

Uttar Pradesh Footwear, Leather and Non-Leather Sector Development Policy 2025

Rules and Standard Operating Procedure (SOP) for Implementation

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1. Introduction

- 1.1. These rules will be named as the Rules and SOP for implementation of the **Uttar Pradesh Footwear, Leather and Non-Leather Sector Development Policy 2025** issued vide Govt order no. 615/18-4-2025-18-4099/2/025 dated 08.08.2025.
- 1.2. These rules shall be effective for the period from the date of notification i.e. 08.08.2025 **until 5 years or as amended by the State Government** (whichever is earlier) for implementing the benefits laid by the policy.

2. Definitions

The eligibility and definitions as defined under the UP Footwear, Leather and Non-Leather Sector Development Policy 2025 shall apply for processing the applications for incentives under the policy, which can be listed as below:

Sr no.	Terminology	Definition
2.1 General Definitions		
2.1.1	Effective Date (Clause 5.1.1, Pg 5)	The date from which this Policy becomes effective i.e., 08.08.2025
2.1.2	Effective Period (Clause 5.1.2, Pg 5)	The period starting from the Effective Date till the period for which this Policy remains in force (5 years) or until any amendment or repeal thereof by the State Government
2.1.3	Eligible Industrial Undertaking or Unit (Clause 5.1.3, Pg 5)	Any industrial undertaking (not being an industrial undertaking in the joint sector or public sector where the share capital of Government or a Government undertaking is 50% or higher) owned by any entity constituted as a company, partnership firm including a LLP, Society, Trust, Industrial Cooperative Society or Proprietary concern engaged or to be engaged in the manufacture, production, processing, contract manufacturing or job work of footwear, leather and non-leather products and set up as a new or expansion or diversification project in the State of Uttar Pradesh.
2.1.4	Manufacturing	Processing of raw material or inputs and assembling in any manner that results in emergence of a new product having a distinct name, character and use in the footwear -Leather and non-leather sector.
2.1.5	Job work	‘Job Work’ means any treatment or process undertaken by a unit on goods belonging to another unit.
2.1.6	Expansion (Clause 5.1.4, Pg 5)	Where an existing Industrial Undertaking increases its gross block i.e. total value of all fixed assets (like buildings, machinery, equipment, land, etc.) by at least 25% through new capital investment.
2.1.7	Private Industrial Parks (including Sector Specific Parks) (Clause 5.2, Pg 6)	Industrial parks developed by private entities on privately owned land, 25 acres and above, categorized as: a) Private Industrial Park: Multi-sector industrial parks that can accommodate various types of manufacturing units including atleast 50% of areas dedicated to footwear, leather, and non-leather sector units along with other allied industries b) Sector Specific Parks (Footwear, Leather & Non-Leather): - Parks exclusively dedicated to units

Sr no.	Terminology	Definition
		defined under this policy, including: Footwear Manufacturing Units (leather and non-leather), Leather and non leather Product Manufacturing Units, Footwear -Leather & non leather machinery manufacturing Units, Allied Footwear Leather and non leather Units, Product Development Centers , Research & Development Centers, Footwear & Leather Design Studios, Auxiliary Units for Footwear Industry
	i) Footwear manufacturing unit (Clause 2 (क), Pg 2)	a) Leather Footwear Manufacturing – Units engaged in producing footwear primarily made from leather. b) Non-Leather Footwear Manufacturing – Units producing footwear from non-leather materials such as PU, EVA, rubber, synthetic fabrics, sportswear materials, or woven fabrics. c) Ancillary Units – Units manufacturing components and accessories specifically for footwear, such as buttons, snap fasteners, inlay cards, buckles, eyelets, hooks, rivets, sequins, embroidery threads, stones, toggles, studs, elastic cloth, ornaments, embellishments, and zips. D) Non-Leather Processing Units – Units involved in processing and producing non-leather components (e.g., polyurethane leather) or specialized parts for footwear manufacturing, including upstitching units, stock fitting facilities, flyknit factories, mould factories, ornament factories, lace factories, sole factories, and footbed factories, exclusively supplying to footwear manufacturers.
	ii) Leather and Non-Leather Products Manufacturing Units (Clause 2 (ख), Pg 3)	A) Accessories & Finished Goods – Units manufacturing leather or non-leather goods such as handbags, wallets, purses, travel goods, gloves, upholstery, and similar items. b) Leather Apparel – Units producing garments made from leather. c) Saddlery & Harness – Units manufacturing leather goods for equestrian use, including saddles, bridles, harnesses, and related items. d) Auxiliary Units – Units producing inputs and components for leather and non-leather goods, including chemicals, dyes, oils, adhesives, soles, heels, insoles, buckles, zippers, eyelets, laces, embellishments, linings, threads, tags, and labels.
	iii) Footwear Leather and Non-Leather Machinery Manufacturing Units (Clause 2 (ग), Pg 3)	Industrial undertakings engaged in manufacturing of <i>machinery</i> (including component manufacturers), not exclusive list: Leather Sewing/Stitching Machinery – Units engaged in manufacturing complete machines used for sewing, stitching, and assembling leather footwear and leather goods. <i>Examples:</i> Post-bed sewing machines, flat-bed industrial sewing machines, cylinder-bed stitching machines, zig-zag leather stitchers. etc Leather Cutting & Moulding Machinery – Units manufacturing machines used for cutting, moulding, shaping, and forming leather components for footwear production.

Sr no.	Terminology	Definition
		<i>Examples:</i> Clicking presses, hydraulic die-cutting machines, leather moulding presses, embossing machines etc. 3. Technical Textile Machinery – Units engaged in manufacturing machines used for producing technical textile materials for footwear applications. <i>Examples:</i> Flyknit upper knitting machines, computerized warp knitting machines, fabric weaving looms for shoe uppers, textile laminating machines etc. 4. Non-Leather & Safety Footwear Machinery – Units manufacturing machines specifically for producing non-leather footwear, including safety footwear. <i>Examples:</i> PU injection moulding machines for soles, EVA sole moulding machines, rubber vulcanizing presses, automated shoe lasting machines for safety shoes. Etc.
	iv) Allied Footwear and Leather Unit (Clause 2 (ख), Pg 3)	Manufacturing units where : • Minimum 50% of annual turnover comes from footwear/leather product manufacturing units • Must have valid contract of 5 years or more with footwear/leather product manufacturing units • Can be located outside cluster due to various resource or compliance requirements but form essential part of supply chain. <i>Examples (Not exclusive):</i> Specialized sole manufacturing plants, outsole/upper printing facilities, dedicated footwear packaging units, large-scale tanning units (Mandatory compliance with environment regulation norms), or specialized finishing facilities located outside the primary cluster
	v) Product Development Centers (Clause 2 (घ), Pg 3)	Dedicated facilities engaged in creating new footwear and leather designs, developing prototypes, and refining product features to meet market trends and customer requirements. <i>Examples (Not exclusive):</i> Footwear design studios, leather goods design labs, prototype development centres.
	vi) Research & Development Centers (Clause 2 (च), Pg 3)	Facilities focused on material research, process innovation, quality improvement, and technology development in the footwear and leather sector. <i>Examples (Not exclusive):</i> R&D centres for leather tanning and finishing, footwear material testing laboratories, innovation hubs for manufacturing technology, performance testing labs.
2.1.8	Industrial Units (Project Categories)	Industrial undertakings eligible for incentives under this policy, classified into different project categories based on investment thresholds, operational scale, and functional roles within the footwear, leather, and non-leather value chain. The categories are: • Stand-alone Footwear & Leather Product Manufacturing Units

Sr no.	Terminology	Definition
		• Footwear & Leather Machinery Manufacturing Units • Mega Anchor Units • Cluster • Allied Footwear & Leather Units
	i) Stand-alone Footwear & Leather Product Manufacturing Units (Clause 5.3.2, Pg 9)	Independent manufacturing units with capital investment between ₹50 to ₹150 crores engaged in (not exclusive): • Manufacturing of footwear (leather or non-leather) • Manufacturing of leather products and accessories • Exclusively operating as an independent unit and not forming part of a cluster project (as defined in this policy) — the same unit cannot simultaneously claim under both categories. • Operating independently with own supply chain and distribution network
	ii) Footwear and Leather Machinery Manufacturing Unit (Clause 5.3.2, Pg 9)	Specialized manufacturing units with capital investment between ₹50 to ₹150 crores engaged in (not exclusive): • Design and manufacturing of footwear production machinery • Manufacturing of leather processing equipment • Development of automation solutions for footwear and leather industry • Manufacturing of testing and quality control equipment for the sector
	iii) Mega Anchor Unit (Clause 5.3.2, Pg 9)	Large-scale manufacturing units with capital investment exceeding ₹150 crore , set up independently (i.e., not as part of a cluster). • Engaged in manufacturing activities defined under the policy — can include: ○ Footwear manufacturing (leather or non-leather) ○ Leather and non-leather product manufacturing ○ Footwear/leather machinery manufacturing • Act as hub for integrated supply chain operations • Serve as primary buyer for cluster supplier units
	iv) Cluster (Footwear and Leather Sector Specific) (Clause 5.3.2, Pg 9)	A group investment (Anchor Unit applies with cluster proposal or SPV of all cluster applying companies) comprising minimum aggregate investment of ₹200 crores involving: • All the industrial units under cluster should be Footwear and Leather Sector Specific - Related projects/units may be: Footwear & leather product manufacturing units and Auxiliary/allied units (components, accessories, chemicals, machinery, etc.) • Group investment by related projects/companies (All units in the cluster are eligible, regardless of individual size) that directly supply to one “Mega Anchor Unit” in the cluster should be minimum aggregate investment of ₹200 crores. • Mega Anchor Unit is mandatory: Large-scale unit (₹150+ crore investment and above) which serves as the main buyer for other units in the cluster.

Sr no.	Terminology	Definition
		• Anchor unit must certify suppliers: Written certification with purchase orders copy that each supplier unit is providing goods/services to the anchor unit • All units must be located in contiguous land parcels • No minimum investment or employment thresholds for individual units in the cluster.
	iv) Allied Footwear and Leather Unit (Clause 5.3.2, Pg 9)	Manufacturing units with Minimum investment threshold of ₹150 crores, where (Not exclusive) : • Minimum 50% of annual turnover comes from footwear/leather product manufacturing units • Must have valid contract of 5 years or more with footwear/leather product manufacturing units • Can be located outside cluster due to various resource or compliance requirements but form essential part of supply chain.
2.1.9	Letter of Comfort	An In-principle approval document issued by the Sanctioning Authority (High-Level Empowered Committee) granting the applicant eligibility to claim admissible incentives under the policy within the effective period. • The LoC confirms that the project has met the preliminary eligibility criteria and is approved in principle for incentive benefits as per the policy provisions. • Actual disbursement of incentives shall be subject to: ○ Completion of the committed Eligible Capital Investment within the prescribed Eligible Investment Period. ○ Commencement of commercial production/operations within the stipulated timelines. ○ Compliance with all statutory approvals, environmental clearances, and regulatory requirements. ○ Submission and verification of required documentation, performance reports, and audited financial statements.
	Administrative Department	MSME & Export Promotion Department, Government of Uttar Pradesh. The Administrative Department for the Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy 2025, responsible for: 1. Acting as the overall policy custodian 2. Receiving incentive sanction proposals approved by the Sanctioning Authority (High-Level Empowered Committee headed by PS (Principal Secretary)/ ACS (Additional Chief Secretary) of MSME and Export promotion department or Infrastructure & Industrial Development Department (IIDD), as the case may be.

Sr no.	Terminology	Definition
		- Releasing sanctioned incentive amounts to Nodal Departments based on demand requests, along with requisite sanction orders and documentation - Monitoring budget allocations and utilization for incentives under this policy in coordination with IIDD, Invest UP, and the Policy Implementation Unit.
	Policy Implementation Unit (PIU) (Clause 6.4, Pg 14)	A dedicated project management unit with dedicated staff, technical experts, and necessary resources, having designated functioning within the Nodal Agency to coordinate, monitor, and facilitate the implementation of the Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy 2025. Functions: - Act as the primary interface between applicants, the Nodal Agency, and other government departments. - Oversee end-to-end processing of applications for LoC, incentives, including preliminary scrutiny, coordination with the Recommending and Sanctioning Authorities. - Maintain a central database of sanctioned projects, incentive disbursement status, and compliance monitoring reports. - Track project progress against timelines for investment, commencement of operations, and performance benchmarks. - Identify bottlenecks and recommend corrective measures to ensure timely and transparent policy implementation.
2.1.10	Nodal Agency (Clause 6.2, Pg 14)	- For MSME sector investment proposals: Directorate of Industry & Enterprise Promotion, Kanpur, UP - For investments above MSME threshold: Invest UP
2.1.11	Recommending Authority (Clause 6.6, Pg 14)	- For MSME sector investment proposals: Directorate of Industry & Enterprise Promotion, UP, Kanpur - For investments above MSME threshold: CEO, Invest UP. The recommending authority will form its Empowered committee, headed by recommending authority for scrutiny and appraisal of proposals to Sanctioning authority (i.e. High-Level Empowered Committee)
2.1.12	Sanctioning Authority (Clause 6.7, Pg 14)	- High-Level Empowered Committee : - For MSME sector investment proposals : headed by Principal Secretary/ACS/In-Charge, MSME & Export Promotion Department

Sr no.	Terminology	Definition
		- For investments above MSME threshold: Invest UP will be the competent level to process investment proposal. In this regard, guidelines will be issued separately by Invest UP for approval.
2.2 Private Industrial Park		
2.2.1	Eligible Private Industrial Parks (Clause 5.2, Pg 6)	Park must be on private land with a minimum contiguous area of 25 acres .
	Unit Composition & Land Use Cap (Clause 5.2.2, Pg 7)	Must have a minimum of 5 units ; no single unit to use more than 80% of the industrial land.
	Land use reservation (Clause 5.2.4, Pg 7)	25% of total area reserved for green & common infrastructure facilities.
	Development Structure (Clause 5.2.5, Pg 7)	Consortium of developers is permitted.
	Project Completion Timeline (Clause 5.2.6 & 5.2.7; Pg 7)	Construction completion timelines: • 25 acres upto 100 acres: 5 years, • 100 acres and above: 6 years
	Utility & Power Access (Clause 5.2.8, Pg 7)	Open access power purchase & electricity distribution license permitted.
	Statutory Approval Requirement (Maps) (Clause 5.2.9, Pg 7)	Outside notified areas (Industrial Development Authority, local municipal body, or other notified area): ○ Maps of the proposed industrial park must be approved by the Commissioner & Director Industries in accordance with the UPSIDA by-laws. Inside notified areas: ○ Map approval will be as per the respective Industrial Development Authority/Local Urban Body's planning and respective building by-laws — as the concerned authority's own statutory framework governs the approval.
2.2.2	Eligible Capital Investment (Private Industrial Park) (Clause 5.2, Pg 6)	The cost incurred on following items for Private Industrial park under this policy (developed on area of 25 acres or more on private land)
	i) Infrastructure facilities	☐ Bridge to Industrial Park (ROB) – Applicable only for parks with a minimum area of 100 acres. ☐ Internal Roads – All-weather internal roads within the industrial park premises.

Sr no.	Terminology	Definition
		☐ Street Lighting – Complete streetlight installation within the park. ☐ Boundary Wall – Perimeter wall/fencing for security. ☐ Rainwater Drainage – Surface water drainage network and related facilities. ☐ Water Supply System – Distribution network, augmentation, pumping, storage, and related facilities. ☐ Sewerage System – Collection, conveyance, and treatment facilities for sewage. ☐ Effluent Treatment & STP Infrastructure – Common ETP, sewage treatment plants, and related pipelines. ☐ Power / Energy / Gas Network – Distribution and related facilities (substations, pipelines, etc.). ☐ Communication Network – Telecom, broadband, and related infrastructure. ☐ Parking Infrastructure – Common parking bays, truck terminals, and loading/unloading bays. ☐ Disaster Management & Fire Safety – Fire station/firefighting systems and associated equipment. ☐ Specialized Infrastructure – New construction and equipment for service delivery as approved by the Authorized Committee i.e HLEC (High level evaluation committee).
	ii) Business and Commercial facilities	☐ Hospitality Infrastructure – Hotels, restaurants, cafeterias within the park. ☐ Healthcare Facilities – Hospital, dispensary, or health centre for workers. ☐ Fuel & Charging Infrastructure – Petrol pumps, EV charging stations. ☐ Banking & Financial Services – Bank branches, ATMs, finance offices. ☐ Administrative Offices – Office spaces for park administration and management. ☐ Common Utility & Support Facilities – • Warehousing and related storage facilities • Weigh bridges (for leather/wet processing units) • Skill development centres • Computer centres • Product development centres • Testing laboratories • Research & development centres • Container freight stations • Repair workshops (vehicles, machinery) • Any other building/facility as approved by the Authorized Committee (HLEC), especially those essential for park operations.
2.2.3	Ineligible Capital Investment (Private industrial park) (Clause 5.2, Pg 6)	The following costs shall not be considered under Eligible Fixed Capital Investment for benefit calculation purposes for Private Industrial Park under the Leather Policy
		A. Land & Site Preparation 1) Value of Land – Purchase cost or lease premium for the land parcel.

Sr no.	Terminology	Definition
		2) Soil Filling & Land Leveling – Expenditure on soil filling, grading, or leveling works. B. Consumables & Non-Capital Items 3) Fuel, Consumables & Stores – Any recurring operational supplies. 4) Computers & Allied Office Furniture – IT hardware, office furniture, fixtures not integral to production/park infrastructure. 5) Transport Vehicles – Any on-road or off-road vehicles. C. Charges & Non-Asset Costs 6) Construction, Installation & Commissioning Charges – Service cost components without creation of eligible capital asset. 7) Installation Expenditure for Machinery – Labour or contractor costs for installation. 8) All Types of Service Charges – Consultancy, handling, freight, or related charges (including freight & transportation costs). D. Non-Eligible Machinery 9) Used / Refurbished / Old Machinery – Including previously consumed machines or second-hand equipment. E. Surveillance & Other Exclusions 10. CCTV & Related Equipment – Expenditure on closed-circuit cameras and associated systems.
	Cut-off Date (Industrial Parks)	• If the first investment in the Industrial Park project is made on or after the Effective Date of the Policy → the date of commencement of that first investment will be considered as the Cut-off Date. - OR • If the first investment in the Industrial Park project was made before the Effective Date of the Policy → the Effective Date of the Policy itself will be considered as the Cut-off Date. However, if only land acquisition was completed prior to the Effective Date, then the date of first investment made towards any other admissible heads (excluding land cost) shall be treated as the Cut-off Date.
	Eligible Investment Period (For industrial Parks)	The period commencing from the Cut-off Date up to the statutory completion timeline for the park as per policy: • 25 acres or more to less than 100 acres: 5 years from the Cut-off Date. • 100 acres and above: 6 years from the Cut-off Date. All admissible investment must be made within this period to be considered for incentive calculation.
	Date of Commencement of Commercial Production	For the purpose of releasing the balance 10% of admissible capital subsidy, the “Date of Commencement of Commercial Operations” shall be the later of the following within 1 Year of construction completion:

Sr no.	Terminology	Definition
	(For industrial Parks)	For parks having only 5 units: The date on which the “Industrial units (one or more) having cumulative investments above 50 crore” within the park commences commercial production, verified by the Commercial Tax Department officer and certified by the Dy. Commissioner, Industries or empanelled Chartered Accountant. For parks having more than 5 units: The date on which at least 25% of the total saleable industrial plots/sheds in the park are allotted to industrial units and such units have commenced commercial production. verified by the Commercial Tax Department officer and certified by the Dy. Commissioner, Industries or empanelled Chartered Accountant.

2.3 Industrial Units

(Stand-alone Footwear & Leather Product Manufacturing Units; Footwear & Leather Machinery Manufacturing Units ; Mega Anchor Units ;Cluster; Allied Footwear & Leather Units)

2.3.1 (a)	Eligible Capital Investment (Industrial Units) (Clause 5.3, Pg 8)	For Industrial Units (Except Private Industrial Park) i.e. Standalone footwear & leather products manufacturing, Footwear & leather machinery Manufacturing unit, Mega Anchor unit, Cluster, Allied footwear & leather unit.
	Land	Cost of land acquired for establishing the footwear, leather or non-leather manufacturing project, calculated as follows: For Land Allotted by Government Agencies: In case the land is allotted by state’s Industrial Development authority like U.P. State Industrial Development Corporation (UPSIDA), NOIDA, Greater Noida Industrial Development Authority, Yamuna Expressway Industrial Development Authority, Ghaziabad Industrial Development Authority, or any other State Government Agency, the actual allotment price paid shall be considered as the cost of land (excluding Stamp duty & registration charges). NOTE: <i>If the unit avails Land Cost Subsidy under Section 5.4.1, of policy, then land cost will NOT be considered in Eligible Capital Investment for determining capital subsidy eligibility, project categorization, and quantum calculation. Units must make a one-time irrevocable choice between Land Cost Subsidy OR including land cost in Eligible Capital Investment calculation. Both benefits cannot be claimed simultaneously.</i>
	Building	New building constructed for the project, including administrative building. The cost includes buildings for plant & machinery installation (, research & development activities, in-house testing facilities, storage facilities, worker

Sr no.	Terminology	Definition
		hostels/dormitories, office space and administrative compound. Note: Maximum 20% of Total Capital Investment will be considered as Building component.
	Other construction	Compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions.
	Plant & Machinery	New indigenous/imported plant and machinery for footwear, leather and non-leather manufacturing; utilities, dies, moulds, jigs, fixtures and similar production tools; cost of transportation, foundation, erection, installation and electrification including sub-station and transformer cost; Sustainability Investment including non-conventional energy generation plants, captive power generation/co-generation setup (where at least 75% of power generated is for self-use); STP, water purification and pollution control plants; Research & development equipment, vehicles for intra-premises transportation, material handling equipment.
	Infrastructure facilities	New roads, sewer lines, water drainage, power lines and power feeder, railway siding infrastructure linking the undertaking's premises with main infrastructure trunk lines.
2.3.1 (b)	Ineligible Capital Investment (Industrial units) (Clause 5.3.1, Pg 8)	Working capital; Goodwill; Preliminary and pre-operative expenses; Interest capitalized; Expenses capitalized for acquisition of technology/technical know-how; consultancy charges; royalty; design and drawings; patents, licenses, software and intellectual property rights; Power generation except for captive use as mentioned under Plant & Machinery.
2.3.2	Cut-off Date (For industrial units)	The Cut-off Date for determining eligible investment in an Industrial Unit shall be: 1. If investment begins on or after the Effective Date of the Policy: ○ The date of commencement of the first investment in the project will be treated as the Cut-off Date. 2. If investment began before the Effective Date of the Policy: ○ The Effective Date of the Policy will be treated as the Cut-off Date. 3. If only land was acquired before the Effective Date (no other investment made): ○ The date of the first investment made under any other admissible heads (excluding land) will be treated as the Cut-off Date.

Sr no.	Terminology	Definition
2.3.3	Eligible Investment Period (For industrial Units) Clause 5.3.3.1, Pg 9) (Clause 5.3.3.1, Pg 9)	The period commencing from the Cut-off Date up to 3 years or till the date of commencement of commercial production, whichever is earlier for all project categories.
2.3.4	Date of Commencement of Commercial Production (For industrial Units)	The date determined as: • Date on which the applicant raises the first GST invoice (trial production not considered), verified by Commercial Tax Department officer and certified by Dy. Commissioner, Industries or empanelled Chartered Accountant. - OR • For large-scale industrial units (outside MSME limit) not requiring industrial licensing under the Industries (Development and Regulation) Act, 1951, date as per IEM (Industrial Entrepreneur Memorandum) Part-B- Filed after commercial production starts, certified by Dy. Commissioner, Industries or empanelled Chartered Accountant.

3. Admissible Incentives (For industrial Units)

Eligible Industrial undertakings (As per the investment criteria mentioned in policy clause 5.3.2) would qualify for incentives in accordance with their categorization and regional location as defined under this policy. Units must choose their incentive route at the time of application and cannot change the route once approved.

3.1 Land Cost Subsidy (Clause 5.4.1, Pg 10)

3.1.1 Eligibility Criteria for Land Cost Subsidy

- Land Source Requirement:** Land subsidy shall be applicable only on land allotted by any Industrial Development Authority eg. (BIDA, UPSIDA, NOIDA, Greater NOIDA, YEIDA, UPEIDA etc, or any other State Government Agency).
- Project Category Eligibility:** All project categories defined under this policy are eligible for land cost subsidy as specified in Table-1 below.
- Regional Applicability:** Land subsidy rates vary based on the regional classification (as per Annexure IV) of the district where the project is located.

Table-1: Land Cost Subsidy Rates

Project Category	Paschimanchal Region (% of actual allotment price)	Madhyanchal, Purvanchal & Bundelkhand Region (% of actual allotment price)
Stand-alone Footwear & Leather Product Manufacturing Units (₹50-150 Cr)	25%	35%

Project Category	Paschimanchal Region (% of actual allotment price)	Madhyanchal, Purvanchal & Bundelkhand Region (% of actual allotment price)
Footwear & Leather Machinery Manufacturing Units (₹50-150 Cr)	25%	35%
Mega Anchor Unit (Above ₹150 Cr)	75%	80%
Cluster (Min ₹200 Cr collective investment)	75%	80%

3.1.2 Calculation Method

- a) **Subsidy Base:** The subsidy shall be calculated on the actual allotment price determined by the State Government agency at the time of allotment.
 - a. **Excluded Components:** The following charges are excluded from subsidy calculation:
 - Development charges levied by the authority
 - Stamp duty and registration charges
 - Legal documentation fees
- b) **Payment Mode:** The land cost subsidy shall be provided Upfront on the land allotment price to the unit by Industrial development authorities or any other Government agencies.
This land subsidy will later be reimbursed to the authorities by the State Government.
- c) **Calculation Formula:**

$$\text{Land Cost Subsidy Amount} = (\text{Actual Allotment Price}) \times (\text{Applicable Subsidy Percentage as per Table-1})$$

3.1.3 Application Submission

The applicant unit seeking land cost subsidy under the Uttar Pradesh Footwear, Leather and Non-Leather Sector Development Policy 2025 will submit its application through a dedicated online portal. The application must clearly indicate the choice of "Land Cost Subsidy Route" and include a self-declaration that land cost will not be claimed under Eligible Capital Investment calculation (Annexure 1).

3.1.4 Initial Processing Timeline

The applications received will be processed by the **Evaluation Committee** as per the project category:

For MSME Category Projects:

- The Evaluation Committee (Under recommending authority- as defined above in definitions) headed by **Commissioner & Director of Industries** will process the application within **30 working days** of its receipt
- The Evaluation Committee (Under recommending authority) will present the evaluation report to the **High level Empowered Committee (Sanctioning authority)** for review and consideration under the policy

For Above MSME Category Projects:

- Evaluation Committee headed by **CEO Invest UP** will process the application within **30 working days** of its receipt

- The Evaluation Committee will present the evaluation report to the **High-Level Empowered Committee (Sanctioning authority)** for review and consideration under the policy

3.1.5 High Level Empowered Committee Review

For MSME Category Projects: The **High Level Empowered Committee**, will consider the application for granting LoC (letter of comfort) for land cost subsidy within **20 working days** of its receipt from the Recommending authority for approval, rejection, or further clarifications.

For Above MSME Category Projects: The **High Level Empowered Committee**, notified by **Invest UP separately, headed by Industrial & Infrastructure development department** will consider the application for granting LoC (letter of comfort) for land cost subsidy within **20 working days** of its receipt from the recommending authority for approval, rejection, or further clarifications.

3.1.6 Authorization Letter to Industrial Development Authority

Based on the approval of the respective High level Empowered Committee, a Authorisation letter will be issued to the **Chief Executive Officer of the concerned Industrial Development Authority** (BIDA, UPSIDA, NOIDA, Greater Noida, YEIDA, UPEIDA, GIDA or any other State Government Agency) from the **Nodal Agency** for granting land subsidy (Annexure 4).

3.1.7 Land Allotment Processing by Industrial Development Authority

The **Industrial Development Authority** will process the case of the applicant unit for allotting land at net allotment rate (after factoring the land subsidy) as mentioned in the authorization letter issued by the Nodal Agency

The land allotment shall be made at the net allotment rate (after land subsidy) as per the **Footwear, Leather and Non-Leather Sector Development Policy 2025** by the relevant Industrial Development Authority, or government agency provided that the applicant fulfils the terms and conditions of the concerned authority for land allotment.

3.1.8 Land Mortgage and Security Provisions

a) Mortgage Requirement: Projects receiving land cost subsidy will be required to mortgage the land allotted by the authority in favor of the concerned **Industrial Development Authority** or any other **Government agency** until the commencement of commercial production or operations as per the project timeline submitted in the application or as permissible as per policy.

b) Security Period: The mortgage shall remain in effect until:

- Commencement of commercial production, AND
- Submission of performance compliance report (Annexure 5) to the Nodal Agency.

Once the Nodal Agency verifies this, it can formally notify the Industrial Development Authority/ other government agency to release the land mortgage.

3.1.9 Recovery Mechanism for Non-Compliance

a) Commercial Production Failure: If the applicant fails to commence commercial production or operations within the **Eligible Investment Period (EIP)** as defined in the policy guidelines and the rules of the concerned Industrial Development Authority, it will recover the amount of the Upfront land cost subsidy along with **12% compound interest** per annum from the date of land allotment from the company or entity.

b) Investment Shortfall: If the actual investment falls short of the committed Eligible Capital Investment by more than 25%, the proportionate land subsidy amount shall be recovered with 12% compound interest per annum.

3.1.10 Documentation Requirements for Land Cost Subsidy

a) Mandatory Documents with Application:

- A. **Project Report** with detailed land requirement analysis
- B. **Financial Projections** showing project viability
- C. **Self-Declaration** regarding choice of Land Cost Subsidy route
- D. **Undertaking** that land cost will not be included in Eligible capital investment (ECI) calculation
- E. **High Level Empowered committee approval** authorizing Upfront land subsidy.
- F. **Environment Clearance** (if applicable)
- G. **Layout Plan** of proposed project

b) Post-Approval Documents:

1. **Land Allotment Letter** from Industrial Development Authority
2. **Registered Sale Deed/Lease Deed**
3. **Payment Receipts** for land allotment price
4. **Compliance certificates from statutory authorities**

3.2 Capital subsidy (Clause 5.4.2, Pg 10-11)

3.2.1 Objective and Scope

Capital Subsidy is designed to reduce the financial burden of establishing manufacturing facilities and encourage investment in plant, machinery, and infrastructure for footwear, leather and non-leather sector development.

Critical Policy Choice: Units must make an irrevocable decision between availing Land Cost Subsidy OR including land cost in Eligible Capital Investment calculation for capital subsidy determination. If Land Cost Subsidy is availed by the unit, the cost of land in the Eligible Capital Investment will not be considered for determining the permissible capital subsidy quantum or project categorization.

3.2.2 Capital Subsidy Structure

Table-2: Capital Subsidy

Category	Paschimanchal Region	Madhyanchal, Purvanchal & Bundelkhand Region
Stand-alone Footwear & Leather Product Manufacturing Units	20% of ECI over 5 years in equal instalments; Maximum: ₹30 crores; Annual ceiling: ₹6 crores	30% of ECI over 5 years in equal instalments Maximum: ₹45 crores Annual ceiling: ₹9 crores
Footwear & Leather Machinery Manufacturing Units	20% of ECI over 5 years in equal instalments; Maximum: ₹30 crores; Annual ceiling: ₹6 crores	30% of ECI over 5 years in equal instalments Maximum: ₹45 crores Annual ceiling: ₹9 crores
Allied Leather Unit	25% of ECI over 5 years in equal instalments; Maximum: ₹125 crores; Annual ceiling: ₹25 crores	
Mega Anchor Unit	30% of ECI over 5 years in equal instalments; Maximum: ₹600 crores; Annual ceiling: ₹120 crores (each unit in a year)	35% of ECI over 5 years in equal instalments Maximum: ₹700 crores Annual ceiling: ₹140 crores (each unit in a year)
Cluster	30% of ECI over 5 years in equal instalments; Maximum: ₹600 crores; Annual ceiling: ₹120 crores (each unit in a year)	35% of ECI over 5 years in equal instalments Maximum: ₹700 crores Annual ceiling: ₹140 crores (each unit in a year)

3.2.2 Application Procedure for Capital Subsidy

3.2.2.1 Letter of Comfort (LoC) Application

The applicant choosing Capital Subsidy route will submit the online application on dedicated portal in the prescribed format to the Nodal Agency along with following documents:

Documents required with Application for Issuance of LoC (Detailed online form):

- a) Estimated Investment break-up certified by Chartered Accountant detailing component-wise allocation across land, building, plant and machinery, other construction, and infrastructure facilities
- b) Means of Financing certified by Chartered Accountant specifying equity, debt, and other funding sources with terms and conditions
- c) Detailed Project Report certified by Chartered Accountant encompassing technical feasibility, market analysis, financial projections, employment plan, and sector-specific manufacturing details
- d) Copy of Certificate of Incorporation establishing legal entity status
- e) Copy of Memorandum of Association and Articles of Association defining business scope and governance structure
- f) Directors' PAN Card copies or Aadhaar Card copies for identification verification
- g) Copy of Board Resolution authorizing application submission and designating authorized signatories
- h) Self-Declaration Form - confirming information accuracy and compliance commitments
- i) Industrial Entrepreneurship Memorandum (IEM) or Industrial License (IL) acknowledgment demonstrating regulatory compliance
- j) Any other document as may be required by the Nodal Agency

3.2.2.2 Project Categorization and ECI Determination

The project category shall be determined based on the total Eligible Capital Investment (ECI) calculated according to the route selected:

- **Route A - Capital Investment Route:**
 - **If Upfront land subsidy is not availed, Land cost** (excluding Stamp duty & registration charges) shall be included in the ECI calculation as a separate admissible component, **provided that the land has been allotted by industrial development authority / other government agency after the Effective Date of this Policy.**
 - Other components as per 2.3.1 (a)
- **Route B - Land Subsidy Route:** If the investor opts for Land Subsidy, then land cost shall be excluded from ECI calculation entirely, and project categorization shall be based only on non-land investment components.

The ECI determination directly impacts the project category classification (Stand-alone, Mega Anchor, Cluster, Allied Unit, or Machinery Manufacturing) and corresponding subsidy rates and ceilings applicable to the project.

3.2.2.3 Capital Subsidy Calculation and Disbursement Structure

- a) **Subsidy Calculation Formula**
Annual Capital Subsidy = (Applicable Subsidy Percentage of ECI ÷ 5 years)
Subject to annual ceiling restrictions as specified in the policy framework:

- Stand-alone Units: Annual ceiling ₹6 crores (Paschimanchal) / ₹9 crores (Other regions)
 - Allied Units: Annual ceiling ₹25 crores (all regions)
 - Mega Anchor/Cluster: Annual ceiling ₹120 crores (Paschimanchal) / ₹140 crores (Other regions)
- b) Capital subsidy shall be disbursed in five equal annual instalments over a period of five years, **from Cut-off date**, subject to compliance confirmation. The stages are as below (In case of n

Stage 1: First Instalment :

- i. Completion of minimum 50% of committed Eligible Capital Investment

Stage 2: Second Instalment (Provision for Pro-rata calculation of Incentives – Only in 2nd Installment):

- i. Completion of minimum 80% of committed Eligible Capital Investment

Stage 3: Third Instalment:

- i. Completion of 100% of committed Eligible Capital Investment

Stage 4: Fourth Instalment:

- i. Completion of 100% of committed Eligible Capital Investment and,
- ii. Commercial operation with 30% of committed capacity utilisation

Stage 5: Fifth Instalment:

- i. Completion of 100% of committed Eligible Capital Investment and,
- ii. Commercial operation with 50% of committed capacity utilisation

For all Stages: Continued compliance with statutory requirements - Submission of annual performance reports and audited financial statements

3.2.2.4 Disbursement Application Process

a) Stage-1 Application Requirements

The Stage-1 application for first installment disbursement shall be submitted within 90 working days of commencement of commercial production with following documents:

- i. Actual Investment break-up certified by Chartered Accountant with supporting invoices, payment receipts, and asset verification reports
- ii. Details of Plant and Machinery certified by Chartered Engineer confirming installation, commissioning, and operational status
- iii. Self-Declaration - updated to reflect actual implementation status
- iv. Commercial production commencement certificate from statutory authorities

b) Stage-2 Application Requirements

The Stage-2 application shall be submitted after 12 months of commercial production or completion of financial year, whichever is later, with following documents:

- i. Details of Raw Material Procurement certified by Chartered Accountant demonstrating supply chain establishment and operational efficiency
- ii. Details of Actual Production certified by Chartered Accountant including capacity utilization, product quality, and market performance data
- iii. Details of Export certified by Chartered Accountant if export activities are undertaken

- iv. Details of Employment with EPF records confirming sustained employment generation and compliance
- v. Annual audited financial statements and statutory compliance certificates

3.2.2.5 Verification and Assessment process

A. Investment Verification Process

The Nodal Agency shall arrange for examination and certification of capital investment through empanelled Chartered Accountants, Chartered Engineers, and Valuers or through such agencies which has the prior experience in such activities. This verification includes physical site inspection to confirm asset existence, operational status, and compliance with approved specifications.

Empanelled professionals will assess investment authenticity, proper utilization, integration with production systems, and alignment with committed project parameters before recommending disbursement approval.

B. Performance Monitoring Requirements

Capacity Utilization Monitoring: Calculated as ratio of actual production to installed capacity, verified through production records, sales data, and third-party assessment.

Employment Verification: Confirmed through EPF records, employment contracts, attendance registers, and labor department compliance certificates.

Compliance Assessment: Verified through statutory authority certificates covering environmental, labor, tax, and industry-specific regulatory requirements.

C. Committee Review for Disbursement

Disbursement applications will follow the same committee structure as LoC sanctioning:

- a. All installments disbursement shall be with approval by Sanctioning Authority (High Level Empowered Committee), after recommendation from concerned nodal – Recommending authority (Empowered committee).
- b. Committee assessment will focus on performance achievement, compliance maintenance, and sustained operational viability before authorizing disbursement.

D. Performance-Based Adjustments

Capital subsidy installments may be proportionally reduced if actual performance falls below committed levels:

- Capacity utilization below 60%: Proportionate reduction in installment
- Employment reduction beyond 30%: 25% reduction in installment
- Compliance violations: Suspension of incentives until compliance restoration
- Discretionary relaxation: The Nodal Agency/Empowered Committee may, at its discretion, relax the above performance-linked reductions in cases of force majeure, natural calamities, or exceptional circumstances including political or regulatory disruptions or other incidences, beyond human control, duly recorded with justification.

E. Recovery and Enforcement

Non-compliance with committed parameters or provision of false information will result in subsidy recovery with 12% compound interest per annum from disbursement date with appropriate legal enforcement mechanisms.

F. Documentation and Record Maintenance

All beneficiary units must maintain comprehensive records including investment documentation, production records, employment registers, compliance certificates, and performance data for verification by authorized officials throughout the incentive period and subsequent five years for audit purposes.

The Nodal Agency will maintain detailed records of all applications, approvals, disbursements, and compliance monitoring for transparency, accountability, and policy evaluation purposes.

3.3 Stamp Duty Exemption (Clause 5.4.3, Pg 11)

3.3.1 Scope and Application Framework

All eligible units under this policy shall be provided 100% exemption on stamp duty for the following transactions:

a) This exemption shall apply to the initial as well as subsequent land purchase/lease deeds undertaken for the eligible project during the effective period of the policy, subject to approval by the Nodal Agency.

3.3.2 Implementation Mechanism

3.3.2.1 Bank Guarantee Route

This exemption will be given in lieu of Bank Guarantee, an equivalent amount to be deposited by the industrial unit. The bank guarantee will be released as soon as the commercial production starts.

3.3.3 Application Process for Stamp Duty Exemption

Units must obtain approval from the Agency before executing the documents for which stamp duty exemption is sought.

Required Documents: a) Copy of sanctioned project report b) Copy of LoC issued under this policy c) Bank guarantee for equivalent stamp duty amount (if applicable) d) Draft of document to be executed e) Valuation report from approved valuers (if applicable)

3.3.4 Bank Guarantee Release Procedure

The bank guarantee deposited by the industrial unit shall be released as soon as commercial production starts. Units must submit evidence of commercial production commencement to the Nodal Agency for bank guarantee release processing.

3.4 Employment Generation Incentive (Clause 5.4.4, Pg 12)

Eligible units under the Policy shall be granted 100% of the employer's contribution to the Employees' Provident Fund deposited by the unit as employment generation incentive for a period of five years from the date of commencement of commercial production, subject to a total limit of ₹50 crore per unit.

3.4.1 Employment Categories Covered

The incentive covers employer's EPF contribution for direct employees on the company payroll who are covered under the Employee Provident Fund Act, 1952. This includes

- **Permanent employees** directly on the company's payroll.
- **Contractual employees engaged through licensed/authorized contractors**, provided that:
 - EPF contributions for such workers are deposited either by the contractor under his EPF code **or** by the company under its own EPF code, as per statutory requirements.

- The company (principal employer) furnishes certified proof (challans/returns) of such contributions along with contractor-wise employment records.

All covered employees must have valid employment contracts, receive wages at or above the statutory minimum wage rates, and maintain regular attendance as per company policies and labor law requirements.

Exclusions:

- Casual labourers without formal contracts.
- Consultants/advisors
- Workers not covered under EPF due to statutory exemptions or wage/threshold limitations.

3.4.2 Disbursement Schedule and Ceiling

The incentive operates on a annual reimbursement basis for five years from commercial production commencement, with the total reimbursement amount capped at ₹50 crore per unit over the entire incentive period.

Required Documentation such as a) EPF challans and payment receipts for the quarter showing actual deposits made b) Employee-wise EPF contribution details certified by the unit c) Employment register certified by the concerned labor department official d) Salary registers and attendance records for verification of eligible employees e) Bank statements showing EPF payment transactions to EPFO accounts f) Compliance certificates from statutory authorities confirming labor law adherence.

3.5 Training Incentive (Clause 5.4.5, Pg 12)

3.5.1 Subsidy Rates and Beneficiary Categories

On successful completion of technical courses related to footwear and leather industry, units can claim a subsidy of 30% of the course fee, subject to a maximum of ₹15,000 per trainee for general category employees. This subsidy recognizes the investment made by units in developing their workforce capabilities and encourages continuous skill enhancement.

For women, SC/ST candidates, and differently-abled beneficiaries, the subsidy amount will be ₹20,000 per trainee, providing enhanced support to promote inclusive workforce development and encourage units to prioritize training for these priority categories.

3.5.2 Training Program Categories

Units can claim subsidies for two distinct training approaches. The first involves outsourced training programs where units send their employees to external training offering technical courses related to footwear and leather industry. The second category covers unit-driven training programs conducted by the companies themselves within their facilities or through dedicated training arrangements. Both are subjected to programmes certified by the Skill development mission and NSDC.

Both categories require successful completion of technical courses specifically related to footwear and leather industry operations, ensuring that training investments directly contribute to sector-relevant skill development and operational efficiency enhancement.

3.5.3 Application Procedure and Documentation Framework

3.5.3.1 Training Program Registration and Approval

Units planning to claim training subsidies must register their training initiatives with the Nodal Agency before program commencement. Registration requires submission of detailed training plans, participant selection criteria, curriculum content, training provider details for outsourced programs, and certification documentation for unit-driven programs.

The registration process ensures that proposed training programs align with policy objectives, meet quality standards, and provide appropriate documentation for subsequent subsidy claim verification and processing.

3.5.3.2 Post-Training Subsidy Claims

Units must submit subsidy claims within 60 days of training completion, providing comprehensive documentation including training completion certificates, attendance records demonstrating minimum participation requirements, assessment results confirming successful completion, and detailed cost documentation for subsidy calculation.

Claims must include participant-wise details specifying category classification for subsidy rate determination, training provider credentials and program certification status, and evidence of actual training cost payments made by the unit to training providers or internal program implementation.

3.6 Power Tariff Incentive (Clause 5.4.6, Pg 12)

3.6.1 Scope and Electricity Subsidy Framework

Purchase of electricity from licensed utilities will be eligible for electricity tariff subsidy at the rate of Rs.2.00 per Bill Unit (KWH) for five years from the date of commencement of commercial production.

The subsidy operates with a maximum limit of Rs 60 lakh per annum per unit, ensuring substantial support while maintaining fiscal discipline.

3.6.2 Eligibility Criteria and Restrictions

The subsidy applies exclusively to electricity purchased from licensed utilities, ensuring that benefits support formal power sector transactions and grid-connected manufacturing operations. Licensed utilities include state electricity boards and distribution companies operating under appropriate regulatory authorization and tariff frameworks.

Units must demonstrate electricity procurement through standard utility billing arrangements with proper metering, billing documentation, and payment compliance to qualify for subsidy benefits under this incentive framework.

Exclusions: Electricity consumed from captive power plants or purchased through open access arrangements will not be eligible for power tariff subsidy.

3.6.3 Application Procedure and Documentation Requirements

3.6.3.1 Subsidy Calculation and Claim Process

Units must submit annual applications for power tariff subsidy within 60 days of each financial year completion, providing comprehensive electricity consumption data and supporting documentation.

The subsidy calculation applies the rate of Rs.2.00 per KWH to eligible electricity consumption during every billing cycle, subject to the annual ceiling of Rs 60 lakh per annum per unit regardless of actual electricity consumption levels.

Applications must include electricity bills from licensed utilities, payment receipts demonstrating actual electricity cost payments, meter reading records showing consumption patterns, and production reports establishing the operational status of manufacturing facilities during the claim period.

3.6.3.2 Verification and Processing Framework

The Nodal Agency conducts verification of electricity consumption claims through coordination with concerned electricity utilities, examination of billing documentation, and assessment of consumption patterns against production activities.

3.7 Research & Development Support (Clause 5.4.7, Pg 12)

3.7.1 Scope and Innovation Framework

Recognizing the importance of Intellectual Property in promoting innovation and competitiveness in the footwear and leather industry, the state government will provide comprehensive R&D support through three distinct mechanisms. These initiatives aim to foster technological advancement, design innovation, and knowledge creation within the sector while establishing Uttar Pradesh as a hub for footwear and leather industry research and development activities.

The R&D support framework encompasses intellectual property protection incentives, design innovation infrastructure development, and establishment of Centers of Excellence through collaborative partnerships with educational institutions and government organizations.

3.7.2 Intellectual Property Rights Incentive Framework

3.7.2.1 IPR Reimbursement Structure and Coverage

The IPR incentive includes a reimbursement scheme wherein eligible units in the footwear and leather sector will be entitled to reimbursement of 70% of the cost incurred in registration of patents, copyrights, trademarks, and Geographical Indications.

Under this incentive, reimbursement will be made subject to a limit of ₹1 crore per unit throughout the policy period

3.7.2.2 Eligible Costs and Application Process

The reimbursement covers direct costs associated with intellectual property registration including application fees, legal consultation charges, prior art search expenses, examination fees, and initial maintenance costs for approved registrations. Units must demonstrate that the intellectual property relates directly to footwear, leather, or non-leather manufacturing processes, products, or technologies.

Applications for IPR reimbursement must be submitted within six months of successful registration completion, providing comprehensive documentation including registration certificates, cost breakdown with supporting invoices, legal service agreements, and technical documentation establishing the connection between the intellectual property and eligible manufacturing activities.

3.7.3 Design Innovation Laboratory Support

3.7.3.1 Infrastructure Development Grant

In order to encourage setting up of special design units for the footwear and leather industry, a grant of 50% of the per unit cost will be provided for setting up of design innovation labs and footwear prototyping centers, subject to a ceiling of ₹1 Crore per unit.

The grant supports establishment of dedicated design facilities including computer-aided design systems, prototyping equipment, testing instruments, and specialized software required for modern footwear and leather product development activities.

3.7.3.2 Facility Requirements and Compliance

Design innovation labs must demonstrate dedicated space allocation within manufacturing facilities, qualified design personnel with relevant experience, modern equipment capable of supporting product development activities, and integration with manufacturing operations to ensure practical application of design innovations.

Units receiving design lab grants must submit annual reports documenting design activities, new product development outcomes, innovation applications in manufacturing processes, and contribution to overall competitiveness enhancement through improved design capabilities and market responsiveness.

3.7.4 Centers of Excellence Development Program

3.7.4.1 Partnership Framework and Eligibility

Private companies, public sector undertakings, government organizations from both Government of India and Government of Uttar Pradesh, and UGC/AICTE recognized educational institutions will be encouraged to set up Centers of Excellence in the footwear and leather sector. This collaborative approach leverages diverse expertise and resources to create world-class research and development facilities.

A maximum of 10 such Centers of Excellence with a limit of one CoE per district will be promoted during the policy period. This geographic distribution ensures broad-based development while maintaining quality standards and avoiding excessive concentration of resources in specific locations.

3.7.4.2 Financial Support and Project Requirements

The quantum of grant will be up to 50% of the project cost, with a total limit of ₹10 crore per project. This substantial support recognizes the significant investment required to establish comprehensive research facilities capable of addressing complex technological challenges and advancing sector competitiveness through systematic research and development activities.

Centers of Excellence must demonstrate clear research objectives, comprehensive facility planning, qualified personnel arrangements, industry collaboration frameworks, and sustainable operational models ensuring long-term contribution to sector development beyond the initial establishment phase.

3.7.5 Application Procedures and Documentation Requirements

3.7.5.1 IPR Incentive Application Process

Units seeking IPR reimbursement must submit applications through the Nivesh Mitra portal/dedicated portal providing detailed documentation of intellectual property registration processes, associated costs, and technical relevance to footwear and leather manufacturing activities.

The verification process includes assessment of intellectual property authenticity, cost reasonableness, technical merit, and potential commercial application within the footwear and leather sector to ensure that reimbursements support genuine innovation and competitive advantage development.

3.7.5.2 Design Lab and Centers of Excellence Applications

Design innovation lab applications require submission of facility development plans, equipment specifications, personnel qualifications, and integration strategies with existing manufacturing operations. Applications undergo technical assessment to evaluate design capability enhancement potential and contribution to product development competitiveness.

Centers of Excellence applications require comprehensive project proposals including research objectives, facility requirements, partnership agreements, operational sustainability plans, and expected outcomes with measurable impact indicators for sector development and technological advancement.

3.8 Transport and Logistics Subsidy (Clause 5.4.8, Pg 13)

3.8.1 Qualifying Machinery Transfer

The subsidy applies to companies that physically transfer manufacturing machinery (linked with sector in this policy) from any foreign country to their manufacturing facilities in Uttar

Pradesh. The machinery must be directly related to footwear, leather, or non-leather manufacturing operations and must contribute to the productive capacity of the approved industrial project.

Companies must demonstrate legal ownership or authorized control of the machinery being transferred, along with proper documentation establishing the machinery's origin from another country.

3.8.2 Eligible Expenditure Components

The seventy-five percent subsidy calculation applies to actual expenditure incurred for machinery transfer activities including international transportation costs, customs clearance and handling charges, packaging and logistics expenses, insurance costs during transit, and domestic transportation from port of entry to the manufacturing facility in Uttar Pradesh.

Documentation requirements include original invoices and payment receipts for all transfer-related expenses, bills of lading or airway bills confirming international shipment, customs clearance documentation, and delivery certificates confirming machinery arrival at the designated facility within the state.

3.9 Export oriented incentives (Clause 5.4.9, Pg 13)

Units established under the Footwear, Leather and Non-Leather Sector Development Policy 2025 can avail incentives as per the prevailing Export Policy of the Uttar Pradesh government.

Units can access the full range of benefits available under the prevailing Uttar Pradesh export policy including export infrastructure development support, market development assistance, export promotion schemes, and any other incentives designed to enhance export competitiveness and international market access for manufacturing enterprises.

3.10 Incentives for Sustainable Leather Industries (Clause 5.4.10, Pg 13)

The sustainable leather industry incentives operate through four distinct support mechanisms covering environmental certification, sustainable technology adoption, international green certifications, and alternative leather production.

3.10.1 Environmental Certification Support Framework

3.10.1.1 Carbon Credit and Energy Certification Reimbursement

50% per unit, subject to a maximum of 50 (fifty) lakh rupees per unit, will be reimbursed on expenses related to Carbon Credit Certification, Energy Audit, and Renewable Energy Certification..

The reimbursement covers direct costs associated with certification processes including assessment fees, verification expenses, consultant charges for certification preparation, and administrative costs required to achieve and maintain these environmental credentials throughout the certification validity period.

3.10.1.2 Application Process and Documentation Requirements

Units seeking environmental certification reimbursement must submit applications within ninety days of certification achievement, providing comprehensive documentation including certification certificates from recognized agencies, detailed cost breakdown with supporting invoices and payment receipts, and evidence of actual implementation of environmental management practices required for certification compliance.

3.10.2 Sustainable Technology Adoption Support

3.10.2.1 Green Technology Implementation Subsidy

50% subsidy per unit, subject to a maximum of one crore rupees, will be provided for adoption of biodegradable tanning agents, waterless dyeing, and bio-based alternatives.

The subsidy covers technology acquisition costs, installation and commissioning expenses, staff training requirements, and initial operational adjustments necessary to achieve effective implementation of sustainable manufacturing processes that reduce environmental impact while maintaining product quality and operational efficiency.

3.10.2.2 Technology Assessment and Implementation Framework

Units proposing sustainable technology adoption must demonstrate clear environmental benefits, operational feasibility, and integration potential with existing manufacturing processes. Applications require detailed technology specifications, implementation timelines, environmental impact assessments, and cost-benefit analyses showing both environmental improvements and economic viability.

Verification processes include technical assessment of proposed technologies, evaluation of supplier credentials and technology performance records, and ongoing monitoring of implementation progress to ensure successful deployment and achievement of promised environmental performance improvements.

3.10.3 International Green Certification Support

3.10.3.1 Premium Certification Incentive Structure

For international certifications such as LEED, ISO 14001, and LWG, a subsidy of 75% percent per unit, subject to a maximum of one crore rupees, will be provided.

3.10.3.2 Certification Implementation and Maintenance

Ongoing support encompasses annual compliance monitoring, assistance with certification maintenance and renewal processes, and continuous improvement planning to ensure that certified units maintain their environmental performance leadership and market positioning advantages.

3.10.4 Alternative Leather Production Incentive

3.10.4.1 Enhanced Capital Subsidy for Innovation

Allied leather units producing alternative leather including plant-based, bio-manufactured, and lab-originated materials will be eligible for additional capital subsidy equivalent to five 5% of Eligible Capital Investment, subject to a maximum of 15 (fifteen) crore rupees per unit, disbursed in seven equal annual installments.

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3.10.4.2 Alternative Material Categories and Requirements

Eligible alternative leather production includes plant-based materials derived from agricultural waste or dedicated crops, bio-manufactured leather produced through fermentation or cellular agriculture processes, and lab-originated materials developed through advanced biotechnology applications. Units must demonstrate genuine innovation in material development rather than simple processing of existing alternative materials.

Applications require comprehensive documentation of production processes, quality specifications meeting leather industry standards, market viability assessments, and environmental impact comparisons demonstrating superior sustainability performance compared to traditional leather production methods.

3.11 Overall Ceiling and Restrictions (Clause 5.4.12 Pg 13)

3.11.1 Maximum Incentive Limitation

a) Total Incentive Cap: The cumulative incentives provided under this policy shall not exceed **100% of Eligible Capital Investment** per unit across all incentive categories.

b) Ceiling Calculation Method:

Total Incentives = Land Subsidy + Capital Subsidy + Stamp Duty Exemption + Training Incentive + Power Subsidy + R&D Support + Transport Subsidy + Export Incentives + Sustainability Incentives + Other Benefits: **Total Incentives ≤ 100% of ECI**

3.11.2 Dovetailing Provisions and Restrictions

a) Permitted Dovetailing:

- **Government of India Schemes:** Units may avail benefits under various GoI policies/schemes in addition to state incentives
- **Central Sector Schemes:** PLI schemes, technology upgrade schemes, export promotion schemes
- **UP Export Policy:** Benefits under prevailing export policy of Uttar Pradesh Government

b) Prohibited Dovetailing:

- **Other UP State Policies:** No dovetailing with any other industrial policy of Government of UP
- **Similar Incentives:** Cannot claim similar incentives under multiple state schemes
- **Double Benefits:** Cannot claim same benefit under both state and similar state schemes

4. Admissible Incentives (For Industrial Parks)

4.1 Scope

This Standard Operating Procedure (SOP) provides a detailed mechanism for ensuring transparent, secure, and systematic financial transactions related to land allotment, infrastructure development, and project funding in Industrial Parks promoted under the Footwear, Leather & Non-Leather Sector Development Policy 2025.

- Applies exclusively to Private Industrial Parks developed on a minimum of 25 acres or more of private land.
- Applicable to parks having at least 5 industrial units operational or committed.
- Governs the handling of all financial transactions relevant to land allotment, capital investment, and incentive disbursements.
- Promotes equitable land allocation by ensuring no single industrial unit is allocated more than 80% of the park's land.

4.2 Requisites

- The Detailed Project Report (DPR) for the project, along with plan/layout certification from the concerned authority, must include the following key elements:
 - A certification letter from the concerned authority related to the application.
 - Detailed project description explaining the project plan comprehensively.
 - Information beyond the basic project points, including specifics linked to the Industrial Park such as:

○ Details about land related to the park and associated services. ○ Information regarding whether the land is free from any loans or encumbrances. ○ Layout plans of the park. ○ Details related to the relevant development authority, municipal body, or local body. ○ Information on the master plan or city plan land use related to the park land. ○ Details of land plots with price demand and sector-wise, streetwise availability. ○ The connectivity and availability of power lines ○ Other necessary infrastructure details
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- The DPR should also appropriately link and include other related details as required.
- Within **30 working days** of the investor's application and receipt of the Detailed Project Report (DPR), the **Evaluation Committee formed under Recommending Authority** assisted by its Policy implementation Unit (PIU) Cell will scrutinise the proposed project.

- The Evaluation committee will subsequently provide its recommendation after proper evaluation of factors such as site connectivity, availability of power, facilities required for setting up the park, and other related points.
- At the government level, the **High-Level Empowered Committee** (sanctioning authority) will provide the final approval and issue a **Letter of Comfort (LoC)** to the approved projects.
- After obtaining the **Letter of Comfort**, the private investor shall provide:
 - The Letter of Comfort, along with the **original land documents**, to the concerned authority to avail the incentives.
 - The private industrial land shall be **mortgaged in favour of the Government** till commencement of commercial operations. This mortgage ensures government security against incentives released prior to full project operationalization.
- The land registered mortgage will be prepared on stamp duty of Rs. 10,000/-. The original mortgage documents shall be deposited by the appointed authority with the Nodal agency for safe custody until release.
- All proposals for Private Industrial Parks under this Policy shall be processed **exclusively by the Department of MSME and Export promotion Department, Government of Uttar Pradesh**, as the designated nodal department.

4.3 Milestone Matrix and Incentive Disbursement Plan (Clause 5.2.1, Pg 7)

Incentive Component	Description	Disbursement	Milestone Criteria /Assessment Basis
Capital Subsidy Total	25% of eligible permanent capital investment (max ₹45 Cr for 25-100 acres, ₹80 Cr for 100+ acres parks)	100%	- 90% paid in 4 equal annual instalments during construction phase - Remaining 10% after operation begins
During Construction – 4 Annual Instalments	Each instalment = 25% of 90% subsidy i.e. 22.5% of total subsidy.	22.5% of total subsidy	Milestone-wise assessment for each 25% share should include below criteria (see details as per section 4.4)
Post-Operation Incentive	Remaining 10% subsidy released after commercial production starts		Assessed – For parks: with 5 units: date of production commencement by Eligible industrial units having cumulative investment of 50 Crore and above. For parks: >5 units: 25% plots allotted & operational.

4.4 Milestone Criteria for Incentive Disbursement

<u>Milestone</u>	<u>Milestone Description</u>	<u>Assessment Criteria</u>
- 90% paid in 4 equal annual instalments during construction phase		
Installment 1 (25% of 90%)	Completion of minimum 25% of total park infrastructure	- At least 25% Construction completion for the proposed components in DPR. - Submission of photographic & certified progress reports from Dy Commissioner of Industries of concerned district.
Installment 2 (25% of 90%)	Completion of 50% of total park infrastructure	- At least 50% Construction completion for the proposed components in DPR. - Consent/Interest for allotment of 25% of Plots to Industrial Units. - Submission of photographic & certified progress reports from Dy Commissioner of Industries of concerned district.
Installment 3 (25% of 90%)	Completion of 75% of infrastructure, utility connections & facilities	- At least 75% Construction completion for the proposed components in DPR. - Consent/Interest for allotment of 50% of Plots to Industrial Units. - Submission of photographic & certified progress reports from Dy Commissioner of Industries of concerned district.
Installment 4 (25% of 90%)	Near completion (100%) of all development works and operational readiness	- 100% Construction completion for the proposed components in DPR. - Consent/Interest for allotment of 75% of Plots to Industrial Units. - Submission of photographic & certified progress reports from Dy Commissioner of Industries of concerned district.
- Remaining 10% after commercial operation of Industrial Park.		
Installment 5 (10% of total subsidy)	100% completion of all development works and in commercial operation.	- 100% Construction completion for the proposed components in DPR. - At least 25% of the total saleable industrial plots/sheds in the park are allotted to industrial units and such units have commenced commercial production

4.5 Post Operation Matrix

Post-Operation (Remaining 10%) Incentive Release Milestone

- **For parks with exactly 5 units:**
Release remaining incentive when the Eligible industrial units commences commercial production as certified by local/nodal authority.

- **For parks with more than 5 units:**

Release incentivization based on

- Commercial production commencement of Industrial Units by at least 25% of total saleable plots/sheds
- Must reflect verified allotment and operational status (e.g., production certificates, tax registrations, electricity usage reports).

5. General Terms & Conditions

5.1 Eligibility Maintenance Requirements

Beneficiary units must maintain continuous compliance with all eligibility criteria throughout the benefit period including operational status of manufacturing facilities, maintenance of committed investment levels, sustenance of employment generation targets, adherence to environmental and safety standards, and fulfillment of any specific conditions attached to benefit approval.

Failure to maintain eligibility may result in benefit suspension, modification, or recovery depending on the nature and extent of non-compliance and the unit's efforts to address identified deficiencies through corrective action plans and implementation measures.

5.2 Documentation and Record Keeping

All beneficiary units must maintain comprehensive records of project implementation, operational performance, financial transactions, employment details, environmental compliance, and any other information relevant to policy compliance verification and monitoring requirements.

Records must remain accessible for inspection by authorized officials throughout the benefit period and for five additional years following benefit completion to facilitate audit, evaluation, and policy assessment activities.

5.3 Verification and Monitoring Rights

The State Government and its designated agencies possess rights to conduct inspections, verify claims, examine records, and assess compliance with policy conditions at any time during the benefit period. Beneficiaries must provide reasonable cooperation and access to facilitate these monitoring and verification activities.

Obstruction of monitoring activities or refusal to provide required information may result in benefit suspension and potential recovery proceedings depending on the circumstances and the significance of the information or access being withheld.

5.4 Recovery and Enforcement Mechanisms

Benefits provided under false information, non-compliance with conditions, or violation of policy terms are subject to recovery with interest at 12 % compound per annum from the date of disbursement. Recovery proceedings follow established legal procedures with appropriate due process protections for affected parties.

Enforcement actions are graduated based on the severity of violations and may include warnings, conditional benefit continuation, partial recovery, complete recovery, and blacklisting from future scheme participation depending on the nature and extent of non-compliance.

5.5 Policy Amendment Authority

The State Government reserves the right to modify, amend, or clarify policy provisions based on implementation experience, changing economic conditions, or evolving sector development requirements. Amendments follow appropriate consultation processes with stakeholders and provide reasonable transition periods for affected beneficiaries.

5.6 Interpretation and Dispute Resolution

Policy interpretation disputes are resolved through established administrative channels with final authority resting with designated senior officials in the State Government. Interpretation guidelines are developed and published to ensure consistency in application across different cases and implementing agencies. Legal disputes beyond administrative resolution mechanisms follow applicable state legal procedures.

5.7 Special Provision: Extension & Relaxation by HLEC

The Nodal Agency, with the prior approval of the High-Level Empowered Committee (HLEC), may grant relaxations in respect of construction timelines, incentive disbursement schedules, or other compliance requirements under the Policy, in cases where unforeseen circumstances, force majeure events, or factors beyond the reasonable control of the investor materially affect project execution. Such relaxations shall be considered on a case-to-case basis, duly recorded with justification, and without diluting the overall objectives of the Policy.

Annexures

Components of Application Form

UP Footwear, Leather and Non-Leather Sector Development Policy 2025

Sl	Head	Details	Supporting Documents
Part A: Project Details			
1	Unique Id No.		From Nivesh Mitra Registration Form DPR in prescribed format, with relevant documents
2	Name of proposed unit		DPR in prescribed format
3	Type of project	☐ Footwear Manufacturing ☐ Leather Product Manufacturing ☐ Non-Leather Product Manufacturing ☐ Footwear & Leather Machinery Manufacturing ☐ Allied Footwear & Leather Unit	DPR in prescribed format, with relevant documents viz 1) Certificate of Incorporation 2) Copy of Memorandum of Association 3) Copy of Articles of Association 4) Directors- PAN Card Copy

Sl	Head	Details	Supporting Documents
		☐ Cluster ☐ Product Development Center ☐ R&D Center	or Aadhar Card Copy 5) Copy of Board Resolution 6) Self-Declaration Form
4	Category of Project	Stand-alone Unit/ Mega Anchor Unit/ Cluster/ Allied Unit/ Machinery Manufacturing Unit	
5	Brief Project details		DPR in prescribed format
6A	Location of project	a. Address b. Area of Land (Hectares) c. District & Region	DPR in prescribed format
6B	Industrial Development Authority	UPSIDA/NOIDA/Greater Noida/YEIDA/GIDA/Other (specify)	DPR in prescribed format
7	Constitution of unit	a) Company/Partnership Firm/LLP/Society/Trust/Proprietary Concern b) Financial status and background	Copy of Certificate of Incorporation, MoA & AoA, Copy of Board Resolution and Copy of Audited Balance sheet of last year (if available)
8	Details of Promoters/Directors	a) Constitution of unit b) Financial Status of the Promoters c) Experience in footwear/leather industry d) Other business interests	DPR in prescribed format
9	GSTIN of unit		Copy of GSTIN
10	IEC Code (if available)		
11	Nature of business of the proposed unit (Industrial Categorization as per ID&R Act/NIC)	NIC Code: _____ Description: _____	If applicable
12	Registration or License for setting up Eligible Project		Enclose acknowledgement of IEM (Industrial Entrepreneur memorandum) / IL (Industrial License)
13 a	Proposed Investment (INR Cr)	Total Project Cost: ₹ _____ Cr	DPR in prescribed format, along with, (C.A certified Investment Break up) along with (CA certified Means of Finance) and (Self- Declaration Form)
Part B : Investment Details			
Sl	Component	Amount (INR Cr)	Percentage
13 b	Land Cost		
13 c	Building Cost		
13 d	Other Construction		
13 e	Plant & Machinery		
13 f	Infrastructure Facilities		
Total	Project Investment		100%
14	Category of the project (Tick mark)	☐ Stand-alone Footwear & Leather Product Manufacturing Unit (₹50-150 Cr)	DPR in prescribed and (C.A certified Investment Break up)

Sl	Head	Details	Supporting Documents
		☐ Footwear & Leather Machinery Manufacturing Unit (₹50-150 Cr) ☐ Mega Anchor Unit (Above ₹150 Cr) ☐ Cluster (Min ₹200 Cr collective) ☐ Allied Footwear & Leather Unit (Min ₹150 Cr)	
Part C: Promoter/Director Information			
Name	Designation	Contact details (Address/Mobile/Email)	PAN & DIN Number
Part D: Project Implementation Details			
Sl no	Head	Details	Supporting Documents
15	Estimated Employment	Direct Employment: _____ Indirect Employment: _____ Total: _____	DPR in prescribed format
16	Proposed date of Investment completion		DPR in prescribed format
17	Proposed date of commencement of commercial production		DPR in prescribed format
Part E: Production Details			
Year	Product name	Installed capacity per annum	Estimated production per annum (DPR)
Part-F: Authorization Details:			
Sl.	Head	Details	Supporting documents
18	Details of authorized signatory	a. Name: ; b. Designation: ; c. Contact details: Email: ; Phone no: Address: ; d. PAN No:	Copy of Board Resolution
Part-G: Previous Incentives:			
Sl	Name	Details	
19a	Have you already applied/availed any incentive under any state policy for the same project	☐ Yes ☐ No	
19 b	If yes, please provide details	Name of the Scheme: _____ Name of the Incentive: _____ Incentive availed (INR): _____	
Part-H: Land Subsidy Specific Details:			
Sl.	Head	Details	Supporting documents
20 A	Land requirement details	a) Total land required (in hectares): b) Purpose wise land utilization: - Manufacturing area: _____ hectares - Storage area: _____ hectares - Administrative area: _____ hectares - Green belt/open space: _____ hectares - Other facilities: _____ hectares	DPR with detailed layout plan and land utilization chart
20 B	Choice of Incentive Route (Select Only One)	☐ Land Cost Subsidy Route (I choose to avail land cost subsidy and will NOT	Mandatory: Self-declaration with undertaking on stamp paper

Sl	Head	Details	Supporting Documents
		include land cost in Eligible Capital Investment calculation) ☐ Capital Investment Route (I choose to include land cost in Eligible Capital Investment calculation and will NOT avail land cost subsidy)	
Project Category Specific details			
A. For Stand alone units			
Sl .	Details	Information	
21 A	Primary product category	☐ Leather Footwear ☐ Non-Leather Footwear ☐ Leather Accessories ☐ Leather Garments ☐ Non-Leather Products ☐ Machinery & Equipment	
21 B	Target market	☐ Domestic ☐ Export ☐ Both	
21 C	Technology source	☐ Indigenous ☐ Imported ☐ Joint collaboration	
. For Mega Anchor Units			
Sl .	Details	Information	
22 A	Anchor unit role	☐ Manufacturing ☐ Assembly ☐ Both ☐ Hub for cluster	
22 B	Supplier network plan	Number of planned suppliers: _____	
C. For Cluster Projects			
Sl.	Details	Information	
23 A	Cluster composition	Total participating units: _____ Anchor units: _____ Auxiliary units: _____	
23 B	Anchor unit details	Name: _____ Investment commitment: ₹ _____ Cr	
D. For Allied Units			
Sl.	Details	Information	
24 A	Product specialization	☐ Components ☐ Raw materials ☐ Chemicals ☐ Machinery ☐ Services ☐ Others: _____	
24 B	Main customer details	Name of footwear/leather manufacturer: _____	

Declaration and Undertaking:

I/We hereby declare and undertake that:

1. The information provided in this application is true, complete and correct to the best of my/our knowledge and belief.
2. **I/We choose the LAND COST SUBSIDY ROUTE** and undertake that we will NOT claim land cost in the Eligible Capital Investment calculation for any other incentive under this policy.
3. I/We understand that if land cost subsidy is availed, the land cost cannot be included in ECI calculation for capital subsidy determination.
4. I/We have not applied for land subsidy under any other state government policy for this project.
5. I/We undertake to comply with all terms and conditions of the Footwear, Leather and Non-Leather Sector Development Policy 2025.
6. I/We undertake to commence commercial production within the stipulated timeline and achieve minimum performance parameters as specified in the policy.
7. I/We authorize the state government and its agencies to verify the information provided and conduct inspections as required.

8. I/We understand that any false information or non-compliance may result in cancellation of benefits and recovery with interest as per policy provisions.

9. **Place:** _____ **Date:** _____

10. **Signature of Authorized Signatory with Seal Name:** _____

Designation: _____ **Company Seal**

Documents to be attached:

1. Certificate of Incorporation
2. Memorandum and Articles of Association
3. Board Resolution authorizing the signatory
4. PAN cards of all Directors/Partners
5. Audited Balance Sheets of last 3 years (if applicable)
6. GSTIN Certificate
7. IEC Certificate (if available)
8. IEM/IL acknowledgement
9. Detailed Project Report (DPR)
10. CA certified investment break-up
11. CA certified means of finance
12. Self-declaration form
13. Layout plan with land utilization details
14. Any other relevant documents

Format – 1 : FORMAT FOR DPR (Suggestive)

1. Executive Summary

2. The Project

- 2.1 Details of Project & Product
- 2.2 Capacity & Production
- 2.3 The Company- (Including Details of Group Companies & Financial Performance during last 3 years)
- 2.4 Promoters' Background
- 2.5 Detailed Break up of Cost of Project
 - 2.5.1 Land Cost
 - 2.5.2 Stamp Duty & Registration Fees paid
 - 2.5.3 Building Cost
 - 2.5.4 Other Construction Cost
 - 2.5.5 Plant & Machinery
 - 2.5.6 Cost of Developing Infrastructure facilities
 - 2.5.7 Any other (Cost)
 - 2.5.8 Total-Cost of Project
- 2.6 Break up of Costs incurred in acquiring Sick units & its assets
 - 2.6.1 Land Cost
 - 2.6.2 Stamp Duty & Registration Fees paid
 - 2.6.3 Building Cost
 - 2.6.4 Other Construction Cost
 - 2.6.5 Plant & Machinery

- 2.6.6 Cost of Developing Infrastructure facilities
- 2.6.7 Any other (Cost)
- 2.6.8 Total-Cost of Project
- 2.7 Details of In-House R&D Facility (if any)**
 - 2.7.1 Title, Location (Inside/ Outside premises)
 - 2.7.2 Purpose, Objective, Expected outcome
 - 2.7.3 Details of the research work including benefits to manufacturing sector/ industry, social impact,
 - 2.7.4 Capital Cost for the research work – Land, Building, Plant & Machinery, Equipment, Tools, Technology acquired & other Fixed Assets
 - 2.7.5 Collaborations/ Expertise acquired for the research
 - 2.7.6 Status of registration with the Department of Scientific and Industrial Research, Government of India (DSIR)
- 2.8 Present Status of the Project
- 3. Means of financing**
 - 3.1 Equity: - Promoters' Contribution & Source/Internal Accruals/Details of Fund Arrangement from External Sources etc.
 - 3.2 Debt Contribution Source & Cost of Debt
- 4. Land Details & Logistics**
 - 4.1 Nature of Land
 - 4.2 Requirement of Land Area
 - 4.3 Ownership of the Land
 - 4.4 Present Status of Land
 - 4.5 Location of Land
- 5. Details of Proposed Building- Section wise Layout, Measurement, Type of Construction etc.**
- 6. Details of Plant & Machinery & MFA**
 - 6.1 Technology Used
 - 6.2 Possible Source of Equipment's/Machine Suppliers
 - 6.3 Cost & Quantity
 - 6.4 Specification & Supplier
 - 6.5 Erection & Commissioning Arrangement
 - 6.6 Pollution/Wastage- Controlling Measures
 - 6.7 Machines to be installed for adhering to pollution norms
- 7. Procurement Strategy of Raw Material & Other inputs**
 - 7.1 Raw Material Availability
 - 7.2 Sources of Procurement
 - 7.3 Process of Procurement
 - 7.4 Costing
- 8. Narration of Manufacturing Process**
 - 8.1 Process Flow Diagram
 - 8.2 Machine Layout Plan
 - 8.3 Process Flow Table
- 9. Infrastructure Requirement &Source**
 - 9.1 Power
 - 9.2 Water & Sewerage
 - 9.3 Others
- 10. Manpower Requirement- Breakup**

- 10.1 Direct Manpower Employment Requirement (Skilled, Semiskilled, Unskilled etc.)
- 10.2 Indirect Employment Generation Possibilities
- 11. Market**
 - 11.1 Sector Background - Market Scenario , Major Players, Demand Supply Gap & Opportunities, Marketing Strategy, Network
 - 11.2 Approach
- 12. SWOT Analysis**
- 13. Financial Analysis**
 - 13.1 Cost Estimates
 - 13.2 Working Capital Requirement
 - 13.3 Revenue Projections
 - 13.4 Fund Flow Statement
 - 13.5 Financial Ratios
 - 13.6 Break Even
 - 13.7 Term loan
 - 13.8 Internal Rate of Return
 - 13.9 Techno-Commercial Viability Assessment
 - 13.10 Project Implementation Key Dates (from first investment to last investment)
 - 13.11 Total Fixed Capital
 - 13.12 Gross Block & Net Worth of the Company

Annexure 1 : Common Incentive Application Form for Industrial Undertaking

Section A: Essential Project Details

Sr. No.	Field	Input Type/Options	Supporting Documents Required
1	Name of Applicant / Unit	Textbox	Certificate of Incorporation / Partnership Deed / Trust Deed
2	Applicant PAN Number	Textbox	Copy of PAN
3	Contact Details	Email, Mobile Number, Full Postal Address	
4	Name of Proposed Footwear Unit	Textbox	
5	Brief Project Description	Multi-line Text Area	

Sr. No.	Field	Input Type/Options	Supporting Documents Required
6	Project Location	Dropdown – District, Region Text Box – Full Address	Certificate from District Industries Office
7	Constitution of Unit	Dropdown: Company / Partnership / Trust / Society / Others	Copy of MoA / AoA / Partnership Deed / Trust Deed
8	Registration Number of Unit	Textbox	Copy of Registration Certificate
9	GSTIN Number	Textbox	Copy of GSTIN
10	IEC Code (if applicable)	Textbox	
11	Nature of Business	Dropdown/List: Footwear Manufacturing / Leather Product / Others	
12	Status of Industrial Undertaking	Radio Button: New / Expansion	DPR Documents
13	Proposed Date of Commercial Production	Date Picker	
14	Proposed Project Cost (INR Cr.)	Numeric Input	Chartered Accountant (CA) Certified Investment Breakup
15	Promoter/Director Details	Name, Designation, Contact, PAN, DIN	CODV of PAN & DIN certificates
16	Beneficiary Bank Details	Account Name, Bank Name, Account Number, IFSC Code	Copy of Bank Passbook

Section B: Incentive Details (Expandable Sections)

1. Land Subsidy

- **Unit Type:** (Select one or multiple)
 - Standalone Footwear / Leather Unit
 - Footwear & Leather Machinery Unit
 - Auxiliary Footwear & Leather Unit
 - Mega Anchor Unit

- Cluster Unit
 - **Land Details:**
 - Land Allotting Agency (Dropdown): Govt Agency / Authority / Promoted Cluster
 - Land Allocated Area (sq meters): _____
 - Land Allotment Price (excluding Stamp Duty & Registration Fees): ₹ _____
 - Date of Land Allotment: _____
 - Upload Land Allotment Letter
 - **Previous Subsidy Received:**
 - Have you previously availed land subsidy for this land? (Yes/No)
 - If Yes: Amount availed ₹ _____
 - Date of previous subsidy availed: _____
 - **Declaration:**
 - Confirmation to exclude land cost from capital investment (Yes/No)
 - Upload supporting land ownership/allocation documents
-

2. Capital Subsidy

- **Unit Category:** (Select one)
 - Standalone Footwear / Leather Unit
 - Footwear & Leather Machinery Unit
 - Auxiliary Footwear & Leather Unit
 - Mega Anchor Unit
 - Cluster Unit
 - **Capital Expenditure Details:**
 - Eligible Capital Investment (ECI): ₹ _____
 - Breakup of Investment (attach CA certified breakup):
 - Land Cost: ₹ _____
 - Building Cost: ₹ _____
 - Plant & Machinery: ₹ _____
 - Other Fixed Assets: ₹ _____
 - Investment Commencement Date: _____
 - Planned Investment Completion Date: _____
 - **Subsidy Calculation:**
 - Requested Subsidy Amount (based on % of ECI): ₹ _____
 - Annual Subsidy Limit (if applicable): ₹ _____
 - **Supporting Documents:**
 - CA Certified Investment Breakup (upload)
 - Chartered Engineer Certified Fixed Asset List (upload)
 - Project DPR (upload)
-

3. Stamp Duty Subsidy

- **Stamp Duty Details:**
 - Total Stamp Duty Paid: ₹ _____
 - Date of Payment: _____
 - Upload Stamp Duty Payment Receipt
- **Bank Guarantee:**
 - Consent to deposit Bank Guarantee equal to Stamp Duty amount (Yes/No)
 - Upload Bank Guarantee Document
- **Claim Specific Property Details:**

- Property/Land details for which Stamp Duty subsidy is claimed: _____
-

4. Employment Generation Incentive

- **Employment Details:**
 - Estimated Number of New Employees: _____
 - Employee Categories (Skilled / Semi-skilled / Unskilled): _____
 - Expected Annual EPF Employer Contribution: ₹ _____
 - EPF Registration Number: _____
 - **Subsidy Requested:**
 - Total Subsidy Amount (up to ₹50 Crores over 5 years): ₹ _____
 - **Supporting Documents:**
 - EPF Registration Certificate (upload)
 - Employment Commitment Letter (upload)
-

5. Training Subsidy

- **Training Program Details:**
 - Type of Training: Dropdown – On-the-job / Skill Development / Others
 - Number of Trainees Planned: _____
 - Training Duration (months): _____
 - Total Training Cost: ₹ _____
 - Subsidy Requested: ₹ _____
 - **Training Partner Details:**
 - Name and Address of Training Institution: _____
 - Upload Collaboration Letter / MOU
 - **Supporting Documents:**
 - Training Plan (upload)
 - Trainee Allocation Details (upload)
-

6. Electricity Tariff Subsidy

- **Usage Details:**
 - Estimated Monthly/Annual Electricity Consumption (units): _____
 - Commercial Production Start Date: _____
 - **Claim Information:**
 - Rate per Unit for Subsidy ₹2.00 (fixed)
 - Max Annual Subsidy per Unit ₹60 Lakhs
 - Total Subsidy Claimed: ₹ _____
 - **Supporting Documents:**
 - Electricity Bills (postproduction) (upload)
-

7. Transport and Logistics Subsidy

- **Machinery Transfer Details:**
 - Origin Country/State: _____
 - Total Transport Cost: ₹ _____
 - Subsidy Claimed (75% of Transport Cost, Max ₹10 Crores): ₹ _____
- **Supporting Documents:**
 - Machinery Purchase Invoice (upload)

- Transport Bills (upload)
- Customs/Import Documents (if applicable) (upload)

8. R&D Support & Centre of Excellence

- **I.P.R Incentives:**
 - Patent/Copyright/Trademark/GI Registration Cost: ₹ _____
 - Subsidy Claimed (70% of Cost, Max ₹1 Cr per Unit): ₹ _____
 - Upload Patent Registration Receipts
 - **Design Lab / Footwear Prototyping Center:**
 - Proposed Cost: ₹ _____
 - Subsidy Claimed (50%, Max ₹1 Cr): ₹ _____
 - Upload Project Proposal
 - **Centre of Excellence (CoE):**
 - Project Cost: ₹ _____
 - Subsidy Request (50%, Max ₹10 Cr per Project; Max 1 per district): ₹ _____
 - District Location: _____
 - Upload Project Documents
-

9. Sustainability Incentives

Incentive	Expense Stated (₹)	Subsidy %	Max Subsidy Allowed	Subsidy Claimed (₹)	Supporting Documents
Carbon Credit, Energy Audit & RECs	₹ _____	50%	₹50 Lakhs	₹ _____	Audit Reports, Invoice
Green Technology Adoption	₹ _____	50%	₹1 Crore	₹ _____	Certificates, Invoice
International Certifications (LEED, ISO 14001 etc.)	₹ _____	75%	₹1 Crore	₹ _____	Certification Docs
Alternative Leather Units Capital Subsidy (5% of ECI)	₹ _____	5%	₹15 Crores (7 Annual Installments)	₹ _____	CA Certified Investment Details

Section C: Declaration & Certification

I/we hereby declare that the information provided herein and in accompanying documents is true, complete, and correct. No facts have been concealed or misrepresented.

I/we certify that no benefits under the same project have been claimed under any other Government of Uttar Pradesh or Government of India scheme.

I/we agree to repay any excess benefits disbursed in error.

Signature of Applicant: _____

Name & Designation: _____

Date: _____

Notes:

- Please upload all required supporting documents for each section.
 - Chartered Accountant certification is mandatory for all declared financials/investments.
 - Form sections for incentives will be dynamically expanded based on applicant's choices.
-

Annexure 2 : Common Incentive Application Form – For Industrial Parks

Section A: Essential Project Details

Sr. No.	Field	Input Type/Options	Supporting Documents Required
1	Name of Applicant / Unit	Textbox	Certificate of Incorporation / Partnership Deed / Trust Deed
2	Applicant PAN Number	Textbox	Copy of PAN
3	Contact Details	Email, Mobile Number, Full Postal Address	
4	Name of Proposed Footwear Unit	Textbox	
5	Brief Project Description	Multi-line Text Area	
6	Project Location	Dropdown – District, Region Text Box – Full Address	Certificate from District Industries Office

Sr. No.	Field	Input Type/Options	Supporting Documents Required
7	Constitution of Unit	Dropdown: Company / Partnership / Trust / Society / Others	Copy of MoA / AoA / Partnership Deed / Trust Deed
8	Registration Number of Unit	Textbox	Copy of Registration Certificate
9	GSTIN Number	Textbox	Copy of GSTIN
10	IEC Code (if applicable)	Textbox	
11	Nature of Business	Dropdown/List: Footwear Manufacturing / Leather Product / Others	
12	Status of Industrial Undertaking	Radio Button: New / Expansion	DPR Documents
13	Proposed Date of Commercial Production	Date Picker	
14	Proposed Project Cost (INR Cr.)	Numeric Input	Chartered Accountant (CA) Certified Investment Breakup
15	Promoter/Director Details	Name, Designation, Contact, PAN, DIN	CODV of PAN & DIN certificates
16	Beneficiary Bank Details	Account Name, Bank Name, Account Number, IFSC Code	Copy of Bank Passbook

Section B: Incentive Details (Expandable Sections)

Capital Subsidy for Industrial Park Development

- **Land Area Covered:**
 - 25–100 Acres (Maximum subsidy up to ₹45 Crores)
 - 100 Acres or more (Maximum subsidy up to ₹80 Crores)
- **Eligible Capital Investment (ECI) for Subsidy (INR ₹):**

<u>Eligible Infrastructure Item</u>	<u>Proposed Cost (₹)</u>	<u>Supporting Document (Upload)</u>
-------------------------------------	--------------------------	-------------------------------------

Internal Roads	₹ _____	Detailed estimate, contractor invoices
Street Lighting	₹ _____	Equipment/invoice details
Drainage, Water Supply, Sewerage Systems	₹ _____	Engineering estimates, bills
CETP (Common Effluent Treatment Plant) / STP	₹ _____	Project proposal, invoices
Electricity & Gas Network	₹ _____	Utility connection agreements, invoices
Communication Network	₹ _____	Contracts, invoices
Fire Station & Disaster Management Facilities	₹ _____	Site plans, Govt approvals
Truck Parking and General Facilities	₹ _____	Workshop, Testing Lab, R&D Center, Hostel expenses, etc.
Cluster-Based Commercial Facilities	₹ _____	Project reports, invoices

- Total Eligible Capital Investment (Sum of above items): ₹ _____
- **Subsidy Calculation:**
 - Subsidy (25% of Eligible Capital Investment, subject to ceiling): ₹ _____
 - Maximum Subsidy Allowed based on Land Area: ₹ _____
 - Requested Subsidy Amount: ₹ _____
- **Investment Timeline:**
 - Investment Commencement Date: _____
 - Planned Investment Completion Date: _____
- **Supporting Documents:**
 - Chartered Accountant Certified Investment Breakup (upload)
 - Detailed DPR / Project Report (upload)
 - Engineering / Technical Cost Estimates (upload)
 - Approvals from concerned Authorities (upload)

Stamp Duty Exemption

- Declaration of Stamp Duty Paid or Payable by Developer:
 - Total Stamp Duty Amount on Land Registration: ₹ _____
 - Date of Payment (or expected payment): _____
- 100% Stamp Duty Exemption Declaration
- Supporting Documents:
 - Land Registration Documents (upload)
 - Stamp Duty Payment Receipts (upload, if already paid)
 - Developer's Consent for exemption (upload)

Section C: Declaration & Certification

I/we hereby declare that the information provided herein, and the accompanying documents are true, complete, and correct to the best of my knowledge. No material fact has been concealed or misstated.

I/we certify that benefits under this application have not been applied for or received for the same project under any other Government of Uttar Pradesh or Government of India scheme.

I/we agree to refund any excess benefits disbursed in error.

Signature of Applicant: _____

Name & Designation: _____

Date: _____

Notes:

- Please attach all relevant supporting documents for each section.
- Chartered Accountant certification is mandatory for all declared financials.
- The form sections for incentives may be expanded or collapsed based on selections.

Format/Template for Detailed Project Report (DPR) : Industrial Parks

1. Administrative Details

- Applicant/Developer Name & Address
- District Utility & Code
- Certification Letter from Concerned District Authority
- Relevant Development Authority / Municipal Body Approvals
- Environment & Statutory Clearances

2. Project Description

- | |
|--|
| <ul style="list-style-type: none">• Objective & Scope of the Industrial Park• Project Timeline (Construction & Operation Phases)• Total Land Area (with ownership proof)• Land Free of Encumbrances Certification |
|--|

3. Land Information

- | |
|---|
| <ul style="list-style-type: none">• Detailed Site Layout Drawing (Show roads, utilities, plots, green spaces)• Infrastructure Components (Water, Power, Drainage, Communication, etc.) |
|---|

4. Infrastructure Development Plan

- | |
|---|
| <ul style="list-style-type: none">• Internal Roads & Streetlights• Water Supply & Rainwater Harvesting Systems• Sewerage & Effluent Treatment Plant (ETP/STP)• Power, Gas & Communication Networks• Fire Safety & Disaster Management Systems• Common Facilities (Warehouses, Testing & R&D Labs, Skill Development Centres, Offices, Bank, Hotel, etc.) |
|---|

5. Investment & Financial Projections

- | |
|---|
| <ul style="list-style-type: none">• Capital Investment Details (specifying eligible and ineligible items) |
|---|

• Phased Investment Schedule aligned with Milestones • Use & Utilization of Capital Subsidies & Incentives • Employment Generation Estimates
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6. **Supporting Documents**

• Land Title Deeds • Copies of Clearances & Approvals • Layout and Engineering Drawings • Financial Statements and Project Cost Break-up

Progress Report Form for Industrial Park Incentive

<u>1. Application Details</u>
Application Number:
Application Date:
Authorized District Facilitation Centre / District Utility Name and Code:
Name of Industrial Park:
Name and Address of Developer:

<u>2. Park and Land Details</u>
Total Developed Area:
Private Land Area (in acres):
Number of Industrial Units Allotted in the Park:
Maximum Land Allocation to Any One Unit:
Attach Proof of Land Ownership

<u>3. Capital Investment Details</u>
Estimated Total Eligible Permanent Capital Investment:
Capital Invested till Date:
Amount Received under Capital Subsidy:

4. Progress / Milestone Report

Construction Progress (in percentage):

Facilities Provided (such as internal roads, water supply, electricity, communication networks, etc.):

Environmental and Safety Certificates:

Other Progress Details:

5. Commercial Production Details

Number of Units that have Commenced Commercial Production:

Date of Commencement of Commercial Production (by the First Unit):

Attach Certificate (issued by local authority):

6. Loan, Grant, and Fund Utilization Certificate

Grant Amount Received:

Attach Expense Details for Verification

Attach Utilization Certificates (UC) for Previous Instalments

7. Declarations & Verification

I, the undersigned, hereby confirm that the above information is true and complete and that the provisions of the policy have been complied with.

Applicant's Signature & Designation:

Date:

Annexure 3 : List of Districts – Region wise

पूर्वांचल	बुन्देलखण्ड	पश्चिमांचल
फैजाबाद मण्डल 1. फैजाबाद 2. अम्बेडकरनगर 3. बराबंकी 4. सुल्तानपुर 5. अमेठी गोरखपुर मण्डल 6. गोरखपुर 7. देवरिया 8. महाराजगंज 9. कुशीनगर इलाहाबाद मण्डल 10. इलाहाबाद 11. कौषाम्बी 12. फतेहपुर 13. प्रतापगढ़ वाराणसी मण्डल 14. वाराणसी 15. चन्दौली 16. जौनपुर 17. गाजीपुर मिर्जापुर मण्डल 18. मिर्जापुर 19. सन्तरविदासनगर (भदोही) 20. सोनभद्र आजमगढ़ मण्डल 21. आजमगढ़ 22. बलिया 23. मऊ देवीपाटन मण्डल 24. गोण्डा 25. बहराइच 26. बलरामपुर 27. श्रावस्ती बस्ती मण्डल 28. बस्ती 29. सन्तकबीरनगर 30. सिद्धार्थनगर	झांसी मण्डल 1. झांसी 2. जालौन 3. ललितपुर चित्रकूट 4. बांदा 5. चित्रकूट 6. हमीरपुर 7. महोबा मध्योंचल कानपुर मण्डल 1. कानपुर नगर 2. कानपुर देहात (रमाबाईनगर) 3. इटावा 4. औरैया 5. फर्रुखाबाद 6. कन्नौज लखनऊ मण्डल 7. लखनऊ 8. हरदोई 9. लखीमपुर खीरी 10. रायबरेली 11. सीतापुर 12. उन्नाव	आगरा मण्डल 1. आगरा 2. फिरोजाबाद 3. मैनपुरी 4. मथुरा अलीगढ़ मण्डल 5. अलीगढ़ 6. हाथरस 7. कासगंज 8. एटा मुरादाबाद मण्डल 9. मुरादाबाद 10. बिजनौर 11. सम्मल 12. रामपुर 13. अमरोहा मेरठ मण्डल 14. मेरठ 14. बुलन्दशहर 16. हापुड 17. बागपत 18. गौतमबुद्ध नगर 19. गाजियाबाद सहारनपुर मण्डल 20. मुज़फ्फरनगर 21. शामली 22. सहारनपुर बरेली मण्डल 23. बरेली 24. बदायूँ 25. पीलीभीत 26. षाहजहाँपुर

Annexure 4: Authorization Letter to IDA/Govt Agency (Upfront land subsidy)

[On the Letterhead of Nodal Agency]

No.: []

Date: []

To,

The Chief Executive Officer

[Name of Industrial Development Authority]

[Address]

Subject: Authorization for Grant of Land Cost Subsidy under *Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy 2025*

Sir/Madam,

In reference to the approval granted by the **High-Level Empowered Committee (HLEC)** in its meeting held on [Date] regarding the incentive application of **M/s [Company Name]**, the Nodal Agency i.e Directorate of Industries / Invest UP hereby authorizes the concerned Industrial Development Authority to allot land at subsidized cost under the provisions of the *Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy 2025* as per the following details:

Project Details

1. **Name of the Applicant Unit / Developer:** [●]
2. **Constitution of Entity:** [Company / LLP / Partnership / Proprietorship / Society / Trust]
3. **Project Category:** [Stand-alone / Machinery Manufacturing / Mega Anchor / Cluster]
4. **Location (District/Region):** [●]
5. **Industrial Authority Jurisdiction:** [UPSIDA / NOIDA / YEIDA / Greater NOIDA / GIDA / BIDA / UPEIDA / Other]
6. **Project Investment (₹ crore):** [●]
7. **Land Requirement (in acres):** [●]
8. **Applicable Subsidy Rate:** [● % as per policy provisions]
9. **Attached copy of LoC/approval from HLEC.**

Instructions for Industrial Development Authority

- Allot land to the applicant unit at the net allotment rate, after adjusting the subsidy amount sanctioned.
- Ensure compliance with all land allotment terms and conditions, including mortgage/security requirements as per policy.
- Forward a copy of the allotment letter and subsidy adjustment details to the Nodal Agency for record and reimbursement.

- In case of non-compliance or cancellation, the Authority shall initiate recovery proceedings in line with rules of Policy.
-

Issued with the approval of the High-Level Empowered Committee

For **[Nodal Agency Name]**

Authorized Signatory

[Name & Designation]

Seal/Stamp

Copy to:

1. Principal Secretary/Additional Chief Secretary, MSME & Export Promotion Dept., GoUP.
2. Director, Industries & Enterprise Promotion, GoUP.
3. Invest UP – CEO.
4. Concerned Applicant Unit – M/s [●].
5. Guard File.

Annexure 5 : Format for Performance Compliance Report (PCR)

(For Projects availing Land Cost Subsidy under Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy 2025)

1. Cover Information

- Project Name and Unique ID (as per Nivesh Mitra/dedicated portal).
 - Name of Applicant Entity (Company/LLP/Partnership/Proprietorship).
 - Industrial Development Authority jurisdiction.
 - Policy Category (Stand-alone / Machinery / Mega Anchor / Cluster).
 - Location details: Plot No., Sector, District, Region.
-

2. Investment Compliance

- **Committed Investment** as per LoC (₹ crore).
 - **Actual Eligible Capital Investment (ECI)** incurred till date (₹ crore).
 - CA-certified breakup of expenditure under admissible heads:
 - Land
 - Building & Other Construction
 - Plant & Machinery
 - Infrastructure & Utilities
 - Copies of invoices, payment proofs, and CA certification.
-

3. Production Compliance

- **Date of Commencement of Commercial Production** (as certified by Dy. Commissioner Industries / empanelled CA).
 - Copy of first GST Invoice raised (trial production invoices not admissible).
 - Installed vs. Operational Capacity (%).
 - Nature of products manufactured (leather/non-leather/ancillary).
-

4. Employment Compliance

- Committed employment (direct jobs) as per DPR/LoC.
 - Actual employment generated (employee count on payroll).
 - EPF details, Certification from Labour Department or self-certified with EPF challans.
-

5. Statutory & Regulatory Compliance

- Environmental Clearance / Consent to Operate from Pollution Control Board.
 - Factory License & Safety Clearances.
 - Fire & Building Safety Certificate.
 - Any other statutory approvals required for the unit's operation.
-

6. Declaration & Certification

A self-declaration signed by Authorized Signatory stating that:

- The unit has commenced commercial operations as per policy.
- All information provided is true and correct.
- The unit undertakes to maintain continuous compliance for the duration of incentives.

Certification to be countersigned by:

- Chartered Accountant (investment details).
 - Chartered Engineer (plant/machinery & capacity utilization).
-

7. Annexures

- CA Certificate (Investment Verification).
- CE Certificate (Machinery/Capacity).
- Copy of GST invoice & Commercial Production Certificate.
- EPF returns.
- Statutory compliance certificates.
- Photographic evidence of operational unit.