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प्रशासन /Administration of
संघ प्रदेश दादरा और नगर हवेली एंव दमण और दीव/
UT of Dadra & Nagar Haveli and Daman &Diu
उद्योग विभाग, जिला उद्योग केंद्र/
Department of Industries, District Industries Centre
दमन /Daman.

No. DIC/5(514)/2020/2025-26/125

Date: 19/08/2026

Circular

Subject:

1. **Investment Promotion Scheme–2022 notified vide No. DIC/5(519)/IPS-2021/2021/316.**
2. **Minutes of the Meeting of the Investment Promotion Council held on 24.03.2026.**

In partial modification of the provisions of the Investment Promotion Scheme–2022, notified vide above referred notification, and pursuant to the decisions approved by the Investment Promotion Council in its meeting held on 24.03.2026, the following amendments are hereby made with effect from 01.04.2026:

1. Amendment relating to Interest Subsidy

The provision relating to interest subsidy under the Scheme shall be read as under:
"If the interest rate charged by the Bank is 10% or less, the interest subsidy will be @50% of the interest rate charged by the Bank.
In cases where the interest rate charged by the bank is more than 10%, the interest subsidy will be capped at @5%."

2. Amendment relating to Expansion of Units

The following condition shall be incorporated under the provisions relating to expansion of units:
"A minimum gap of 5 years shall be maintained between the establishment of a new unit and its expansion for availing subsidies under both stages."

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3. Inclusion of Balance Sheet in Checklist for Expansion Cases

The Balance Sheet shall be included in the list of mandatory documents required for verification of figures furnished at the time of expansion of units.

4. Amendment to Checklist under Incentive A.9 – Incentives for Doubling of Export Values

The following documents shall additionally form part of the checklist under Incentive A.9:

- Form GSTR-1 returns for both financial years;
- Export invoices relating to supplies made during both financial years; and
- Month-wise comparison sheet of export values.

5. Amendment to definition of New Enterprise

New enterprise means an enterprise which has been set up as a new project and commences commercial production of eligible activity as mentioned in this scheme during the operative period of this scheme, provided it satisfies the following condition:

The new enterprise should have filed a separate Industrial Entrepreneur Memorandum (IEM)/Udyog Aadhar Memorandum (UAM), as prescribed, with the competent authority.

All other terms and conditions of the Investment Promotion Scheme–2022 shall remain unchanged. This is approved with the approval of Secretary (Industries), DNH&DD.

19/8/26

(Shri Marathe Onkar Gopal)
Special Secretary-cum-Director
Industries, Trade & Commerce
DNH&DD.