

Dated: October, 2021

**Guidelines for Production Linked Incentive (PLI) Scheme for Textiles for Promoting MMF and Technical Textiles segments**

**1. Introduction**

- 1.1. Production Linked Incentive (PLI) Scheme for Textiles has been notified vide notification No. 12015/03/2020-IT dated 24.09.2021. This scheme envisages incentive for production of MMF Apparel, MMF Fabrics and Technical Textiles manufactured in India. The list of notified product(s) is at **Appendix-IA, IB and IC**.
- 1.2. The Scheme will be effective from the date of its notification. Eligible Investment made in terms of Scheme guidelines after the date of Notification, shall be considered for threshold investment under the Scheme.
- 1.3. With due consultations with industry and other relevant stakeholders, these Scheme Guidelines are issued for effective operation and smooth implementation in pursuance of Para 8 of the said Notification.
- 1.4. Empowered Group of Secretaries (EGoS), as constituted and Notified vide gazette Notification No. P 36017/144/2020-Investment & Promotion dated 10.06.2020 by the DPIIT will monitor the implementation of the scheme. The composition of the EGoS for monitoring of PLI for Textiles will be as under:
  1. Cabinet Secretary, Chairperson
  2. CEO, Niti Aayog, Member
  3. Secretary, Department for Promotion of Industry and Internal Trade, Member Convenor

4. Secretary, Department of Commerce, Member
5. Secretary, Department of Revenue, Member
6. Secretary, Department of Economic Affairs, Member
7. Secretary, Ministry of Textiles

The EGoS chaired by the Cabinet Secretary will monitor the progress of this PLI scheme; undertake periodic review of the outgo under the Scheme; ensure uniformity with other PLIs and take appropriate action to ensure that the expenditure is within the prescribed outlay. EGoS is also empowered to make any changes in the modalities of the scheme, and address any issues related to genuine hardship that may arise during the course of implementation, within the overall financial outlay of ₹10,683 crore.

## 2. Definitions

- 2.1. **Applicant:** Applicant for the purpose of the Scheme shall be any person including a company/firm/LLP/trust incorporated in India. The Applicant should be willing to manufacture one or more of the notified products from category of MMF Apparel, MMF Fabrics and Technical Textiles. The Applicant shall make an application for seeking “Letter of Approval” and benefits under the Scheme. The Applicant once selected under the scheme shall be considered as **Participant**.
- 2.2. **Application:** means an application submitted by a duly authorised person of an applicant in a prescribed format or on the portal developed for this purpose.
- 2.3. **Application submission date:** means the date on which an application under the scheme is submitted by an applicant.
- 2.4. **Application Acknowledgement Date:** The date on which receipt of an application, completed in all respects, is acknowledged by the PMA/MoT.
- 2.5. **Application Approval Date:** means the date on which approval letter under the Scheme is issued by the PMA/MoT.
- 2.6. **Application Window:** means time period allowed for filing of applications.
- 2.7. **Audit:** Means the examination of records, returns and other documents maintained or furnished by the participant under these

guidelines or under any other law for the time being in force to verify the correctness of turnover declared, products manufactured, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of these guidelines;

- 2.8. **Authority:** means any officer or a team authorised by the Ministry of Textiles;
- 2.9. **Consumption and inventory Register:** means register for maintaining inventory and consumption of inputs and output records by the participant;
- 2.10. **Capital Goods:** Goods means, the value of which is capitalised in the books of account of the participant, claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;
- 2.11. **Chartered Accountant:** Chartered accountant means as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949;
- 2.12. **Cost Accountant:** Cost accountant means as defined in [clause (b)] of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;
- 2.13. **Company Secretary:** Company secretary means as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980;
- 2.14. **Date of Commercial production:** means the date on which the applicant raises the first GST invoice for the sale of Notified Product(s) manufactured by the applicant under the Scheme.
- 2.15. **Empowered Group of Secretaries (EGoS):** means a Group of Secretaries chaired by the Cabinet Secretary and published in Gazette of India by DPIIT vide order no. P 36017/144/2020-Investment Promotion dated June 10, 2020.
- 2.20 **Financial Year:** means a Financial Year begins on 1<sup>st</sup> April of a calendar year and ends on 31<sup>st</sup> March of the following calendar year.
- 2.21 **Gestation Period:** means period allowed for establishing a new company and manufacturing factory for production of Notified products by

investing minimum prescribed threshold investment. (FY: 2022-23 to FY: 2023-24) will be gestation period for Scheme Part-1 and Scheme Part-2. However, investment can also be started after notification of the scheme in anticipation of getting “Letter of Approval”.

**2.22 Group Companies:** As defined in the FDI Policy Circular of 2020, Group Company(ies) shall mean two or more enterprises which, directly or indirectly, are in a position to:

- I. Exercise twenty-six percent or more of voting rights in other enterprise; (or)
- II. Appoint more than fifty percent of members of board of directors in the other enterprise.

**2.23 Incentive:** means financial support to be provided to each participant for achieving the prescribed turnover under the scheme during its operation period.

**2.24 Incremental Sales:** means additional sale of Notified products over immediate preceding year for which payments have been received through normal banking channel only. Incentive shall be calculated on incremental turnover only.

**2.25 Input:** Any good other than capital goods used or intended to be used for manufacturing of resultant products;

**2.26 Investment:** means an amount of total investment excluding land and administrative building to be made by the applicant for setting up a factory for manufacturing of Notified products. It will include expenditure incurred on New Plant, Machinery, Equipment and Associated Utilities, relating to the facilities setup for manufacturing of notified product(s), as per detail given under Para (11).

**2.27 Job work:** Means processing or working upon of raw materials or semi-finished goods supplied to job worker, so as to complete a part of process resulting in manufacture or finishing of an article or any operation which is essential for aforesaid process;

**2.28 Letter of Approval:** means a letter issued by PMA /MoT for authorizing commencement of investment and starting production under the scheme. This will be issued after scrutiny of his eligibility by the Selection Committee.

- 2.29 Manufacturer:** means a Company registered under the scheme for manufacturing of the notified products.
- 2.30 Manufacturing:** In accordance with Central Goods and Services Tax (CGST) Act, 2017, manufacturing shall mean processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly. Trading/job-working shall not fall under the definition of manufacturing.
- 2.31 Notified Product(s):** 50 HS lines of Manmade Fibre (MMF) Apparel, 42 HS lines of MMF Fabrics at 8 digits and products of Technical Textiles shall only be eligible as per **Appendix-IA, IB and IC**.
- 2.32 Notification:** means a notification issued and published in Official Gazette by MoT;
- 2.33 Order:** An Order made by Central Government or by any officer authorised for the purpose under the provisions of these guidelines;
- 2.34 Person:** Both natural and legal and includes an individual, firm, LLP, society, company, corporation or any other legal person;
- 2.35 Performance Year:** Means the year in which threshold investment and threshold incremental turnover is achieved. FY 2024-2025, 2025-2026, 2026-2027, 2027-2028, 2028-2029 would be performance years.
- 2.36 Project Management Agency (PMA):** Refers to the public financial institution/Any appropriate agency appointed by Ministry of Textiles to act on its behalf for receipt and appraisal of applications, verification of eligibility and examination of disbursement claims for managing the implementation of the scheme in accordance with these guidelines.
- 2.37 Related Party(ies):** Related party means as defined u/s 2(84) of the GST Act. Persons shall be deemed to be related if they fall under any of the categories below:
- Officer or director of one business is the officer/ director of another business
  - Businesses legally recognised as partners
  - An employer and an employee
  - Any person who holds at least 25% of shares in another company, either directly or indirectly
  - One of them controls the other directly or indirectly
  - They are under common control or management

- The entities together control another entity
- The promoters or managerial persons are members of the same family

Persons include a legal person who can be individuals, HUF, company, firm, LLP, co-operative society, a body of individuals, local authority, government, or an artificial juridical person. It also includes entities incorporated outside India. Persons who are associated with one another's business or is a sole agent or sole distributor or sole concessionaire shall be deemed to be related.

**2.38 Sanctioning Authority:** any officer authorised by a proper order issued with the approval of Minister of Textiles.

**2.39 Selected Applicant:** means a participant selected under the Scheme.

**2.40 Successor-in-Interest:** means the new or re-organized entity formed after the merger, de-merger, acquisition, transfer of business or significant change in ownership of an applicant.

**2.41 Threshold Investment:** means a minimum prescribed investment as per the Scheme.

**2.42 Threshold Turnover/Incremental turnover:** means a minimum prescribed turnover for year 1 or incremental turnover over immediate preceding year in subsequent years.

**2.43 Traded Goods:** Products where no manufacturing processing of raw material or inputs in any manner is carried out to change the form of the product by the Applicant Company and the product is purchased and sold without any substantial value addition shall be treated as "traded goods", for the purpose of the Scheme.

**2.44 Value-Addition formulae:** A-B

$$VA = \frac{A-B}{B} \times 100$$

B

A= Products sale value declared in GST Invoice excluding GST

B= Purchase value of Inputs/raw materials excluding Duties/Tax/Cess

**2.45 Raw material:** means input(s) required/used for manufacturing of finished goods. These inputs may either be in a raw/ natural / unrefined/ unmanufactured or manufactured state;

- 2.46 Signatory:** means a person who signs the application i.e. Proprietor/ Partner/ Managing Director/ two directors of the company/ Company secretary duly Authorised by the Company through a resolution passed in the board meeting/Chief trustee in case of a trust;
- 2.47 Minimum value addition:** For the purpose of this scheme, minimum value addition means value addition of 60% in integrated fibre/yarn to fabric, garment & technical textiles segment. However, for independent fabrics processing industry the required minimum value addition will be 30%.
- 2.48 Turnover:** means Gross Sale Turnover of a Company reported to the statutory Authorities, value of goods cleared under GST Invoices and actual remittances realised/payment received through normal banking channel from the sale of notified goods/products;
- 2.49 Transaction Value:** means the value declared on GST invoices excluding duty/taxes and remittance for such transactions are realised through normal banking channel only.

**3. Duration of the scheme:**

The scheme is for a fixed period of five years. This 5 year period will start immediately after the gestation period is over or the year in which investment is completed and production of Notified products are started. Incentive could be claimed on incremental turnover for consecutive 5 years only as under:

**Scheme Part-1 & Part - 2**

Year	Gestation Period	Performance year	Incentives claim year
*	FY 2022-2023		
*	FY 2023-2024	Optional*	Optional*
1		FY 2024-2025	FY 2025-2026
2		FY 2025-2026	FY 2026-2027
3		FY 2026-2027	FY 2027-2028
4		FY 2027-2028	FY 2028-2029
5		FY 2028-2029	FY 2029-2030

- In case investment is completed in the FY 2022-22 and threshold turnover is

achieved in the FY 2023-24, incentive on it may be claimed in FY 2024-25. However, in such cases, benefits of the scheme shall be available upto performance of FY 2027-28 only.

#### 4 Scheme segments

4.1 **Scheme Part- 1:** Any person including Company/Firm/LLP/Trust willing to create a separate manufacturing company under Companies Act 2013, invest minimum ₹300 Crore (excluding land and administrative building cost) to manufacture products of notified lines and achieve minimum ₹600 Crore turnover during the performance year 1 after the gestation period shall be eligible to participate in this part of the scheme.

4.2 **Scheme Part- 2:** Any person including Company/Firm/LLP/Trust willing to create separate manufacturing company under Companies Act 2013, and invest minimum ₹100 Crore (excluding land and administrative building cost) to manufacture products of notified lines and achieve minimum ₹200 Crore turnover during performance year 1 after the gestation period shall be eligible to participate in this part of the scheme.

4.3 The participant shall eligible for the incentives on achieving intended investment and incremental turnover only.

4.4 Incentive shall be calculated on achieving threshold turnover in Performance Year 1 and on incremental turnover only from performance year 2 onwards, within cap on incremental turnover.

4.5 Manufacturing and sale of Notified products shall only be considered as permitted activities under the scheme. However, Participant can produce products other than Notified one also but payments received against such sales shall not be accounted for incremental turnover.

#### 5. Incremental turnover and Incentive Rate:

Incentive under the scheme will be provided on incremental turnover only as per the rate indicated as under:

	Scheme Part-1		Scheme Part-2	
Performance Year	Incremental turnover on minimum ₹300cr investment	Rate of incentive in %	Incremental turnover on minimum ₹100cr	Rate of incentive in %



Year 1 (FY 2024-2025)	₹600 Crore	15	₹200 Crore	11
Year 2 (FY 2025-2026)	25%	14	25%	10
Year 3 (FY 2026-2027)	25%	13	25%	9
Year 4 (FY 2027-2028)	25%	12	25%	8
Year 5 (FY 2028-2029)	25%	11	25%	7

**6.1 Cap on incentive:** There will be a provision of cap of 10% over and above the prescribed minimum incremental turnover growth of 25% for the purpose of calculation of incentives from Year 2 onward. Turnover achieved beyond that cap will not be taken into account for calculation of incentive. However, for Year 1 this cap of 10% will be applied over and above turnover of two times of investment made under the scheme. Turnover achieved beyond two times of investment + 10% shall not be accounted for calculation of incentives in Year 1. This shall apply to both Schemes Part 1 & 2.

**6.2 Indicative illustration of Cap and maximum acceptable incremental turnover:**

### Example-1

For Illustration: Investment of ₹ 400 crore and - turnover ₹ 600 crore in year 1 assumed			
Case 1: Principle Applicable to both Part 1 and Part 2(with different rates of incentive)			
Performance Year and Incentive Rates	Threshold Turnover (₹ in crore)	Actual turnover (₹ crore)	Admissible Incentive (₹ crore)
Year 1 @15%	Minimum ₹ 600 crore and max ₹ 880 crore (2024-25) $2 \times 400 + 10\% \text{ of } (2 \times 400) = 880$	600	$600 \times 15\% = ₹ 90$ Crore Paid in 2025-26
Year 2 @14%	From 25% increase over actual turnover in year 1 to Maximum 35% increase	750	$(750 - 600) \times 14\% = ₹ 21$ Cr Crore Paid in 2026-27
Year 3 @ 13%	From 25% increase over actual turnover in year 2 to Maximum 35% increase	937.50	$(937.5 - 750) \times 13\% = ₹ 24.375$ Cr Paid in 2027-28
Year 4 @12%	From 25% increase over actual turnover in year 3 to Maximum 35% increase	1171.875	$(1171.875 - 937.5) \times 12\% = ₹ 28.125$ Cr Paid in 2028-29
Year 5 @ 11 %	From 25% increase over actual turnover in year 4 to Maximum 35% increase (2028-29)	1464.84	$(1464.84 - 1171.875) \times 11\% = ₹ 32.22$ Cr Paid in 2029-30

### Example-2

For Illustration: Investment of ₹ 400 crore and actual turnover ₹ 900 Cr in Year 1 assumed			
Case 2: Principle Applicable to both Part 1 and Part 2(with different rates of incentive)			
Performance Year and Incentive Rates	Turnover Range for Incentive (₹ in Crore)	Actual turnover (₹ Crore)	Admissible Incentive (₹ Crore)
Year 1 @15%	Minimum ₹ 600 crore and max ₹ 880 crore $2 \times 400 + 10\% \text{ of } (2 \times 400) = 880$ Crore 2024-25	900	$880 \times 15\% = ₹ 132$ Crore Paid in 2025-26
Year 2 @14%	25% increase over year 1 on last year actual performance i.e Rs 900 Crore Target for Next Incentive ₹ 1125 Crore 2025-26	800	No incentive Dies Non Year 2026-27
Year 2 @ 14%	₹ 1125 – ₹ 1215 Crore 2026-27	1150	$(1150 - 900) \times 14\% = ₹ 35$

Year 3@13%	Target 25% increase over actual performance in year 2 i.e Rs 1150 Crore i.e ₹ 1437.5 Crore- ₹ 1552.5 2027-28	1400	Paid in 2027-28 No Incentive Dies Non Year 2028-29
Year 3 @ 13 %	₹ 1437.5 Cr to ₹ 1552.5 Cr 2028-29	1480	(1480-1150)*13%= 42.9 Paid in 2029-30 No admissible incentive beyond 2029-30

In case if the minimum threshold of turnover range for incentive is not achieved in any year, that year would be considered 'Dies Non Year' and would not be considered for calculation. Instead the incremental turnover for next year after Dies Non year would be calculated on the basis of actual turnover of the previous successful year

## 7. General conditions

- 7.1 The Applicant should be a person including a Company/Firm/LLP/Trust registered/ incorporated in India for filing an application and getting selected under the scheme.
- 7.2 The Applicant once selected under the scheme shall form a new company before commencement of investment. This new company will be called "Participant or beneficiary" in the scheme.
- 7.3 Investment made in anticipation from the date of Scheme Notification shall also be accounted for calculation of threshold investment, if their proposal is approved for participation under the scheme.
- 7.4 Investment made by the Participant company by 31<sup>st</sup> March 2024 will be considered. However, there will be no restriction for making further investment for enhancing manufacturing capabilities.
- 7.5 If multiple applications are filed by the same group companies, the entity will have to indicate their preference for proposal to be taken forward at the time of selection. Only one project under PLI will be approved for any group of companies.
- 7.6 The Applicant should have PAN/GST/DIN.
- 7.7 Participating company shall have to do minimum value addition in

their own registered factory premises, as defined above.

- 7.8 The Applicant shall declare the notified ITC HS lines in which the Applicant intends to do business during the application phase. Lines once selected should be adhered to till scheme duration. In case of any changes, prior approval of the authority will be required.
- 7.9 Turnover achieved from trading and job work will not be accounted for generating quantum of incentives under the scheme.
- 7.10 Notified goods/products manufactured by the only registered company/units under the scheme shall be eligible for the incentives. In other words, goods/products manufactured by unit other than registered one even of same group company shall not be accounted for calculation of incremental turnover.
- 7.11 Notified products sold under GST Invoice indicating 8 digit HS code shall only be taken into account for calculation of incremental turnover.
- 7.12 Participants are eligible to apply for the duty remission, duty exemptions, duty drawback and/or other applicable schemes administered by Government of India or the State Governments.
- 7.13 Foreign (non-resident) investment in the Participant's Company shall be in compliance with the norms delineated under the Consolidated FDI Policy 2020, as amended from time to time.
- 7.14 Participant should commit for setting up of manufacturing facilities to manufacture Notified product(s) along with appropriate quality and testing facilities having conformity to prescribed **BIS** Standards commensurate with committed incremental sales.
- 7.15 The Participant, while dispatching notified products out of factory, shall ensure to put "Make in India" tag on each product.
- 7.16 No Child labour or bonded labour shall be engaged in the factory.
- 7.17 In order to prevent sexual harassment of women at work place, a committee under chairpersonship of a woman designated official shall be constituted **as per Vishakha guidelines.**
- 7.18 Employment opportunities to Economically and Socially weaker sections shall also be **ensured by providing job in the newly formed**

company.

- 7.19 The Applicant and its group company(ies) should neither have been declared as bankrupt or defaulter or reported any fraud by any bank or financial institution or non-banking financial company or placed under black list/denied entity list by any state or central Government department/agencies.
- 7.20 The sample scrutiny of claims of accounts and cost audit of companies (if required) shall be done by Ministry of Textiles through cost auditor. The Consent for audit of their manufacturing site/offices has to be submitted as per **Appendix-X**.
- 7.21 The Participant shall maintain consumption and inventory register for inputs and use of raw materials for making Notified products. The records shall be preserved for five years after availing incentive for each year or till audit is completed by Ministry, whichever is later.
- 7.22 The Participant shall indicate complete product description with 8 digit HS code in the GST invoice.
- 7.23 The Participant shall indicate proper value of the product in the GST invoice on the basis of prevailing market value of the same products. Over invoicing of products for gaining undue advantage of the scheme would be viewed seriously.
- 7.24 The **Participant** shall submit an undertaking duly Affirmed and Notarized while making application for incentives that statement and documents submitted are true and genuine. In case amount claimed is found to be incorrect/excess, the same shall be refunded with 15% simple interest to the authority authorised by MoT for raising such demand, within a month without any protest /resistance or dispute. In case of failure to refund the amount so demanded, the same shall be recovered as an arrear of land revenue through a respective district collector in addition to other penal action. The Application Form for Scheme Part -1 & 2 is at **Appendix-II**. The company has to submit an Undertaking as per **Appendix-VI**.

## 8 Selection Criteria:

- 8.1 Ministry of Textiles shall invite applications from industry for

selecting Participants for the scheme. After screening of the applications, MoT shall publish the list of selected entities on the basis of recommendation of a Selection Committee under the Chairmanship of Secretary Textiles.

8.2 While examining the application for selection, following grading system, **if required**, may be used as under:

<b>Criteria</b>	<b>Grading</b>	<b>Marks for Preference</b>
Financial Capacity of the Applicant	Based on Turnover and <b>Reserves &amp; Surplus (50:50%)</b>	0 to 10
Relevant Experience & Technical Capacity of the Applicant	Based on Experience in MMF Technical Textiles Weaving/Processing/Garmenting etc and General Technical Capacity (50:50%)	0 to 10
Location of the Manufacturing Activity	Preference to Investment in Aspirational Districts and Group "C" towns <b>as notified by Ministry of Housing &amp; Urban Affairs, *</b>	0 to 15
Investment	Investment	5-20
Additional Direct Employment	Between 500 to 5000	5
	5000 – 10000	10
	10000 and above	15
Product line	Single segment investment only	5
	investment in Integrated Weaving & Processing or Fabrics & garmenting	10
Total Maximum	80	

\* List of Notified Towns are as under:

## ANNEXURE IVA

(Refer sub-rule 2(b) of rule 5)

### CLASSIFICATION OF CITIES

City classification	
Sl. No	Category 'A'
1	Greater Mumbai
2	Delhi NCR
3	Kolkata
4	Chennai
5	Bengaluru
6	Hyderabad
7	Pune
Category B'	
1	Ahmedabad
2	Bhubaneswar
3	Chandigarh
4	Coimbatore
5	Indore
6	Jaipur
7	Kochi
8	Lucknow
9	Madurai
10	Mangalore
11	Nagpur
12	Thiruvananthapuram
13	Tiruchirappali
14	Vadodara
15	Visakhapatnam
Category 'C' All other cities	
1	All other cities]

Revised vide Notification No 540(E) dated 12/08/2013

"(b)" has been substituted by "(b)" vide Notification G.S.R 940(E) dated 17-12-2019

- 8.3 The actual number of Participants for the Scheme Part-1 & 2 shall be decided aiming to optimize gross value addition to the economy and additional employment generation under the scheme overall financial ceilings available.
- 8.4 Applicant found suitable will be issued a "Letter of Approval" to start investment for creating manufacturing facilities.

**9. Composition of Selection Committee:**

Selection Committee shall comprise as under:

1. Secretary Textiles-Chairman
2. Additional Secretary- Member
3. AS and FA-Member
4. Representative from NITI Aayog - Member
5. Representative DPIIT at the level of JS - Member
6. Trade Advisor-Member Secretary
7. Economic Advisor-Member

**Eligibility criteria and conditions for claiming incentive**

- 10.1 Selected participants meeting the criteria of minimum threshold investment and achieving threshold incremental turnover, as prescribed, shall be eligible to claim incentive. The Application Form for disbursement of Incentives is at **Appendix-IV**. The applicants shall also furnish the information as per **Annexure-I & II** as prescribed under Appendix-IV.
- 10.2 In case any Participant fails to achieve prescribed minimum net incremental turnover for any given year, the Participant shall not be eligible for claiming incentive for that particular financial year. However, the Participant will not be restricted from claiming incentive for subsequent years during the tenure of the Scheme, provided eligibility criteria of committed investment and threshold of net incremental turnover are met for such subsequent financial years. In case of such delay the number of years of incentive will be less than 5 for such participants.
- 10.3 In case if the minimum threshold of turnover for incentive is not achieved in any year, that year would be considered 'Dies Non-Year' and would not be considered for calculation of incentive. Instead the incremental turnover for next year after Dies Non year would be calculated on the basis of actual turnover of the previous successful year.
- 10.4 The incremental turnover of notified product(s) should be commensurate with created production capacity under the scheme.



## 11 Condition of Investment

- 11.1 **Plant, Machinery and Equipment:** Investment in Plant, Machinery and Equipment under these guidelines shall include Investment on new plant, machinery, equipment and associated utilities as well as tools, dies, molds, jigs, fixtures (including parts, accessories, components, and spares thereof) of the same, used in the design, manufacturing, assembly, testing, packaging or processing of any of the manufactured notified product(s). It shall also include expenditure on packaging, freight / transport, insurance, and erection and commissioning of plant, machinery, equipment and associated utilities. Associated utilities would include captive power and effluent treatment plants, essential equipment required in operations areas such as Water & Power supply and control systems. Associated utilities would also include IT and ITES infrastructure related to manufacturing including servers, software and ERP solutions. All non-creditable taxes and duties shall be included. Such investments shall be used for determining eligibility under the Scheme.
- 11.2 The Plant, Machinery and Equipment should be purchased or leased in the name of the **participant**. In cases where these are being leased, the lease should be in the nature of a financial lease within the meaning of Accounting Standard 19 - Leases or Indian Accounting Standard (Ind-AS)-116 Leases, as may be applicable to the **participant**, as notified by Ministry of Corporate Affairs or any other appropriate authority from time to time.
- 11.3 The Plant, Machinery and Equipment should be procured or leased through a legally valid documents after payment of applicable taxes and duties.
- 11.4 The Plant, Machinery and Equipment of the Project approved under the Scheme shall be used in regular course for manufacturing of the notified Product(s) that are approved in the “Letter of Approval” issued by PMA/MoT. This does not preclude the usage of such machinery for manufacturing of other goods.
- 11.5 Participant Company can set up more than one unit for production of notified products under this scheme. They will have to declare this along with application.**

## 12. Associated Utilities

- 12.1 Use of associated utilities is permitted for an existing manufacturer, in case new investments are made. However, investment already made by them shall not be counted under the scheme.
- 12.2 Fresh investment in associated utilities commensurate with the manufacturing of notified product(s) shall be considered as Investment for determining eligibility under the Scheme.

## 13. Ineligible investment:

Investments in land and administrative building e.g. office and guest house building will not be covered under the Scheme. Only investment in factory building for housing the machinery and equipment (Technical Civil Works required for the project or unit) will be considered for determining the threshold investment eligibility under the Scheme.

## 14. Time schedule for Application for selection procedure

- 14.1 Application window for registration under the scheme shall be opened for the period from **15th November, 2021 to 15th January, 2022** (inclusive) on on-line portal having URL as <https://mot.gov.in/application/pli> (or any other link to be created). No application shall be accepted after the closure of the application window. However, in case of insufficient number of eligible applications, application window for selecting new applicants will be re-opened.
- 14.2 The applicant, in its application, shall declare and inform the PMA regarding their yearly plan, for incentive planning and statistical purposes e.g. Domestic Value Addition, Employment Generation and Exports during the tenure of the scheme.
- 14.3 An Application shall be made in the format provided in **Appendix-II** of these guidelines through the on-line portal.
- 14.4 A non-refundable application processing fee shall be paid electronically by the applicant as mentioned in **Appendix-VII**.
- 14.5 Upon successful submission of an application, acknowledgement with a unique Application ID number shall be communicated to the applicant over email as well as through SMS. This acknowledgement

shall not be construed as approval under the Scheme.

- 14.6 In case an application is submitted on the last day of application window, the PMA shall inform about the deficiency in the application, if any, to the applicant within 15 days of submission, where after, the applicant must submit the application completed in all respect by last day of the month following the date of application window closure. Acknowledgement will thereafter be issued by the PMA/MoT.

## **15. Procedure for selection under the Scheme**

- 15.1 The PMA will appraise and process the applications and will make appropriate recommendations for approvals under the Scheme to Ministry of Textiles (MoT).
- 15.2 Applications as recommended by PMA shall be considered for approval by MoT. Sanctioning Authority of the selected applicants will be MoT with the approval of the Minister-in-Charge.
- 15.3 Participants will be issued a “Letter of Approval” as per **Appendix-III**.
- 15.4 Non-selected but deserving applicants may be waitlisted, for each category of notified product(s).
- 15.5 Selection of applicants will be finalized within 60 days from the date of closure of application window.
- 15.6 After receiving approval from MoT, the PMA will issue communication with necessary details to the selected and waitlisted applicants within 5 working days from the date of finalization of the list of selected applicants.
- 15.7 If a selected applicant is found to be ineligible at any stage, or if it has not complied with notifications, orders, guidelines or their own commitments made during application process of the Scheme, or declines the offer of the approval under the Scheme at any stage, for any reason, the envisaged incentive claim of such selected applicant shall be withdrawn, and the approval issued to the applicant shall stand withdrawn. In such case, the offer may be extended to the waitlisted applicants.

## **16 Application fee:**

- 16.1 Applicant shall pay Rs. 50,000/-(Rupees Fifty Thousand) for registration under the scheme and Rs.1,00,000/-(Rupees One Lakh) for claiming incentives, as an application processing fee with each application as per **Appendix-VII.**
- 16.2 Application fee once processed shall be non-refundable unless excess payment made by mistake or paid twice against the same application is established.
- 16.3 PMA/MoT shall develop online system for submission of application fee, processing and monitoring of performance and payment of incentive.
- 16.4 A separate head shall be opened and maintained by CCA.

## **17 Criteria for Calculation of Incentive**

17.1 The incentive shall be computed as follows:

**Net Incremental Sales within cap of Notified Product(s) excluding taxes x Rate of Incentive for the Year**

Where,

- (i) Notified Product(s) shall be as defined in this scheme and stated in the approval letter issued to the selected applicant.
- (ii) Net Incremental Sales shall be Turnover of the applicant in the notified product(s) manufactured by the applicant minus the Turnover for notified products of the applicant in the immediate preceding year during scheme period.
- (iii) In case of captive consumption of notified product(s) or sale of notified product (s) by the applicant only to group companies, the gross turnover of notified product(s) shall be computed as under:
  - (a) Notified products invoiced as per GST for sale shall only be taken into account for incremental turnover in case of captive consumption of upstream products manufactured by the beneficiary.
  - (b) In case a selected applicant is selling the notified products to a group company and also to a non-group company, sale price offered to group or non-group company, whichever is lower, shall be considered for determining total value of transaction between the related parties.

- iv. Invoices generated only during 1<sup>st</sup> April and 31<sup>st</sup> March of performance years shall be taken into account for the calculation of incentives for that Financial Year.
- v. Actual payment received against an invoice through normal banking channels shall only account for incremental turnover.

## **18 Procedure for Disbursement of Incentives**

- 18.1 An Application for claiming incentives complete in all respect shall be filed online by the applicant by 31<sup>st</sup> December of immediate subsequent financial year of the performance year. For example: For performance year 2024-2025, application for claim of incentive shall be made by 31.12.2025.
- 18.2 The applicant shall submit a claim for disbursement of incentive on annual basis for the sales made in a performing financial year along with its audited financial statements. Single application for claims shall be made only once, no supplementary application for claim shall be accepted.
- 18.3 The PMA shall process claim for disbursement of incentive within 45 days from the date of receipt of such claim along with all supporting documents and make appropriate recommendations to MoT.
- 18.4 Upon approval of claims by Sanctioning Authority/Approving Authority, the disbursement of incentive shall be done by way of Direct Bank Transfer through PFMS or through any other mechanism of adjustment in the account of Participant Company only by PMA/Pay and Account Officer (PAO) within 15 days from the date of approval of the competent authority.
- 18.5 In case of excess claims disbursed, the applicant shall reimburse MoT for any incentive amount refundable along with 15% simple interest calculated from the date of disbursement of incentive and actual date of refund by the applicant.
- 18.6 The company shall furnish the Output-Outcome details as per **Appendix-V**.

## **19. Provision for late cut:**

Head of Nodal Division of Ministry of Textiles may accept such claim with 5% late cut on eligible incentive amount provided the application is submitted within two months of the prescribed date with justification of delay. Application submitted thereafter shall be treated as time barred.

## **20 Project Management Agency (PMA)**

20.1 The Scheme will be implemented with assistance of a Project Management Agency (PMA) which will be responsible for providing secretarial, managerial and implementation support and carrying out other responsibilities as assigned by MoT from time to time.

20.2 The PMA shall, inter alia, be responsible for :-

- i. To develop and maintain online web portal for submission of applications under the scheme and web based dashboard required to be commissioned for online monitoring of the progress of the implementation of the scheme.
- ii. Receipt of application, examination cum processing of applications and issuance of acknowledgements.
- iii. Fortnightly submission of the status of applications received and processed under the Scheme to MoT.
- iv. Making appropriate recommendations for approval of applications under the Scheme.
- v. Verification of eligibility and claim and recommendation of disbursement of Incentive.
- vi. Submitting quarterly review reports as per prescribed format and other information/documents to MoT or as and when required.
- vii. Monitoring the progress and performance of the Scheme along with Output/Outcome /Impact assessment.
- viii. Compilations of contemporaneous domestic production data for various segments of textiles industry.

20.3 PMA shall monitor the progress of the project of the selected applicant as and when required with respect to the committed Investment and

may carry out physical inspections of an applicant's manufacturing units and offices as may be required.

20.4 The PMA shall submit budgetary requirements to MoT as a consolidated amount on quarterly basis.

20.5 The PMA shall assist MoT in monitoring disbursement claims received for incentives, amount disbursed, and identifying reasons for rejection / delay in disbursement of the incentives and other information in a prescribed format on a quarterly basis.

20.6 In case of any doubt with respect to determining eligibility and incentive amount due, or any other matter in discharge of its duties and responsibilities, the decision of MoT shall be final in this regard.

## **21. General Terms and Conditions of investment**

### **A. Expenditure and Investment:**

- (I) Expenditure on consumables and raw material used for manufacturing shall not be considered as Investment.
- (II) The date of capitalization of the investment in the audited financial statement of the selected applicant shall be considered as the date of investment under the Scheme.
- (III) The heads of Investment, based on which eligibility is being determined, should be capitalized in the audited financial statement of the applicants as certified by the Statutory Auditor.
- (IV) No second hand/ used/ refurbished plant, machinery, equipment, utilities shall be used to manufacture the notified product(s).

**B. Insurance:** The applicant must ensure adequate insurance cover on all movable and immovable assets against natural or man-made disasters like floods, cyclones, earthquakes, tsunamis etc. has been taken.

**C. Conformity to Quality Standards:** All notified products

manufactured by the selected Applicants shall be in conformity with applicable regulatory norms, quality standards and guidelines issued by the concerned authorities from time to time. If Ministry of Textiles may deem necessary, it may ask for quality reports from the internationally accredited laboratories and testing centers.

## **22. Certifications:**

22.1 During the application and claim process, PMA will rely on, *inter alia*, various certificates to be submitted by the Applicant from Statutory Auditors, Chartered Engineers, valuer, Chartered Accountant etc. as defined under the Scheme guidelines. The cost of such certificates as stipulated and to be submitted along with the application and claim process will be borne by the Applicant.

22.2 Apart from the above, any costs / expenses in respect of any professional expertise or obtaining documents / certificates / information for the purpose of appraisal or verification of an application, including but not limited to, costs of any Chartered Engineer, Chartered Accountant, Cost Accountant, Company Secretary, Lawyer, or any other professional, or due diligence through Ministry of Corporate Affairs (MCA) or equivalent or reports from CIBIL and/or Dun and Bradstreet and/or equivalent, and cost of inspections / site visit etc., shall be borne by the Applicant. In case any such costs are incurred by the PMA, then the same shall be reimbursed by the applicant to the PMA along with the applicable taxes.

22.3 The Participant shall furnish the following certificate from Chartered Engineer in respect of :-

- (I) Investment relating to plant & machinery
- (II) Investment relating to Transfer of Technology Agreements.
- (III) Cost of technology, Intellectual Property Rights (IPRs), patents and copyrights along with purchase agreements
- (IV) Investment related to associated utilities.

22.4 The Participant shall submit the following certificates from Institution



of Engineers India (IEI) registered Chartered Engineer (CE):

- (i) Confirming utilization of the Plant, Machinery and Equipment for manufacturing of notified product(s) under target segment for each financial year for which the applicant is claiming incentive under the Scheme.
- (ii) Committed Investment made by the applicant- after carrying out the physical inspection of the manufacturing facilities

22.5 The selected Applicants shall be required to furnish self-certified Quarterly Review Reports (QRRs), in specified formats, within 30 days from the end of each quarter in the format provided in **Appendix-VIII** of these guidelines. Incentive claims for a particular financial year shall be considered only if all QRRs for the period have been submitted by the Applicants within the prescribed timelines.

### **23. Undertakings:**

The Participant shall furnish undertakings as prescribed under the application for selection as well as for claiming benefits duly signed by its authorised signatory as enclosed at **Appendix-VI & IX**.

### **24. Change in Ownership:**

- a. A Participant shall intimate the PMA of any change in the shareholding pattern during the tenure of the Scheme, after updating with the Registrar of Companies (RoC) and the resultant change in Successor-in Interest, if any shall be intimated by PMA for approval of MoT to consider disbursement of incentives.
- b. In case of change in successor-in-interest, all Investments undertaken by the Participant shall be considered for determining eligibility of the successor-in-interest, subject to approval and compliance with any other condition stipulated by the MoT, as may be deemed appropriate. Achievement of prescribed incremental turnover after completion of benchmark investment will determine

the eligibility under the scheme for the successor company.

## **25. Risk Management System (RMS) and Internal Audit Mechanism**

**25.1 Risk Management System:** A Risk Management System shall be put in place by MoT. Trade Division in MoT will create a team of officers from Regional Authorities of MoT who will do inspection of participant company on order of the competent Authority. The teams will conduct inspection on random basis as per some computer generated program.

### **25.2 Recovery mechanism and penal provision:**

An internal Audit mechanism shall be put in place. On scrutiny of documents under post audit mechanism, if it is found that excess claim has been made and/or excess payments has been made to the applicant, Nodal section of MoT will raise demand on the applicant for the recovery. The Participant shall be liable to refund the same within 30 days from the date of receipt of the demand Notice with 15% interest to the Authority. If it is established at later stage that claim under the scheme has been availed by mis-declaration or by submitting fabricated documents, Joint Secretary/Trade Advisor will adjudicate the case after issuing Show Cause Notice to the Participant company as per the principle of natural justice. The Participant in such cases shall be liable for penal action and amount of penalty shall not be less than the excess payment made and upto 5 times of additional claim value. Other action as deemed appropriate under laws of the land will also be taken in such cases.

Penalty amount shall be deposited in the consolidated fund of India account. In case the penalty amount is not paid, the same shall be recovered as an arrear of land revenue through respective district collector and magistrate under whose jurisdiction the entity falls.

**26. Appellate Authority and dispute redressal:** An appeal against the order passed by Joint Secretary/Trade Advisor shall be placed before the appellate committee to be constituted under the Chairmanship of Secretary Textiles and Additional Secretary, Additional Secretary & Financial Adviser as member.

(Vijoy Kumar Singh)

Additional Secretary to the Government of India

Tel No. 011-23010494

Email: vk.singh90@ias.gov.in

New Delhi

Dated:

Copy to:

1. All concerned Ministries / Departments of Government of India
2. All States/ Union Territories

**Appendix-IA**

<b>List of MMF Apparels</b> <b>Products will be primarily identified at 8 digits HS code</b>				
<b>Sl No</b>	<b>6 digit HS code</b>	<b>Product description</b>	<b>8 digit HS code</b>	<b>Product description</b>
1	611030	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted ...	61103010	JERSEYS ETC OF SYN FIBRES
			61103020	JERSEYS ETC OF ARTIFICIAL FIBRES
2	620193	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres ...	62019300	OTHER SMLR ARTCLS OF MAN-MDE FBRS
3	620293	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres ...	62029310	WIND AND SKI-JACKETS, WIND CHEATERS

4	620343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excluding ...	62034300	TROUSERS,BIB AND BRACE,OVERALLS,BREECHES AND SHORTS OF SYNTHETIC FIBRS,MENS OR BOYS
5	610463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, ...	61046300	TROUSERS,BIB AND BRACE OVERALLS,BREECHES AND SHORTS OF SYNTHETIC FIBRES
6	620463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres ...	62046300	TROUSERS,BIB AND BRACE OVERALLS, BREECHES AND SHORTS OF SYNTHETIC FIBRES
7	620213	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made ...	62021300	OVERCOATS,RAINCOATS,CARCOTS,CAPES,CLOAKS AND SIMILAR ARTICLES OF MAN MADE FIBRES
8	610443	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excluding petticoats)	61044300	DRESSES OF SYNTHETIC FIBRES
9	611596	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied ...	61159600	OTHER HOSIERY GOODS OF SYNTHETIC FIBRES
10	620433	Women's or girls' jackets and blazers of synthetic fibres (excluding knitted or crocheted, ...	62043300	JACKETS OF SYNTHETIC FIBRES
11	610343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted ...	61034300	TROUSERS,SHORTS ETC OF SYNTHETIC FIBRES
12	611241	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	61124100	WOMENS/GIRLS SWIMWEAR OF SYNTHETIC FIBRES
13	611430	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, ...	61143010	OTHER GARMENTS OF SYNTHETIC FIBRES
			61143020	OTHER GARMENTS OF ARTIFICIAL FIBRES
14	610822	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	61082210	BRIEFS AND PANTIES OF SYNTHETIC FIBRES

			61082220	BRIEFS AND PANTIES OF ARTIFICIAL FIBRES
15	620333	Men's or boys' jackets and blazers of synthetic fibres (excluding knitted or crocheted, and ...	62033300	JACKETS AND BLAZERS OF SYNTHETIC FIBRES
16	621133	Men's or boys' tracksuits and other garments, n.e.s. of man-made fibres (excluding knitted ...	62113300	OTHER GARMENTS OF MAN-MADE FIBRES FOR MENS/BOYS
17	620113	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made ...	62011310	RAINCOATS OF MAN-MADE FIBRES
18	620453	Women's or girls' skirts and divided skirts of synthetic fibres (excluding knitted or crocheted ...	62045300	SKIRTS AND DIVIDED SKIRTS OF SYNTHETIC FIBRES
19	610230	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, ...	61023010	OVERCOAT ETC OF SYNTHETIC FIBRES
			61023020	OVERCOAT ETC OF ARTIFICIAL FIBRES
20	620530	Men's or boys' shirts of man-made fibres (excluding knitted or crocheted, nightshirts, singlets ...	62053000	MENS OR BOYS SHIRTS OF MAN-MADE FIBRES
21	610832	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61083210	NIGHTDRESSES AND PYJAMAS OF SYN FIBRES
			61083220	NIGHTDRESSES AND PYJAMAS OF ARTIFICIAL FIBRES
22	610620	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted ...	61062010	BLOUSE ETC OF SYNTHETIC FIBRES
			61062020	BLOUSE ETC OF REGENERATED FIBRES (RAYON ETC)
23	610444	Women's or girls' dresses of artificial fibres, knitted or crocheted (excluding petticoats)	61044400	DRESSES OF ARTIFICIAL FIBRES

24	610433	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excluding ...	61043300	JACKETS OF SYNTHETIC FIBRES
25	621430	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excluding ...	62143000	SHAWLS, SCARVES, MUFFLERS ETC OF SYNTHETIC FIBRES
26	610892	Women's or girls' negligés, bathrobes, dressing gowns, house jackets and similar articles of ...	61089210	NEGLIGES ETC OF SYNTHETIC FIBRES
			61089220	NEGLIGES, BATHROBES ETC OF ARTIFICIAL FIBRES
27	611521	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn <...	61152100	PANTY HOSE AND TIGHTS OF SYNTHETIC FIBRES MEASURING PER SINGLE YARN LESS THAN 67 DECITEX
28	610130	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets ...	61013010	OVERCOAT ETC OF SYNTHETIC FIBRES
			61013020	OVERCOAT ETC OF ARTIFICIAL FIBRES
29	610712	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	61071210	UNDERPANTS AND BRIEFS OF SYNTHETIC FIBRES
			61071220	UNDERPANTS AND BRIEFS OF ARTIFICIAL FIBRES
30	611693	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excluding impregnated, ...	61169300	OTHER GLOVES ETC OF SYNTHETIC FIBRES
31	610453	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excluding ...	61045300	SKIRTS AND DIVIDED SKIRTS OF SYNTHETIC FIBRES
32	621111	Men's or boys' swimwear (excluding knitted or crocheted)	62111100	SWIMWEAR FOR MEN OR BOYS
33	620312	Men's or boys' suits of synthetic fibres (excluding knitted or crocheted, tracksuits, ski suits ...	62031200	SUITS OF SYNTHETIC FIBRES
34	611212	Track-suits of synthetic fibres, knitted or crocheted	61121200	TRACK SUITS OF SYNTHETIC FIBRES

		d		
35	620930	Babies' garments and clothing accessories of synthetic fibres (excluding knitted or crocheted ...	62093000	BABIES GRMNTS AND CLOTHNG ACCESS OF SYN FIBR
36	620892	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing ...	62089210	DRESSING GOWNS AND BATHROBES
37	611522	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= ...	61152200	PANTY HOSE AND TIGHTS OF SYNTHETIC FIBRES MSRNG PER SINGLE YRN 67 DECITEX OR MORE
38	610722	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61072210	NIGHTSHIRTS AND PYJAMAS OF SYN FIBRES
			61072220	NIGHTSHIRTS AND PYAJAMAS OF ARTIFICIAL FIBRES
39	611231	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	61123100	MENS/BOYS SWIMWEAR OF SYNTHETIC FBRS
40	621112	Women's or girls' swimwear (excluding knitted or crocheted)	62111200	SWIMWEAR FOR WOMENS OR GIRLS

List of MMF Fabrics				
Products will be primarily identified at 8 digit HS Code				
SI No.	6 digit HS code	Product Description	8 digit HS Code	Product description
1	540752	Woven fabrics of yarn containing $\geq$ 85% by weight of textured polyester filaments, incl. monofilament ...	54075210	POLYESTER SHIRTINGS
			54075220	POLYESTER SHIRTINGS
2	600632	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of $>$ 30 cm (excluding warp ...	60063200	OTHER KNITTED OR CROCHETED FABRICS OF SYNTHETIC FIBRES, DYED
3	540761	Woven fabrics of yarn containing $\geq$ 85% by weight of non-textured polyester filaments, incl. ...	54076110	POLYESTER SHIRTINGS
			54076120	POLYESTER SUITINGS
4	600192	Pile fabrics of man-made fibres, knitted or crocheted (excluding "long pile" fabrics)	60019200	OTHER PILE FABRICS OF MAN-MADE FIBRES
5	540754	Woven fabrics of yarn containing $\geq$ 85% by weight of textured polyester filaments, incl. monofilament ...	54075420	POLYESTER SHIRTING
6	580632	Narrow woven fabrics of man-made fibres, with a width of $\leq$ 30 cm, n.e.s.	58063200	OTHER NARROW WOVEN FABRICS OF MAN-MADE FIBRES
7	551511	Woven fabrics containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed ...	55151110	FABRIC OF POLYESTER, MIXED WITH VISCOSE RAYON, UNBLEACHED
			55151120	FABRIC OF POLYESTER, MIXED WITH VISCOSE RAYON, BLEACHED
			55151130	FABRIC OF POLYESTER, MIXED WITH VISCOSE RAYON, DYED
			55151140	FABRIC OF POLYESTER, MIXED WITH VISCOSE RAYON, PRINTED
8	600537	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", ...	60053700	OTHER, DYED
9	551614	Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, printed	55161410	SPUN RAYON PRINTED SHIRTING
			55161420	SPUN RAYON PRINTED LINEN



10	540742	Woven fabrics of filament yarn containing $\geq$ 85% nylon or other polyamides by weight, incl. ...	54074210	NYLON BRASSO
			54074220	NYLON GEORGETTE
			54074230	NYLON TAFETTA
11	551219	Woven fabrics containing $\geq$ 85% polyester staple fibres by weight, dyed, made of yarn of different ...	55121910	OTHR WOVN FBRCS, DYED CNTNG POLYETR $\geq$ 85 %
			55121920	OTHR WOVN FBRCS,PRINTED CNTNG POLYETR $\geq$ 85%
12	540710	Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament ...	54071013	UNBLECHD NYLON FURNISHG FBRCS
			54071015	UNBLECHD OTHR NYLON/POLYAMIDE FBRCS (FILAMENT)
			54071016	UNBLECHD POLYESTER SUITINGS
			54071019	UNBLECHD OTHR POLYESTER FABRICS
			54071023	BLECHD NYLON FURNISHG FBRCS
			54071025	BLECHD OTHR NYLON/POLYAMIDE FBRCS (FILAMENT)
			54071026	BLECHD POLYESTER SUITINGS
			54071033	DYED NYLON FURNISHG FBRCS
			54071035	DYED OTHR NYLON/POLYAMIDE FBRCS (FILAMENT)
			54071036	DYED POLYESTER SUITINGS
			54071043	PRINTED NYLON FURNISHG FBRCS
			54071045	PRINTED OTHR NYLON/POLYAMIDE FBRCS (FILAMENT)
			54071046	PRINTED POLYESTER SUITINGS
			54071049	PRINTED OTHR POLYESTER FBRCS
			54071093	OTHR NYLON FURNISHG FBRCS

			54071096	OTHR POLYESTER SUITNG S
			54071099	OTHR POLYESTER FBRCS NES
13	540720	Woven fabrics of strip or the li ke, of synthetic filament, incl. monofilament of >= 67 decite x ...	54072010	UNBLECHD WVEN FBRCS FROM STRIP/THE LIKE
			54072020	BLECHD WVEN FBRCS FR OM STRIP/THE LIKE
			54072030	DYED WVEN FBRCS FROM STRIP/THE LIKE
			54072040	PRINTED WVEN FBRCS FR OM STRIP/THE LIKE
14	540769	Woven fabrics of yarn contain ing >= 85% by weight of mixtu res of textured and non-textur ed ...	54076900	WOVN FBRCS CONTNNG 8 5% OR MORE BY WT OF O THR THN NN-TXTRD POLY STR FLMNTS

<b>List of Technical Textiles Products</b> <b>(HS Code mentioned are indicative)</b> <b>(Final products list with 8 digit HS code level will be Notified along with Scheme Guidelines)</b>				
S.No	Segments	Products	Indicative HSN Code	Description
1	Geo-textiles	Geo-grids	56039400	Non-woven -OTHER : weighing more than 150 g/m <sup>2</sup>
		Geo-nets	54079110	Other Woven fabrics : unbleached or bleached : unbleached
			54077110	Other Woven fabrics, containing 85% or more by weight of synthetic filaments : unbleached or bleached : unbleached
		Geo-membranes	54071099	Woven Fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters : other :other
			54071019	Unbleached other polyester fabrics
		Geo-tubes/Geo-bags	63059000	Sacks and bags, of a kind used for the packing of goods of other textile materials
			39174000	Fittings for tube pipes and hoses of plastic
		Geo-textiles made from natural fibres	53110015	Woven fabrics of other vegetable textile fibres ; Woven fabrics of paper yarn : Of coir including log form and geotextiles
2	Agro- textiles	Shade-nets	60059000	Warp knit fabrics (including those made on galloon knitting machines), other
			94060011	Green house- in ready to assemble sets
		Mulch-mats	56031200	Nonwovens, whether or not impregnated, coated, covered or laminated weighing between 25G/SQM and 70

				G/SQM - man-made filament WGHNG>25g /sqm
		Anti-hail/Anti-bird/Anti-fog protection nets	60059000	warp knitted fabrics of wool or fine animal hair
		Fishing nets	56075010	Nylon Fish Net Twine
		Crop covers	56031100	Coated, covered or laminated non-woven made from manmade filament with weight less than 25 g/ sqm
		Turf protection nets	56031300	Coated, covered or laminated non-woven made from manmade filament with weight between 70 to 150 G/ SQM
3	Medical/ Hygiene Textiles	Body Diapers, Adult Diapers, Incontinence Diapers, Sanitary Napkins	96190010	Sanitary towels (pads) or sanitary napkins
			96190020	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material : Tampons
			96190030	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material : Napkins and Napkin liners for babies
			96190040	Clinical Diapers
			96190090	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material : Other
		Surgical Dressings, Bandages, wound care products	59061000	Adhesive Tape Of A Width Not Exceeding 20 cm.
			30051010	Adhesive Gauze Bandage
30051020	Adhesive Tape (Medicinal)			

			30059040	Bandages Without Adhesive Layer
			30059050	Burn Therapy Dressing Soaked In Protective Gel
			56012200	Wadding; Other Articles Of Cotton Wadding: Other (Of man-made fibres)
			56012900	Wadding Of Textile Materials And Articles Thereof; Textile Fibres, Not Exceeding 5 Mm In Length (Flock), Textile Dust And Mill Neps: Wadding Of Man-Made Fibres (other)
		Compression stockings for varicose veins	61151000	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted : Graduated compression hosiery ( for example, stockings for varicose veins)
		Surgical Sutures	30061010	Sterile, surgical catgut and similar sterile suture materials(including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure
4	Defence Textile	Bullet Proof Jackets, Vests and Uniforms	62104010	Garments, Made Up Of Fabrics Of Heading 5602, 5603, 5903, 5906 Or 5907 - Other Mens Or Boys Garments : Bullet Proof jacket, Bomb Disposal Jacket And The Like
		Nuclear, Biological and Chemical Warfare Suits		
		High visibility clothing and Infra-red clothing for military use		
		High Altitude clothing		

			5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of rubberised textile fabrics
	Fighter Aircraft Clothing	62102020	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
	Sub-marine clothing	62103010	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6202 11 to 6202 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
		62104090	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other mens or boys garments : other
	Tents, Parachutes, collapsible textiles housing for military use	63062200	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods tents: of synthetic fibres
	Special masks including Gas masks	90200000	Other Breathing Appliances And Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters

		Helmets and safety equipment (textile compared) for military use	65061010	Other Headgear, Whether Or Not Lined Or Trimmed Safety Headgear: Speed Glass Welding Helmets Or Other Helmets
5	Mobile Textiles:	Safety airbags for automobiles	87089500	Parts and accessories of the motor vehicles of headings 8701 to 8705 - other parts and accessories -- safety airbags with inflater system; parts thereof
		Automobile Tyre cords	56041000	Rubber Thread And Cord, Textile Covered
			56075020	Nylon Tyre Cord
			56075030	Viscose Tyre Cord
			59021010	Tyre Cord Fabric Of High Tenacity Yarn Of Nylon Or Other Polyamides: Impregnated With Rubber
			59021090	Tyre cord fabric Of nylon or other polyamides: Others
			59022010	Tyre Cord Fabric Of Polyester: Impregnated With Rubber
			59022090	Tyre cord fabric Of polyesters: Others
			59029010	Tyre Cord Fabric Of Others: Impregnated With Rubber
			59029090	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polysters or viscose rayon: Others
	Seat webbing for automobiles and aircrafts	87082100	Parts and accessories of the motor vehicles of headings 8701 to 8705 : Other parts and accessories of bodies (including cabs) : Safety seat belts	

		Air and oil filters for automobiles, railways coach, aircraft	84212300	Centrifuges, Including Centrifugal Dryers; Filtering Or Purifying Machinery And Apparatus, For Liquids Or Gases Filtering Or Purifying Machinery And Apparatus For Liquids: Oil Or Petrol-Filters For Internal Combustion Engines
6	Sports Textiles	Parachute fabrics/Ballooning fabric for sports use	54071011	Unbleached Parachute Fabrics
			54071021	Bleached Parachute Fabrics
			54071031	Dyed Parachute Fabrics
			54071041	Printed Parachute Fabrics
			54071091	Other Parachute Fabrics
		Sailing cloth	63061990	Other Tarpaulins, Awnings And Sunblinds; Tents; Sails For Boats, Sailboards Or Landcraft; Camping Goods
		Protective equipment for cricket, boxing and other sports ( Leg guard, Batting gloves, Thigh pad)	95069110	Articles And Equipment For General Physical Exercise, Gymnastics Or Athletics: Boxing Equipment
			95069920	Articles And Equipment For General Physical Exercise, Gymnastics, Athletics, Other Sports:Other : Leg Pads And Bats For Cricket
			95069990	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including tabletennis) or Out-door games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - other : - other : other



7	Protective Textiles (other than defence textiles):	Personal Protective Equipment for medical use	62102010	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of rubberised textile fabrics
		Fire retardant/Fire protection clothing		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 other womens or girls garments
		Chemical/Petrochemical protection clothing	62105000	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6202 11 to 6202 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
		Electric Arc protection clothing		
		Fire retardant fabrics	62103010	
		Industrial gloves, Industrial protection clothing including high visibility clothing for non-military use	61161000	Gloves, Mittens And Mitts, Knitted Or Crocheted Impregnated, Coated Or Covered With Plastics Or Rubber
		N-95 and N-99 Masks (FFP-2 and FFP-3 masks), Gas Masks	90200000	Other Breathing Appliances And Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters
8	Building/ Construction Textiles:	Architectural Membranes	39219099	Other plates, sheets, film, foil and strip, of plastics - other : other : other
		Wall coverings	59050090	Textile Wall Coverings: Other
			59050010	Textile Wall Coverings: Fixed On The Backing Of Any Material
		Awnings & canopy	63061200	Tarpaulins, Awnings and Sunblinds etc.: Of Synthetic Fibres

			63061920	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods tarpaulins, awnings and sunblinds: of other textile materials: blinds or awnings of coir
		Floor Coverings for special purposes such as fire retardant, fire resistant, chemical resistant, anti-static and dust resistant / and composite Board for train coaches.	39181010	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER-Of polymers of vinyl chloride: Wall or ceiling coverings combined with - knitted or woven fabrics, nonwovens or felt
			39189020	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER-Of other plastics: Wall or ceiling coverings combined with - knitted or woven fabrics, nonwovens or felt
			57032010	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, Of nylon or other polyamides; Carpets, carpeting and rugs

			57033010	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, Of other man-made textile materials Carpets, carpeting and rugs
9	Specialty Fibres & Composites:	Carbon Fibre	68159990	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included other articles: other:
			68151090	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included non-electrical articles of graphite or other carbon: other
		Aramids, Meta Aramids, Para-Aramids, Kevlar	70191900	Glass Fibres (Including Glass Wool): Other (Silvers, Yarn)
		Nylon 66	54061000	Man-Made Filament Yarn (Other Than Sewing Thread), Put Up For Retail Sale Synthetic Filament Yarn
		Glass Fibres, Basalt Fibres	70191100	Glass Fibres (Including Glass Wool): Chopped Strands Of A Length Not More Than 50 mm
			70191200	Glass Fibres (Including Glass Wool): Rovings
			70191900	Glass Fibres (Including Glass Wool): Other (Silvers, Yarn)
			70193100	Glass Fibres (Including Glass Wool): Glass Mats
			70193200	Glass Fibres (Including Glass Wool): Glass Thin Sheets (Voils)
			70193900	Glass Fibres (Including Glass Wool): Other (Webs Mattresses

				Boards etc)
			70194000	Glass Fibres (Including Glass Wool): Woven Fabrics Of Rovings
			70195100	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of a Wdth Not More Than 30 Cm
			70195200	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of a Width More Than 30 Cm Plain Weave, Weighing Less Than 250 g/sqm, Of Filaments Measuring Per Single Yarn Not More Than 136 Tex
			70195900	Other Woven Fabrics of glass
			70199090	Other Made-Up Articles Of Glass Fibres (Fibre Glass
		Ultra High Molecular Weight Polyethylene	54061000	Man-Made Filament Yarn (Other Than Sewing Thread), Put Up For Retail Sale Synthetic Filament Yarn
		Composites made out of all above fibres (i) to (v)	70191900	Glass Fibres (Including Glass Wool): Other (Webs Mattresses Boards etc)
			68151090	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of Peat), not elsewhere specified or included other articles: other: other
10	Smart Textiles embedded with active devices for medical, defence and special uses.			Smart Textiles is a new generation niche product. Any Smart Textiles product will be a combination of varieties of wearable materials embedded with electronics. The description does not fit





		into any particular HSN Code at present. A suitable HSN Code at 8-digit need to be created afresh for this product
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**Application Form for Selection and issue of  
(LoA) under Scheme Part-1 & 2**

Note: Please refer Para.....of the scheme

<b>1. Applicant details:</b>	
Name of the Applicant	
Status of the applicant	Individual/firm/company/LLP/Trust
Registered office Address	Location; City; State; PIN code
CIN Number	...../ Applied for/to be applied
Date of Incorporation	DD/MM/YYYY/ Applied for/to be applied
PAN	..... / Applied for/to be applied
GSTIN	...../ Applied for/to be applied
Importer Exporter Code (IEC) No.	...../ Applied for/to be applied
Current Business Activity(ies)	
Current Business Location(s)	City; State; PIN code
Proposed Business Location and distance from the City in KM	Name of City: State: PIN Location/ distance from the City:
City status: Tier-I, Tier-II or Tier-III (Group A, B or C)	
Shareholding pattern (%) in case of Partnership Firm/LLP/Company	Domestic: % Foreign: %
Statutory Auditor Details	1. Name of the Firm: 2. Registration Number: 3. Contact Number: 4. Email Address:
Past three years business turnover in textiles	FY 2018-2019 FY 2019-2020 FY 2020-2021

Current business activities in MMF and Technical Textiles	
Existing employment in Numbers	Men                      Women

<b>2. Target Segment and Proposal (In case of option drop down menu)</b>	
Target Segment	(a) MMF Apparel  (b) MMF Fabrics  (c) Technical textiles  (d) All products lines 
Investment category	(i) Rs.300 crore or more (ii) Rs.100 crore or more
Proposed Investment	
Applicant to choose one or more Notified Products Lines for business activities (Refer to Appendix-...)	(a) MMF Apparel (Specific number of lines with ITC HS code to be declared) (b) MMF Fabrics (Specific number of lines with ITC HS Code to be declared) (c) Technical textiles (Specific number of lines with ITC HS Code to be declared) (d) All products lines
Bifurcation of Proposed Investment (₹ in crore): (1) Plan, Machinery & Equipment (2) R&D (3) Technology Transfer (4) Other (to be specified)	
In case of FDI	FDI Share                      Value in US\$
Whether any of your group company is registered under any	Yes/No

other PLI Scheme of Govt. of India for the same product	
Type of Business Agreement(s)	Individual/Joint Venture/Technology Transfer Agreement / Other

3. Board of Directors details of the Applicant in case of a Company (Information to be provided of each director)

Name	
Designation	
DIN No.	
Email	
Phone No.	

4. Key Management Personnel details of the Applicant Company (MD, CEO, Plant Head, Company Secretary and CFO)

Name	
Designation	
Email	
Phone No.	

**5. Promoter Detail of the Applicant Company (As per Sec 2(69) of Companies Act, 2013)**

Name	
Nationality/ Country	
Equity Shares %	
No. of Equity Shares	
Mobile No.	
Email	
Address	

**6. Tentative Inputs to be used for producing Notified products**

Sl.	Use of Inputs (As per SION)	Use of Intermediate products/accessories	Process flow chart	Notified final products	Upload write-up



	(A)	(B)	(C)	(D)	(E)

Note: Please attach manufacturing flow charts indicating inputs required for manufacturing the end product at each stage of manufacturing and plan to internalize the manufacturing of the same.

### 7. Year wise proposed investment

Financial Year	Year wise Investment proposal (₹ in Crore)	
	Annual	Cumulative
2022-23	Mandatory (threshold investment)	
2023-24	Mandatory (threshold investment)	
2024-25	Optional	
2025-26	Optional	
2026-27	Optional	
2027-28	Optional	
2028-29	Optional	
Total		

### 8. Projected employment generation Year wise

FY	Existing manpower		Proposed additional employment		
	Men	Women	FY	Men	Women
2021-22					
			2022-23		
			2023-24		
			2024-25		
			2025-26		
			2026-27		
			2027-28		
			2028-29		
			Total		

### 9. Projected Revenue to be generated by Applicant (Rs. in Crore)

Financial Year	Notified Products	Other Products, if any	Total

2022-23			
2023-24			
2024-25			
2025-26			
2026-27			
2027-28			
2028-29			
Total			
<b>10. Application Fee payment details</b>			
Mode of Payment		NEFT/ RTGS	
Name of the Bank			
IFSC Code of the Bank			
Bank Account Number of the Applicant			
Date of Transfer			

(Signature)  
(Authorized Signatory)

**Note:**

- a. If any document as prescribed is available on a government website/ Diglocker, the website link where this document can be viewed may be provided. The responsibility of the correctness / veracity of contents rest with the applicant(s).
- b. All documents to be furnished shall be attested by Statutory Auditor / Company Secretary / Executive Director authorised for the purpose / Director authorised for the purpose.

**List of documents to be attached with application form**

- i. Certificate of Incorporation and Corporate Identification Number (CIN)
- ii. Memorandum of Association
- iii. Article of Association
- iv. IEM/IL/MSME certificate

- v. PAN Card
- vi. GSTIN Registration Certificate
- vii. Importer Exporter Code (IEC) Registration Certificate
- viii. Financial soundness position, Bank statement etc.
- ix. Audited Financial Statement (s) and balance sheet of last two financial years (2018-19 and 2019-20) in case applicant is a company.
- x. Top 10 Shareholders list as on 31.03.2020, in case of company
- xi. Resolution from Board of Directors
- xii. Letter authorizing the signing authority
- xiii. Technology Transfer Agreement, if any
- xiv. Detailed manufacturing process note.
- xv. Detailed Manufacturing Flow Chart with Inputs required in each stages in the processflow chart and the output at each stage of Manufacturing.
- xvi. Other business agreement(s).
- xvii. Project report, if any.

### **FORMAT OF UNDERTAKING**

#### **(Undertaking from the Applicant on letterhead)**

1. I / We, ... .., hereby, acknowledge and undertake that:
  1. I/we do hereby affirm and undertake that the information provided by us is true and correct as per best of my knowledge and documents submitted are also true and genuine.
  2. the incentives that would / may be provided to us under the Production Linked Incentive (PLI) Scheme of Textiles issued vide Gazette Notification no. -, dated -\_\_\_\_\_, for Promoting Domestic Manufacturing of notified products of MMF Apparel, MMF Fabrics and Technical will be provided to us based on, and after relying upon, the information provided by us to avail the said incentives.
  3. We hereby confirm that the information provided by us for availing the said incentives is true, correct and complete in all respects and that no material fact/ information that may have an adverse impact on the information

provided by us for availing the said incentives has been concealed. We acknowledge and confirm that the foregoing averment is on an on-going basis and further undertake to immediately apprise the M/o Textiles about any change in the status of the information provided by us to avail the said incentives.

4. We further undertake that in the event of (i) any of the information provided by us to avail the said incentives being found false, incorrect or incomplete, or (ii) in the event of the undertakings and confirmations stated at para 2 above being found false, incorrect, incomplete or breached; we will (a) refund the entire amount of incentives availed by us along with 15% simple interest prevailing on the date of disbursement, compounded annually, for the period between excess payment and date of refund.
5. We acknowledge that the remedy provided in the clause 25 of the guidelines of the exclusive remedy available with the M/o Textiles and are without prejudice to any legal remedies available with M/o Textiles for events mentioned in the said clause.

Date:

Name and Designation

Place:

Residential Address

Contact Number

Email address:

Ministry of Textiles

Udyog Bhawan, New Delhi

Note: Please refer Clause.....of guidelines

**Letter of Approval**

This is to certified that M/s.....is eligible for participation in 'PLI Scheme of Ministry of Textiles Notified vide Notification No 12015/03/2020/-IT dated 24.09.2021 for producing Notified products, as per the list attached. Investment made from the date of Notification of the scheme or after issue of this Approval Letter, whichever is earlier, shall be accounted for calculating investment threshold. However, eligibility for incentive will depend upon meeting the required level of performance both in terms of investment and turnover, as prescribed in the scheme guidelines.

This certificate is issued on the basis of prescribed documents submitted by the applicant. The certificate shall stand deemed to have been cancelled, if any information furnished by the applicant is found to be incorrect or misleading in future or fails to make threshold investment.

The participant shall submit quarterly investment report positively by end of the immediate next month of relevant quarter (April-June, July-September, Oct-December and January- March) by uploading the same on portal to be developed for the purpose.

Date:

Name and designation

Place:

Office seal



2027-28	1171.87		390.62	
2028-29	1464.84		488.27	
Total				

**5. Entitlement on incremental turnover:**

Claiming FY	Incremental Turnover Amount within cap ₹ in crore	Incentive rate in %		Incentive amount ₹ in crore
		Part-1	Part-2	
2024-25	optional	15	11	
2025-26		15	11	
2026-27		14	10	
2027-28		13	9	
2028-29		12	8	
2029-30		11	7	

**6. Value addition achieved:**

Performing FY	Value of Inputs used excluding Taxes. Rs. in Crore	Value of goods sold Rs. in Crore	Differential value Rs. in Crore	Value addition in %

**7. Employment Generation during performing year:**

Existing strength			Additional employment generated		
FY	Men	Women	FY	Men	Women
<b>Total</b>					

**8. Certificate from Statutory Independent Auditor covering details in the format below:**

Total sales of Notified products					Notified products exported				
Sl No	Product description	ITC HS Code	Invoice No and date	Value of declared in Invoice excluding Taxes	Products description	ITC HS code	Shipping Bill/Bill of Export No and date	FOB value	Actual Payment realised and date as per eBRC
Details of domestic inputs/raw materials/accessories used					Details of imported inputs/raw materials/accessories used				
SL No	Product description	ITC HS code	Invoice No and date	Value excluding taxes	Product description	ITC HS Code	Bill of Entry No and date	CIF value	Amount and date of payments made to supplier

Name and designation of issuing authority

Contact number and address



Registration No and date

Registration issuing Authority address and contact details

9. Certificates I undertakings covering the following:

No deviation in Notified Product(s) sales and no finished goods manufactured by other unit is used and/or accounted in turnover.

10. Certificate(s) from Company Secretary stating:

All clearances required by law like statutory clearances, environmental clearances etc. have been obtained

11. Certificate(s) from Statutory Auditor stating I covering:

10.1 Committed Investment applicable has been achieved during gestation period.

10.2 Details of Incremental Investment till date

10.3 Capitalization of Investment in the audited financial statement of the applicant is in line with the relevant accounting standards issued by ICAI

10.4 Investment has been made in accordance with Scheme Guidelines and approval accorded by M/o Textiles

10.5 Threshold of Incremental Sales of Notified Product(s) has been achieved for the year in consideration

12. **Documents/ certificates from Chartered Engineer:**

12.1. Certificate stating that the plant, machinery & equipment have been installed on ....., the price declared is reasonable, as per the market value and the same are being used exclusively for manufacturing of Notified product(s) under the Scheme.

13. **List of documents to be submitted post approval of claim**

13.1. An undertaking from the applicant as per format given in **Annexure-I**.

13.2. An agreement / indemnity bond on prescribed formats as per **Annexure-II** from the applicant that if at a later stage if claim is found to be false or excessive, it would be liable to return the amount disbursed with 15% simple interest from the date of disbursement till actual date of refund/payment.

13.3. Board resolution to the effect that the applicant agrees by the terms and conditions as laid down in the PLI Scheme of Textiles and Guidelines while securing the incentive amount.

**Annexure-I**

**FORMAT OF UNDERTAKING**

**(Undertaking from the Applicant on letterhead)**

1. I / We, ... .., hereby, acknowledge and undertake that:
  1. I/we do hereby affirm and undertake that the information provided by us is true and correct as per best of my knowledge and documents submitted are also true and genuine.
  2. the incentives that would / may be provided to us under the Production Linked Incentive (PLI) Scheme of Textiles issued vide Gazette Notification no. -, dated -\_\_\_\_\_, for Promoting Domestic Manufacturing of notified products of MMF Apparel, MMF Fabrics and Technical will be provided to us based on, and after relying upon, the information provided by us to avail the said incentives.
  7. We hereby confirm that the information provided by us for availing the said incentives is true, correct and complete in all respects and that no material fact/ information that may have an adverse impact on the information

provided by us for availing the said incentives has been concealed. We acknowledge and confirm that the foregoing averment is on an on-going basis and further undertake to immediately apprise the M/o Textiles about any change in the status of the information provided by us to avail the said incentives.

8. We further undertake that in the event of (i) any of the information provided by us to avail the said incentives being found false, incorrect or incomplete, or (ii) in the event of the undertakings and confirmations stated at para 2 above being found false, incorrect, incomplete or breached; we will (a) refund the entire amount of incentives availed by us along with 15% simple interest prevailing on the date of disbursement, compounded annually, for the period between excess payment and date of refund.
9. We acknowledge that the remedy provided in the clause 25 of the guidelines of the exclusive remedy available with the M/o Textiles and are without prejudice to any legal remedies available with M/o Textiles for events mentioned in the said clause.

Date:

Name and Designation

Place:

Residential Address

Contact Number

Email address:

Emboss seal of the Company

**Indemnity Bond**

**(to be submitted on Company's letter head duly Notorised)**

1. I/we do hereby undertake and indemnify that in case an amount claim as an incentive is found to be incorrect/excess/ineligible the same shall be refunded within a month from receipt of the demand from the authority without any protest or confrontation along with applicable interest.
2. I/we do hereby affirm, undertake and indemnify that in case it is found in future that the incentives were claimed on submitting false or fabricated documents or value so declared in the Invoice was exaggerated and not as per prevailing market value, I/we shall be liable for penal action as prescribed in the Scheme Guidelines or any other law in force.
3. I/we do hereby affirm, undertake and indemnify that in case any action imposing fiscal penalty is taken against us after following due procedure, I/we shall be liable to pay the same collectively or severally within a month time from the date of order. If, I/we fails to pay the penalty amount so imposed by the Authority, the same shall be recovered as an arrear of land revenue from us.

Date:

Name and designation

Place:

Residential Address

Mobile No:

Email address:

Emboss seal of the company

## OUTPUT

Name of Unit/Company:

Sr. No.	Output	Indicator	Target	Progress	Yearly Turnover achieved	Product which turnover achieved	Investment made
1.	Number of Production units benefitted under the scheme	1.1 No. of production units benefitted in Scheme Part-1 (For Investment less than Rs.300 crore)					
		1.2 No. of production units benefitted in Scheme Part-2 (For Investment equal to or more than Rs.300 crore)					
			Eligible incentives	Incentive paid	Balance incentives		

2.	Incentivisation to manufacturing units in Part Scheme -1&2	2.1 Average incentive provided to Scheme Part-1					
		2.2 Average incentive provided to Scheme Part-2					
3.	Scale of Operations	Percentage increase in average no of machines used in manufacturing on selected lines of MMF apparel, MMF fabrics and technical textiles & types and details of the machine used by the participating entity					

### OUTCOME

Sr. No.	Outcome	Indicators	Value of exports in USD	Increase in domestic sale	Production	y-o-y increase of share in global markets
---------	---------	------------	-------------------------	---------------------------	------------	---

2.	Increase in investment and employment	Additional Investment (Rs. crore), & employment	Additional Investment (Rs. crore/ USD)		Additional Employment In generation	
			Scheme Part-1	Scheme Part-2		
2.	Increase in contribution of MMF and technical textiles in global exports	1.1 MMF Apparel on selected lines				
		1.2 MMF Fabrics				
		1.3 Technical Textiles				

**Application Fee under the Scheme to be paid**  
**to M/o Textiles**

An application fee of INR 50000/- (Rupees Fifty thousand only) for registration under the scheme and Rs.100000/-(Rupees One lakh only) for claiming incentives, as an application processing fee with each application shall be paid. These amounts shall have to be paid electronically through NEFT / RTGS / to M/o Textiles. The details of bank account for fee payment shall be provided on the application portal.



Quarterly Review Report

An applicant shall be required to provide the following information (self-certified) for quarterly review within 30 days from the end of each quarter:

<b>1. Name of Applicant</b>
<b>2. Target Segment</b>
<b>3. Notified Product(s)</b>
<b>4. Application Acknowledgement Date</b>
<b>5. Application Approval Date</b>
<b>6. Manufacturing Location(s)</b>
<b>7. Customer List</b>
<b>8. Investment Actualized for Manufacturing of Notified Product(s) (amount in INR)</b>
<i>Source of Funding (Equity, Debt, Internal Accrual etc.)</i>
<b>9. Employment as on date (in numbers)</b>
<i>On-roll labor/ employees</i>
<i>Contractual</i>
<i>Apprentice</i>
<b>10. Installed Production Capacity for Notified Product(s) under respective Target Segment</b>
<b>11. Net Sales turnover- Domestic (net of credit notes, discounts and taxes applicable]</b>
a) Manufacturing Activity
i Notified Product
b) Trading Goods
i Notified Product
c) Services Activity

<b>12. Net Turnover- Exports</b> <b>[net of credit notes, discounts and taxes applicable]</b>
a) Manufacturing Activity
i Notified Product
b) Trading Activity
i Notified Product
c) Services Activity
<b>13. Total Revenue from Operations</b>
<b>14. Details of Import- CIF value of Imported Goods at the Importation</b>
a) Raw Material / Parts / Components
i. Notified Product
b) Spare Parts
i. Notified Product
c) Finished Goods
i. Notified Product
d) Capital Goods
i. Notified Product
e) Import of Services pertaining to Notified Product

**Appendix -IX**

**Consent for audit of their manufacturing site/offices**

(To be signed by full time Director/ CEO/ MD of the company duly depicting the designation and submitted on official stationery of the applicant along- with the authorization to do so)

**2.** Whereas, the applicant namely (*name of applicant with address*) has submitted an application under Production Linked Incentive (PLI) Scheme of Textiles for Promoting Domestic Manufacturing of notified products of MMF

Apparel, MMF Fabrics and Technical Textiles to M/o Textiles, Government of India seeking incentives for the application pertaining to manufacturing.... ..(Notified Product)at (location(s)).

**3.** Now, therefore, the applicant or its agencies or its consultants engaged with the process of manufacturing of Notified Product shall allow the PMA or any other authority as designated by M/o Textiles for verification of facility and documents submitted for the approval of application and disbursement of incentives under the PLI Scheme of Textiles.

Date

Signature

(Name & designation with address) Director/ CEO I MD