

Odisha Tourism

Paryatan Bhawan, Lewis Road

Bhubaneswar-751014

Fax No. +91 674 2430887

E-mail: info@odishatourism.gov.in



ଓଡ଼ିଶା ସରକାର

ପର୍ଯ୍ୟଟନ ବିଭାଗ

**Government of Odisha
Tourism Department**



ODISHA
THINK INDIA, THINK ODISHA

ଓଡ଼ିଶା ପର୍ଯ୍ୟଟନ

ପର୍ଯ୍ୟଟନ ଭବନ, ଲୁଇସ ରୋଡ୍,

ଭୁବନେଶ୍ୱର-୭୫୧୦୧୪

No. 8371 / TSM,

Bhubaneswar,

Dated 03-06-26

TCT-RC-MISC-0008-2022

NOTIFICATION

Sub: Operational Guidelines for Disbursement of Capital Investment Subsidy under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026

The Government has notified the Odisha Tourism (Amendment) Policy, 2026 vide Tourism Department Resolution No. 2154-TCT-RC-MISC-0008-2022, dated. 19th January, 2026. In order to operationalise the Policy, Government has been pleased to issue the following Operational Guidelines for Disbursement of Capital Investment Subsidy in view of the Odisha Tourism (Amendment) Policy, 2026.

ORDER

Ordered that the Notification be published in the Extraordinary issue of the Odisha Gazette for general information and copies thereof be forwarded to all Departments of Government / Principal A.G. (Audit) / Principal A.G. (A & E), Odisha, Bhubaneswar.

By Order of the Governor

(BALWANT SINGH, IAS)

Commissioner-cum-Secretary to Government

Memo No 8372 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to PS to Hon'ble Deputy Chief Minister, Odisha, Women & Child Development / Mission Shakti / Tourism Department for kind information of Hon'ble Deputy Chief Minister, Odisha.

Joint Secretary to Govt.

Memo No 8373 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the PS to the Chief Secretary, Odisha /PS to DC-cum-ACS/PS to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary, Odisha/DC-cum-ACS/Principal Secretary to Govt. Finance Deptt. respectively.

Joint Secretary to Govt.

Memo No 8374 /TSM, Bhubaneswar

Dt. 03-06-26

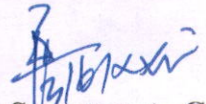
Copy forwarded to the PS to Commissioner-cum-Secretary, Tourism / Sr. PPS to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of Commissioner-cum-Secretary Tourism/Director Tourism / Additional Secretaries, Tourism.

Joint Secretary to Govt.

Memo No 8375 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the MD, IDCO / MD, IPICOL / MD, OTDC Ltd. for kind information & necessary action.

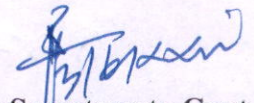


Joint Secretary to Govt.

Memo No 8376 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the All District Collectors / DD (T)s/ all ADTs/TDOs/ TDO (I/C)s for information & necessary action.

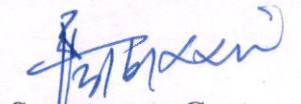


Joint Secretary to Govt.

Memo No 8377 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the Chairman/President, HRAO/TAAO/OTOA/IATO for information & necessary action.

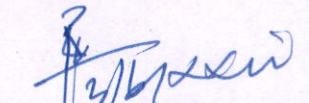


Joint Secretary to Govt.

Memo No 8378 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to Heads of Portal Group, IT Centre, Lok Seva Bhavan / Computer Cell of Tourism Department for information & necessary action. They are requested to upload the Notification in website of Tourism Department for general information.

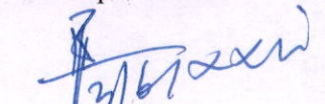


Joint Secretary to Govt.

Memo No 8379 /TSM, Bhubaneswar

Dt. 03-06-26

Copy forwarded to the Gazette Cell, Lok Seva Bhawan, C/o- Commerce & Transport Department (Commerce), Bhubaneswar with a request to publish this notification in the next issue of the Odisha Extraordinary Gazette and supply 100 (Hundred) copies of the same to this Department for record.



Joint Secretary to Govt.

**OPERATIONAL GUIDELINES FOR
DISBURSEMENT OF CAPITAL INVESTMENT SUBSIDY UNDER ODISHA TOURISM
POLICY, 2022/ ODISHA TOURISM (AMENDMENT) POLICY, 2026**

(See Para 15.1.2 of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026)

1. Short Title:

Operational guidelines for disbursement of Capital Investment Subsidy under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

2. Extent:

It shall extend to the whole of the State of Odisha and other notified locations / Cities outside Odisha.

3. Commencement:

It shall come into force from the date of Notification of Odisha Tourism (Amendment) Policy, 2026.

4. Terms and Expressions:

- a) Investment means Building, Plant & Machinery, other fixed assets and Electrical installations as per book value as specified in Clause 14.8 of the Odisha Tourism Policy, 2022 & Odisha Tourism (Amendment) Policy, 2026. In-eligible investment for the purpose of availing Capital Investment Subsidy is specified in Clause 14.9 of Odisha Tourism Policy, 2022.
- b) Terms and expressions used in this operational guideline, but not specifically defined/ explained here, shall have the same meaning as in Odisha Tourism Policy, 2022 & Odisha Tourism (Amendment) Policy, 2026.

5. Applicability:

These Operational Guidelines will be followed for projects under the provisions of Odisha Tourism Policy-2022 and Odisha Tourism (Amendment) Policy, 2026, whichever is applicable.

6. Eligibility:

Tourism units satisfying definition and falling under –

- a) A New Tourism Unit under Odisha Tourism Policy, 2022 & Odisha Tourism (Amendment) Policy, 2026.
- b) Expansion of an existing Tourism Unit as specified in Odisha Tourism Policy, 2022 & Odisha Tourism (Amendment) Policy, 2026.
- c) **Under Odisha Tourism Policy, 2022:** The existing tourism properties to be developed on PPP mode shall also be eligible for fiscal incentives provided, the private partner fulfill the minimum development plan prescribed in the Lease-cum-Development Agreement and the property is further augmented through investment in fixed capital or capacity by at least 50% of the existing capacity + prescribed minimum development plan
- d) **Under Odisha Tourism (Amendment) Policy, 2026:** The existing tourism properties proposed to be developed under the Public-Private Partnership (PPP) mode shall also be eligible in totality for fiscal incentives, provided that the private partner fulfils the minimum development plan prescribed in the Lease-cum-Development Agreement and the property is otherwise eligible under Odisha Tourism (Amendment) Policy, 2026.
- e) Any investor availing incentives under Odisha Tourism Policy, 2022 & Odisha Tourism (Amendment) Policy, 2026 shall not be eligible to avail incentives under any other policy, including the Industrial Policy Resolution (IPR), and vice versa.

- f) The applicable incentives shall not be sanctioned or disbursed if the tourism unit is found to be closed or has gone out of commercial operation. In such cases, the sanction and disbursement of incentives may be deferred and shall be released only upon satisfactory resumption of commercial operation.
- g) In case of any ambiguity, dispute or interpretation relating to eligibility, applicability, sanction, disbursement or continuation of incentives under this policy, the matter may be placed before the Special Single Window Clearance Committee (SSWCC) for decision.

7. Determination of date of Commercial Operation:

The date of Commercial Operation for availing of this incentive (CIS) shall be determined by DoT based on joint inspection report of the committee constituted under Clause 12 (e) of the Odisha Tourism Policy, 2022 in the prescribed format mentioned in Annexure- A 2.2. Joint inspection will be conducted after submission of application for CIS. The Commercial Operation Date verification report will also be applicable for availing other incentives.

- a) **For Odisha Tourism Policy, 2022:** The term "set up" mentioned in Clause- 12 (c) of the Odisha Tourism Policy, 2022 means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority or Development Authority. The applicant applying for incentives shall submit either of the two documents as a proof of date of set up.
- b) **For Odisha Tourism (Amendment) Policy, 2026:** The term "set up" mentioned in Clause- 12 (c) of the Odisha Tourism (Amendment) Policy, 2026 means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority or Development Authority OR the date on which the first capital investment is made on the project. The applicant applying for incentives has to submit either of the three documents as a proof for date of set up.

8. Time frame for filing application:

Eligible Tourism unit shall file its claim in the prescribed Application Form complete in all respects within 180 days from the date of starting commercial operation. Acceptability of Application received after the due date / incomplete in any respect shall be decided by Tourism Department. The tourism units, whose commercial operation has started before the date of notification of the Tourism Policy, 2022 shall not be eligible in getting any incentives including CIS under this policy.

- a) In addition to this, the tourism units, whose commercial operation has started before the date of notification of the Odisha Tourism (Amendment) Policy, 2026 i.e., 19th January 2026, shall not be eligible in getting any incentives including CIS under the Odisha Tourism (Amendment) Policy, 2026.
- b) **Special Single Window Clearance Committee (SSWCC)** – Special Single Window Clearance Committee shall be the competent authority to sanction subsidy claims of eligible Tourism Units.
- c) The SSWCC shall go into merits of each case to decide whether the tourism unit qualifies for grant of the subsidy under the framework of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026 and will determine the quantum of subsidy admissible to the Tourism unit.
- d) The SSWCC shall discharge all other functions as may be necessary and subservient to the sanction and disbursement of subsidy under this scheme and shall regulate / monitor the implementation of this scheme.

9. Meetings of the Committee:

The SSWCC may meet monthly or as per requirement.

10. Procedure:

- a) Tourism units satisfying the eligibility as mentioned in Odisha Tourism Policy 2022/ Odisha Tourism (Amendment) Policy, 2026 shall file application online/ offline in the prescribed form appended to this operational guideline at Annexure-A-1 along with copies of all relevant documents as mentioned in the Checklist at Annexure-A-2 and undertaking prescribed at Annexure A-2.1 as per the following category.

New Tourism Unit / Expansion Tourism unit shall file hard copy of the application to Director Tourism Odisha / Investment Facilitation Cell.

Copies of the documents as indicated in the checklist shall be self- certified by Proprietor / Managing Partner / Managing Director / Authorized Signatory etc.

- b) On receipt of the CIS application, the acknowledgement as prescribed at Annexure- A (3) shall be dispatched to the applicant / applicant unit duly signed by Director, Tourism / Authorized Officer of Tourism Department within 7 days. The Director Tourism Odisha may authorize any of his officers for the purpose.
- c) All the documents submitted by the units shall be verified with the original by the Investors Facilitation Section (IFS) of Department of Tourism. The IFS shall seek required documents if incomplete application is found. If the applicant fails to furnish the related documents within one month, the application may be rejected under clause 8 of this operational guideline except in cases where more time is allowed by DoT.
- d) The TDO or any other Authorized Officer of DoT along with valuer appointed by DoT shall visit and assess the total investment as per format at Annexure-A (4) and submit valuation report to DoT as per the agreement with the valuer which will be examined by department level valuation committee.
- e) The Investment Facilitation Section (IFS) shall do the preliminary scrutiny of the applications, prepare a scrutiny sheet with a detail note on fulfillment of eligibility criteria, time limit, Tourism Policy applicability, eligible amount of subsidy vis-à-vis Capital Investment in the Project, decrease/ increase in recommended CIS amount with justification, working status, specific suggestion, if any, for consideration of the Facilitation Cell. The Investment Facilitation Cell will finally scrutinize the project proposal and send a detailed recommendation to SSWCC for considered decision. A model agenda Note prescribed at Annexure-A-5 may be referred to for the purpose.

11. Assessment of Capital Investment:

Investment means investment in buildings, plant & machinery, and electrical installation etc. as mentioned in the Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026. Department of Tourism shall examine and assess the valuation report submitted by the promoter by a Government approved valuer or agency approved by Department of Tourism, Government of Odisha.

11.1. Building constructed

- a) For valuation of building constructed over the acquired land, the year of construction, the type of construction and the specification of the building, and the valuation certified by Chartered Civil Engineer for different type of construction will be taken into consideration.
- b) The valuation of civil construction like building, stores, office, overhead tank, compound wall, gate, barbed wire fencing, well and civil works for the purpose of pollution control, energy conservation, installation of non-conventional energy equipment, power generation, transformer, gas plant, water treatment plant, rain water harvesting & charging etc. shall be submitted by the applicant as per the pro-forma prescribed at

Annexure-B (1) prepared by Chartered Civil Engineer along with valuation certificate. If the land is leasehold through a registered deed for a period of more than 30 years, the value of building constructed over the said land to the extent of industrial use will be considered for assessment for the purpose of CIS.

11.2. Plant & Machinery-

- a) The value of plant & machinery as erected at Tourism Unit site shall be considered including the cost of productive equipment. Amount spent towards insurance premiums and tax for procurement of such assets will also be considered. In case of imported machinery, import duty, shipping charges, custom clearance charges, GST paid, thereon will also be taken into consideration.
- b) The investment made on the following items will be considered for assessment, namely;
 - (i) Generator set not less than 5 K.W., transformer and Captive power plant (certified by DISCOMs / Electrical Inspector (T&D))
 - (ii) Gas producing plant
 - (iii) Water and wastewater treatment plant
 - (iv) Pollution Control equipment (certified by State Pollution Control Board, Odisha)
 - (v) Energy conservation equipment (certified by GRIDCO / DISCOMs / Electrical Inspector (T&D / approved consultant)
 - (vi) Non-conventional Energy equipment
 - (vii) Fire Fighting equipment / sensors for safety measures

The detailed valuation of plant & machinery and balancing equipment, electrification & installation etc. shall be made in the proforma prescribed at Annexure-B (2).

11.3. Electrification & Installation:

- a) The cost involved in electrification, wiring, installation of cables, bus bar, electrical panels (not mounted on individual machines), circuit breakers etc. which are necessarily to be used for providing electrical power for use will be taken into account.
- b) The cost involved in installation & erection of plant & machinery and balancing equipment etc. will be taken into account for assessment.

11.4. Furniture Fixtures – The detail of valuation of the Furniture Fixture shall be done on the basis of actual invoice duly supported by detail of payments & certificate of the registered valuer.

11.5. The valuation of fixed assets shall be supported with a certificate that the assets acquired by the Tourism unit are new, the cost has been duly paid for, the assets are required in process of operation and are found to be in use / working in the premises of Tourism unit.

11.6. Valuation of second-hand Plant & machinery, furniture fixtures, balancing equipment and all other fixed assets will not be entertained.

12. Sanction, Confirmation and Ratification:

- a) Considering the merit of each case, the SSWCC shall recommend for sanction of Capital Investment subsidy in favor of the Tourism unit.
- b) After recommend for sanction of Capital Investment Subsidy by SSWCC, the Director, Tourism will communicate the details of sanction in the format prescribed at Annexure-C-(1) to the concerned Tourism unit within 7 days of issue of the Proceedings.

- c) The Tourism unit on receipt of sanction letter shall be required to execute Agreement with Director Tourism Odisha as per Annexure –C (2).
- d) In case of rejection by the SSWCC, the same will be communicated by Director Tourism Odisha to the concerned Tourism Unit in the format prescribed at Annexure-C-(3).

13. Disbursement of Capital Investment Subsidy:

- a) After execution of agreement with DoT, the eligible amount of Capital investment s ubsidy will be sanctioned by Department of Tourism.
- b) Department of Tourism shall disburse the subsidy on Capital investment to Tourism Unit through the Financing Agency from which the unit has availed term loan/ financial assistance. In case of self-financed units, the subsidy amount can be disbursed directly to the unit/ project proponent.
- c) Disbursement will be made on availability of funds through budgetary provision as per the modality to be decided, if necessary, by the Department of Tourism.

14. Maintenance of Records:

The receipt / forwarding / sanction / rejection / disbursement of subsidy on Capital Investment shall be monitored both electronically & manually at Department of Tourism Odisha level.

15. Recovery of Subsidy on Capital Investment:

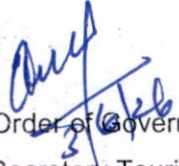
In the following events or circumstances subsidy on Capital Investment received by a Tourism unit shall be recoverable from it under the provision of OPDR Act as arrears of land revenue, unless refunded within a period of one month from the date of an order issued to this effect by the Director Tourism Odisha.

- a) Where a Tourism unit in the opinion of the SSWCC has availed of the Subsidy on Capital Investment by misrepresentation, fraud or by furnishing false & misleading information or by suppressing facts/ materials or disbursed in excess of the amount actually admissible for whatsoever reason.
- b) Where the subsidy on Capital investment amount becomes recoverable in terms of the stipulation contained in the Agreement- Annexure – C (2) or the beneficiary units violate any other condition of the Rules & Guidelines and Agreement.
- c) The unit shall remain in commercial operation continuously for a minimum of 5 years from the date on which benefits have been availed. In cases where the operation has been discontinued due to any reason within the period of 5 years mentioned above, the unit shall be required to refund the incentives along with interest @ 2% per month or any other penal interest prescribed by the DoT.
- d) In case where the original project proponent wishes to lease, sell, or transfer the property within 5 years from the date of availing CIS, the project proponent has to obtain permission from DoT.
- e) In the event that the tourism unit is leased, sold, or transferred to another owner within 5 years from the date on which benefits have been availed, the new owner shall be liable to refund the recoverable amount (if applicable), including applicable interest, in accordance with the provisions above.

16. Miscellaneous:

- a) Application for Condonation of implementation delay shall be dealt separately. The Authorized Officer of Tourism Deptt. shall forward the request made by the entrepreneur for condonation of delay with justification to the Director Tourism Odisha who shall examine and recommend to Tourism Department as applicable for placement of the same in the SSWCC for consideration

- b) The Investment Facilitation Cell (IFC) of Tourism Department may inspect the Tourism unit individually / jointly if required.
 - c) Administration of CIS in the contingencies like shifting of Tourism unit within the State, during the period of this incentive shall be governed as per the terms & conditions stipulated in the agreement.
 - d) The Tourism Unit shall furnish its audited financial statements and other periodical statements of each financial year to the Tourism Department during the period of incentives.
 - e) Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the Director Tourism Odisha by the unit.
17. Where any doubt arises regarding implementation of these rules, the same shall be referred to Government of Odisha in the Tourism Department whose decision shall be final and binding on all the parties.


By Order of Governor

Commissioner cum Secretary Tourism

**APPLICATION FOR SANCTION AND DISBURSEMENT OF CAPITAL INVESTMENT SUBSIDY
UNDER TOURISM POLICY 2022 AND ODISHA TOURISM (AMENDMENT) POLICY, 2026**

(Strike out whichever is not applicable)

From

M/s. _____

At/PO _____

Dist. _____

(Location of the Tourism Unit)

To

The Director Tourism Govt. of Odisha

Bhubaneswar - 751014

Sub: Application for sanction and disbursement of Capital Investment Subsidy (CIS) under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026.

Sir,

In accordance with the provisions laid down in Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 and its rules & guidelines, the application for sanction and disbursement of subsidy on Capital Investment is submitted with following particulars.

1	Category (New Tourism Unit/ Expansion Tourism Unit)	:										
2	Type of Project	:										
3	Address of Registered office	:										
4	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)	:										
5	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory	:										
6	PRC No.	:										
7	Items / activity with	:	<table border="1"> <thead> <tr> <th>Item</th> <th>Quantity</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> </tr> </tbody> </table>	Item	Quantity	Value	(i)			(ii)		
Item	Quantity	Value										
(i)												
(ii)												
8	Employment created	:										
9	Name of the Financer	:										

10	Amount of loan sanctioned with	:	
11	Date of starting commercial operation	:	
12	In case of Hotel project the start categorization certificate of the appropriate authority.	:	

13 Details of fixed capital investment of the unit (Head-wise)

Sl.	Items	As per scheme approved by Financial Institution / Tourism Department.	Actual expenditure incurred	Document submitted in support of the claim
a	Land			
b	Building			
c	Plant & Machinery			
d	Balancing equipment			
e	Electrification & Installation			
f	Loading, unloading, transportation, duties, tax, Inc etc.			
	Total			
14	Means of Finance (in Rs.)	Internal Resources -		
		OSFC / Commercial Banks		
		Other Financing Institutions		
15.	In case of Financing by A/c No. of the unit OSFC / Commercial Banks/ Other Financing Institutions Please provide loan account number and details (Cancelled cheque) of bank etc.			

16.	In case of Self-financing/ loan repayment completion Please provide account number registered institution/ project proponent and details of bank etc.			
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I, Mr./Ms. _____ Son/ Daughter/ Wife of _____ at present _____
(designation) of M/s _____ (name of the Tourism unit) certify that the information furnished as
above is true and correct to the best of my knowledge and belief.

Date-

Signature of the Proprietor / Managing Partner/
Managing Director / Authorized Signatory in full and on behalf of
M/s _____

Place-

CHECK LIST

Copies of documents to be attached with the application shall be self-certified by Proprietor / Managing Partner/Managing Director / Authorized Signatory

(Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- I/ Entrepreneurs Memorandum-II, IEM/ Industrial License & Production Certificate.
2	Power of Attorney / Board Resolution/ Society Resolution, as applicable
3	Certificate of registration under Indian Partnership Act 1932/ Societies Registration Act-1860 / Certificate of incorporation (Memorandum of association & Article of Association) under Company Act-1956/2013
4	Undertaking on non-availment of subsidy earlier on this project
5	DPR / Project Profile
6	Brand tie up documents (if applicable)
7	Document in support of date of first investment in fixed capital i.e. investment in land development / building / plant & machinery and balancing equipment
8	Sanction order(s) of the Term Loan
9	Land document –Title Deed / Sale Deed
10	Copy of Registered Lease Deed in support of land / land & building / building where the lease period is for 30 years or more.
11	Approved plan for civil construction and occupancy certificate from the Competent Authority or Development Authority
12	Copies of bills, vouchers, etc. signed by the entrepreneur / Authorized person in support of Capital investment, Balancing equipment, Electrification & installation, Loading, unloading, transportation, duties, tax, Inc etc.
13	Consent to operate issued by State Pollution Control Board, Odisha other than Green Category.
14	Clearance of Fire Safety Officer
15	Certificate of Star Categorization of appropriate authority in case of Hotel Project
16	Civil Valuation in Annexure- B (1) along with Valuation Certificate
17	Application for Migration (If required)
18	Any other document, if required by DoT

UNDERTAKING

(Strike out whichever is not applicable)

From

M/s. _____

At/PO _____

Dist. _____

- (i) I / We hereby undertake that claim for reimbursement of Subsidy on Capital Investment for INR _____ (in words).
- (ii) I / We shall abide by the terms and conditions prescribed under the provisions of Tourism Policy Resolution, 2022 and its operational guidelines.
- (iii) I / We shall repay the Subsidy on Capital Investment or any part thereof with penal interest as decided by the authority:
 - a) If the information stated in the application and supporting documents is found to be false / incorrect / misleading or mis-represented, or if there has been suppression of facts / materials, or if the subsidy is found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
 - b) If the tourism unit goes out of commercial operation for a period exceeding six months at a time for any reason other than labour troubles, want of electric power, or reasons beyond the control of the entrepreneur / management during the period of incentives.
- (iv) This tourism unit has not applied for / availed Subsidy on Capital Investment in any manner under any other scheme of the State Government or the Central Government or any Financial Institution(s).

I / We shall furnish audited financial statements and other periodical statements of each financial year to the Director, Tourism, Odisha during the period of incentives.

Signature of the Proprietor / Managing Partner /
Managing Director / Authorised Signatory

M/s. _____

Date: _____

DETERMINATION OF COMMERCIAL OPERATION DATE

1	Name of the Project	
2	Address of Registered office	
3	Type of organization (Proprietorship / Partnership / Co-operative / Private Limited / Public Limited)	
4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory	
5	Sanction Reference of Single Window Clearance Authority	

6 Original Project Proposal

A	Hotel Project	Location	Star category	No. Rooms & facilities	Built-up area

B	Other Tourism Projects	Name of the Project	Location	Capacity, if any	Other detail

7. Final Project implemented

A	Hotel Project	Location	Star category	No. Rooms & facilities	Built-up area

B	Other Tourism Projects	Name of the Project	Location	Capacity, if any	Other detail
8	Employment created				

9	Name of the Financer	
10	Amount of loan applied for	
11	Amount of loan sanctioned with Date (copy of sanction order)	
12	Date of starting commercial operation as per joint inspection Prescribed in clause 12(e) of Tourism Policy, 2022	
13	List of documents to be submitted a) Occupancy Certificate/ Completion certificate of Local Competent Authority or Development Authority. b) GST certificate. c) Registration certificate under Shops & Establishment Act. d) Project completion certificate from the Bankers / Production Certificate. e) Fire Safety NOC. f) Documents such as Photographs / Bill /Voucher etc. in support of date of commercial operation. g) Any other	

Signature of Committee Members

Annexure- A(3)
(FOR OFFICE USE)

Department of Tourism
Govt. of Odisha

Letter No. _____ /

Date _____

Acknowledgement

(Strike out whichever is not applicable)

Received the application for CIS Claim under the provisions of Odisha Tourism Policy, 2022 / Odisha Tourism (Amendment) Policy, 2026 (strike out whichever is not applicable) and its operational guidelines along with documents mentioned below from M/s _____, At/PO _____, Dist. _____, on dt. _____ through post / person.

List of documents

- 1.
- 2.
- 3.

Signature of Director, Tourism /
Authorized officer

(TO BE DISPATCHED TO THE APPLICANT)

Department of Tourism

Govt. of Odisha

Letter No.----- / Date-----

Acknowledgement

(Strike out whichever is not applicable)

To

Mr./Ms. _____

M/s _____

Received the application for CIS Claim under the provisions of Odisha Tourism Policy, 2022 / Odisha Tourism (Amendment) Policy, 2026 (strike out whichever is not applicable) and its operational guidelines along with documents mentioned below from M/s _____, At/PO _____, Dist. _____, on dt. _____ through post / person.

List of documents

1.

2.

3.

Signature of Director, Tourism /
Authorized officer

ASSESSMENT OF VALUE OF INVESTMENT

1. The cost of the Project of M/s. _____ as given by the unit has been sanctioned a term loan of Rs. _____ from _____ (name of the financial institution).
2. While submitting application for Entrepreneurs Memorandum- I / Entrepreneurs memorandum – II/ IEM / Industrial License & Production Certificate, the unit has furnished scheme in support of the cost of the project as given below. (This relates to cases approved by concerned authority).
3. We have verified the investment made by the unit & the valuation of the assets acquired vis-à-vis the schematic provision is given below:

Item of Fixed Assets		As per original project proposal	Actual Exp. given by the promoter	Means / basis of assessment	Actual Exp. Assessed	Name & destination of Assessing Authority
a)	Building					
b)	Plant & Machinery					
c)	Balancing equipment					
d)	Electrification & Installation					
e)	Furniture Fixture					
Total						

1. Fixed Capital Investment has been made for the first time for setting up the unit forwarding the application made in Annexure- B (1).
2. 1st Fixed Capital Investment has been made on _____ by way of acquisition of _____ (mode of investment).
3. The unit is eligible to get Subsidy on Capital Investment ____% of fixed capital investment with a max. of Rs. ____ Cr for investment up to Rs. ____ Cr. as per clause 15.1 of Odisha Tourism Policy, 2022 or Odisha Tourism (Amendment) Policy, 2026 as per applicability.
4. Undertaking that it is a working unit.

Signature & Designation of Officer/
Signature of Govt. approved Valuer
forwarding the application with seal

FOOT NOTE:

a) In case, the cost of Fixed Assets acquired exceeds the schematic provisions, the reasons with justification for the excess investment should be explained while recommending the proposal.

N.B – Strike out whichever is not applicable.

MODEL AGENDA TO BE PLACED BEFORE SSWCC.

1	Name & Address of the Unit	:		
2	Location of the Unit	:		
3	Name of the District	:		
4	Name of the Proprietor / Mg. Partner /	:		
5	Date of receipt of application by Director : Tourism	:		
6	Date of issue of EM-I/ EM- II/ IEM with	:		
7	End Product (s)	:		
8	Capacity (No. of Room, Star categorization, other facilities etc.	:	Unit -	Value- Rs.
9	Financer (Self/OSFC/IPI/Bank)	:		
10	Term Loan (Rs. In Lakh)	:		
11	Date of 1 st Fixed Capital Investment	:		
12	Date of starting commercial operation	:		
13	Applicability of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026	:		

Item of Fixed Assets	As per original project proposal	Actual Exp. given by the promoter	Means / basis of assessment	Actual Exp. Assessed	Name designation & of Assessing Authority
Building					
Plant & Machinery					
Balancing equipment					
Electrification & Installation					
Furniture Fixture					
Total					

15	Rate of CIS	:	
16	Amount of CIS eligible	:	
17	Present working status	:	
18	Amount of Subsidy sanctioned earlier	:	
19	Amount of CIS recommended	:	

Brief Note on-

- In time submission of application
- Eligibility
- Date of 1st Fixed Capital Investment and mode of investment
- Applicability of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026
- Valuation of the fixed assets acquired vis-à-vis the schematic provision & justification, if there is variation
- Rate of CIS
- Eligible amount of CIS
- Present working status
- Loan A/c s etc.
- Recommendation / Suggestions, if any.

PROFORMA FOR VALUATION OF CIVIL CONSTRUCTIONS

1	Name & address of the Unit	:				
2	Name of the Proprietor / Managing	:				
3	Location of the Unit	:				
4	Land particulars over which civil construction made	:	Mouza			
			Khata No			
			Plot No			
			Total area			
			Area used			
5	Period of Construction	:	Year of Starting	Year of		
6	Date of Valuation	:				
7	Name & designation of Inspecting Officer(s)		1. -			
			2. -			
8	Name of the Proprietor / Managing Partner / Managing Director / Director / Authorized person / Representative of the unit present during valuation with his signature		Name-			
			Signature & date.			
9	Type of Construction					
Sl.	Items		Floor	Wall	Roof	Truss
			Concrete AS / chequered tile / others	(Brick or stone in cement, lime or tile mud mortar)	(RCC/ CI / AC)	(Steel /Wooden)
a	Building					
b	Office					

C	R & D Lab / Testing Lab		
D	Civil constructions for pollution control,		
E	Store		
F	Well (Bore well / Open well)		
G	Overhead Tank (RCC / Brick)		
H	Compound Wall / Gate / Barbed		
I	Wire Fencing		
10	Description of Building Constructed		
A	Items	Plinth (L x B)	Plinth area rate of complete building in Rs./sq. ft as per approved norms of OSFC
a	Factory		
b	Godown		
c	Office		
d	R & D Lab / Testing Lab		
e	Civil constructions for pollution control, energy conservation, installation of non- conventional energy equipment, power generation, transformer, gas plant, water treatment plant, rain water harvesting & charging etc.		
f	Store		
g	Well (Bore well / Open well)		
h	Overhead Tank (RCC / Brick)		
i	Compound Wall / Gate / Barbed		
j	Wire Fencing		
			Total
B	Type of Pillars (If this is a framed structure or open type building – indicate whether pillars are with RCC / Brick / Wood / Steel)		

Certified that the assets as valued above were verified during my / our inspection on date _____ and are actually needed for the Tourism Unit.

Signature of Chartered
Civil Engineer/
Govt. Approved Valuer with designation and seal
Date: _____

Date-

N.B:

1. For items not applicable, give 'X'.
2. In all cases insist for a Plan (approved plan if located in Urban area)
3. While making valuation of the civil construction, the period of construction should be indicated.

Annexure-B (2)

PROFORMA FOR VALUATION OF PLANT & MACHINERY AND BALANCING EQUIPMENT, ELECTRIFICATION & INSTALLATION, FURNITURE FIXTURE ETC.

Sl.	Name with detailed specifications	Name & address of the approved supplier	Date of Supply	Bill No. & Date	Cost	Duty / Tax/ Ins. etc.	Total cost of the assets (6 & 7)	Remarks
1	2	3	4	5	6	7	8	9
1								
2								
3								

Certified that the assets as above have been verified during my / our inspection on date _____ and are new. The Cost has been duly paid for and found to be working in the unit premises of the unit and actually required in process of operation.

Required certificate from competent authority against the fixed assets (see Clause-11.2 to 11.6) is appended to this statement.

Signature of Authorized Officer/

Govt. approved Valuer with designation and seal

Date: _____

Department of Tourism,
Government of Odisha

SANCTION LETTER

No. _____ / Date _____
(Strike out whichever is not applicable)

To

M/s.: _____

At: _____

PO: _____

Sub-Division: _____

Dist.: _____

(Location of the Tourism Unit / Registered Office Address)

Sub: Sanction of Subsidy on Capital Investment.

Ref: Your application for Capital Investment Subsidy dated _____.

Dear Sir,

We are pleased to inform you that the SSWCC in _____ meeting held _____ have sanctioned Subsidy Capital Investment of Rs. _____ (Rupees _____) only in favour of your unit @ of _____% of investment in Capital Investment under Odisha Tourism (Amendment) Policy, 2026.

1. The said sanction of subsidy is subject to the following conditions in addition to the conditions prescribed under the scheme.
2. From the evidence furnished by you from time to time for the purpose of sanction of Capital Investment Subsidy (CIS), the eligible capital investment for the unit has been estimated as under.
 - a) Buildings
 - b) Plant & Machinery
 - c) Balancing equipment
 - d) Electrification & Installation
 - e) Furniture Fixture

Total _____

Based on the above, the amount of ____% subsidy (CIS) to which you are entitled to has been determined as Rs. _____.

3. The above sanctioned amount can be disbursed in full subject to availability of funds as per clause 13 of the operational guidelines for CIS for your unit at _____.

A self attested copy of the sanction letter of any of the banks from whom loan has been obtained for financing the project should be furnished.

4. You shall have to furnish advance stamped receipt in triplicate for each instalment of disbursement on the following proforma on the letterhead of the unit:
"Received with thanks from _____ sum of Rs. _____ (Rupees _____) only by cheque/draft No. _____ dated _____ on account of _____ % Capital investment subsidy (CIS) as per the terms and conditions laid down in the agreement executed by us on _____."

5. You shall also have to execute an agreement, and the agreement shall be on stamp paper of Rs. _____, which shall be kept by us / Inspector General Registration.

6. The agreement should be executed by the proprietor, in the case of proprietary concern.

7. In case of partnership, agreement should be executed by all the partners; however, if any one of the partners holds a general power of attorney, he may execute the agreement on behalf of the remaining partners.

In that case, please furnish a self-certified copy of the partnership deed registered with Registrar of Firms under Indian Partnership Act, 1932 and the copy of general power of attorney for signing the agreement with DoT.

8. Erasures, if any, should be properly initiated. No blank should be left in the agreement, and all the blanks should be filled in with proper initials.

9. Along with the above agreement duly executed, you are requested to furnish a certified true copy of the resolution passed by the Board of Directors of your company for availing and utilizing the CIS sanctioned. (This is applicable in case of limited company.)

10. You shall also have to produce a Certificate on the working status of your unit from your financier duly countersigned by the concerned district level Tourism Officer.

Yours faithfully,

Director, Tourism

AGREEMENT

This INDENTURE made in this _____ day of _____, 20__ between a private / public limited company incorporated under Companies Act, 2013, a cooperative society registered under the Orissa Cooperative Society Act 1962 and having its registered office at _____.

OR

Carrying on business as a sole Proprietor / Partner / Director / Managing Director / Trustee / others in the firm with the name and style of M/s. _____ having its office at _____ hereinafter called the entrepreneur (which expression shall unless it be repugnant to the context or meaning thereof be deemed to include its successor or successors and assigns / the partners for the time being of the said firm and their assigns / his / their executors, administrators and assigns) of the first part,

And

Director of Tourism, Govt. of Odisha representing the Governor of Odisha, exercising the executive powers of the Government of the State of Odisha (hereinafter referred to as "the Governor" which expression shall unless it be repugnant to the context or meaning thereof be deemed to include his successor or successors and assigns) of second part, as:

- a) The Government of Odisha have framed a scheme as Subsidy on Capital Investment under the provisions of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 for the Tourism units with a view to promote growth of Tourism standing therein that Government of Odisha will grant a subsidy to the Project Proponent who set up new / expansion Tourism Unit in the districts of the State if the said parties satisfy the terms and conditions laid down under the Policy and its Rules & Guidelines which shall be deemed to be a part of this agreement.
 - b) The Government of Odisha (hereinafter referred to as the Government) has appointed the Director of Tourism to act as the Disbursing Agency of the said Investment Subsidy.
 - c) The Entrepreneurs have set up Tourism unit _____ on plot No. _____ at Khata No. _____ measurement of area _____ Mouza _____ District _____ standing in the name of _____ and have satisfied other conditions of the capital investment subsidy scheme and have, therefore, become entitled to the benefits under the said Subsidy on Capital Investment scheme.
 - d) The entrepreneurs by their application dated the _____ day of _____ 20__ applied to the Government for the grant of (Rupees _____ % Subsidy on Capital Investment amounting to Rs. _____) and whereas (Rupees _____).
 - i. Relying on the said application and subsequent representations made by the entrepreneurs, the Government have sanctioned ____% subsidy on Capital Investment of Rs. _____ and the Director Tourism has agreed to pay the same on behalf of the Government to the entrepreneur on their executing the necessary documents as hereinafter appearing and creating the fixed assets to the tune of Rs. _____.
 - ii. Now this INDENTURE witnesses and it is hereby agreed by and between the parties hereto as under:
1. In consideration of the Government agreeing to give to the entrepreneurs under the said scheme, in such instalments the Government in its sole discretion thinks fit, an aggregate amount of _____ and by way of the subsidy on Capital Investment to the entrepreneurs creating the fixed assets of Rs. _____ for the purpose of the said unit and the entrepreneurs do and each of them do hereby covenant with the Government as under:

2. The Director Tourism Odisha will be entitled in its sole discretion to make disbursement of the Subsidy on Capital Investment or of any part thereof either in one or more installments to the party on it complying with the terms & conditions of the Subsidy on Capital Investment and of this agreement.
3. In the event of the SSWCC ultimately deciding for any reasons whatsoever that the entrepreneurs are entitled to a lesser amount of subsidy the excess amount of the Subsidy on Capital Investment shall be repaid by the entrepreneurs to the Director Tourism Odisha along with interest thereon @ 2% per month or such other rate as the Government might decide from time to time from the date of payment of the said amount of Rs. _____ or any part thereof paid under this agreement till the repayment.
4. The entrepreneurs shall duly observe and perform the covenants and the conditions to be observed and performed by him / them under the said scheme.
5. The entrepreneurs shall not without prior approval of the SSWCC change the location of the whole or any part of the tourism unit or effect any substantial change in the said project within a period of 5 years from the commercial operation of the unit.
6. The entrepreneurs shall promptly furnish all the information asked for to the Director Tourism Government of Odisha and also furnish certified copies of its audited balance sheet and profit & loss account within a period of 6 months from the end of the year and also such other periodical statements in such form and by such dates as may be prescribed by the Government from time to time to the Director Tourism Govt. of Odisha.
7. The said sum of Rs. _____ or such part thereof as may have been till then paid by the Government to the entrepreneurs shall become forthwith repayable by the entrepreneurs to the Government in each and every of the following events namely:
 - a) If the entrepreneurs go out of commercial operation within 5 years from the date of start of operation.
 - b) (i) If the entrepreneur(s) change(s) the location of whole or any part of the tourism unit or effect any substantial construction or disposal of substantial part of their total fixed capital investment within a period of 5 years after going into commercial operation.
(ii) If any information furnished by the entrepreneur(s) in his / their application for the subsidy or otherwise particularly regarding location, capital investment and operation, capacity of the said unit prior to the sanctioning of the sum of Rs. _____ as the subsidy is found to be incorrect or false or misleading and there has been suppression of any material facts.
 - c) If a distress of execution shall be levied upon any property of the entrepreneurs or any part of the said unit or a receiver thereof is appointed.
 - d) If the entrepreneurs shall commit a breach of any one of the covenants or provisions herein contained and on his / their part to be observed and performed.
 - e) If the entrepreneurs close the said unit for a period exceeding 6 months at a time for reasons other than the labour troubles, want of electric power or raw material or shall cease to carry on business for any reason whatsoever within 5 years from the date of commercial operation.
 - f) If the entrepreneurs or any of them file a petition for being adjudicated as insolvent or are / is adjudicated as insolvent.
 - g) If any petition for winding up the entrepreneur's company is presented to any court or the entrepreneur's company passes any resolution for being wound up.
 - h) If the entrepreneurs fail or neglect to forthwith execute such further documents as may be required by the Government or to duly comply with any direction given to it by the Government. In each one of the aforesaid contingencies the entrepreneurs are to

repay the whole amount mentioned above with interest thereon @ 2% per month or such rate as the Government might decide from time to time from the date of disbursement of the subsidy till the repayment.

8. Whenever any sum due and payable by the entrepreneur under these presents shall be in arrears the same shall be deemed to be public demand and may without prejudice to any other right and the remedies of the Government be recovered from the entrepreneurs as a public demand under the Orissa Public Demand Recovery Act, 1962.
9. The entrepreneurs shall permit any person or persons authorized by the Government in that behalf at any time and from time to time during the usual time or business to inspect and examine any part of the said unit and shall render to him / them such assistance as may be required for the Government and furnish to such person or persons as aforesaid all such information relating to the said unit as may be required by such person or persons.
10. The entrepreneurs shall observe and perform all instructions and directions that may be issued from time to time by the Director Tourism Odisha in relation to utilization of the said sum of Rs. _____ and shall for 7 years hereinafter submit to the Government yearly periodical progress reports on the working of the said unit at the time and the form prescribed by Government or the Corporation.
11. The entrepreneurs shall:
 - a) Furnish further information asked for by the Government of Odisha or by the SSWCC or by the Director Tourism Odisha from time to time.
 - b) Furnish to the Director Tourism Odisha certified copies of the annual statement of accounts including the balance sheet and also periodical statements in such form and by such dates as may be prescribed by the Government or the Director Tourism Odisha from time to time.
 - c) Furnish true copies of documents as may be required by the Government or the Director Tourism Odisha.
12. In the event of any dispute or difference arising between the parties hereto in respect of or in relation to this agreement or any provision herein contained either during the subsistence of this agreement or thereafter the same shall be referred to the sole arbitration of a suitable person acceptable to the entrepreneurs as well as the Government and / or the Director Tourism Odisha or any other person nominated by Govt. and his decision thereof shall be final and binding on the parties. Such arbitration shall be under the provision of the Arbitration and Conciliation Act, 1996 and shall be held in Cuttack.
13. The entrepreneurs agree that in respect of any matters arising under this agreement, the courts at Cuttack will have exclusive jurisdiction and that the entrepreneurs submit to the same will not object that the courts at Cuttack have no jurisdiction for any reason whatsoever.
14. In the event of any action arising under any of the clauses herein above the entrepreneurs agree to pay to the Director Tourism Odisha the legal charges and such other costs as the Director Tourism Odisha may be required to incur in connection with the aforesaid action.
15. The entrepreneurs agree to bear and pay all the costs charged and the expenses incidental to the preparation and the execution of the agreement.
16. The unit shall remain in commercial operation continuously for a minimum of 5 years from the date on which benefits have been availed. In cases where the operation has been discontinued due to any reason within the period of 5 years mentioned above, the unit shall be required to refund the incentives along with interest @ of 2% per month or any other penal interest prescribed by the DoT.

IN WITNESS WHEREOF the parties have caused their respective common seals to be herein to affixed (or have hereunto set their respective hands & seals) the day and year first written above.

Signed, sealed and delivered by	Signed, sealed and delivered by
For and on behalf of Department of Tourism	Authorized Representative of M/s. _____

Witnesses:

1	
2	