

Odisha Tourism
Paryatan Bhawan, Lewis Road
Bhubaneswar-751014
Fax No.+91 674 2430887
E-mail: info@odishatourism.gov.in



ଓଡ଼ିଶା ପର୍ଯ୍ୟଟନ
ପର୍ଯ୍ୟଟନ ଭବନ, ଲୁଇସ ରୋଡ଼,
ଭୁବନେଶ୍ୱର-୭୫୧୦୧୪

ଓଡ଼ିଶା ସରକାର
ପର୍ଯ୍ୟଟନ ବିଭାଗ

**Government of Odisha
Tourism Department**

No. 8398 / TSM, Bhubaneswar, Dated 03-06-26
TCT-RC-MISC-0008-2022

NOTIFICATION

Sub: Operational Guidelines for Reimbursement of Environmental Protection Infrastructure Subsidy under Tourism Policy, 2022 and 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 Reimbursement of Environmental Protection Infrastructure 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 8399 /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 8400 /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 8401 /TSM, Bhubaneswar

Dt. 03-06-26

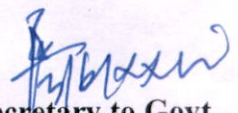
Copy forwarded to the PS to Commissioner-cum-Secretary, Tourism / Sr. PPS to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of Commissioner-cum-Secretary Tourism/Director Tourism / Additional Secretaries, Tourism.

Joint Secretary to Govt.

Memo No 8402 /TSM, Bhubaneswar

Dt. 03-06-26

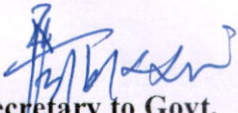
Copy forwarded to the MD, IDCO / MD, IPICOL / MD, OTDC Ltd. / Member Secretary, State Pollution Control Board, Odisha for kind information & necessary action.


Joint Secretary to Govt.

Memo No 8403 /TSM, Bhubaneswar

Dt. 03-06-26

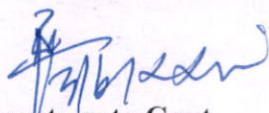
Copy forwarded to the All District Collectors / DD (T)s/ all ADTs/TDOs/ TDO (I/C)s for information & necessary action.


Joint Secretary to Govt.

Memo No 8404 /TSM, Bhubaneswar

Dt. 03-06-26

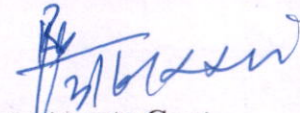
Copy forwarded to the Chairman/President, HRAO/TAAO/OTOA/IATO for information & necessary action.


Joint Secretary to Govt.

Memo No 8405 /TSM, Bhubaneswar

Dt. 03-06-26

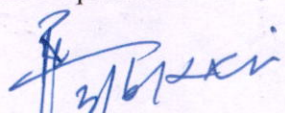
Copy forwarded to Heads of Portal Group, IT Centre, Lok Seva Bhavan / Computer Cell of Tourism Department for information & necessary action. They are requested to upload the Notification in website of Tourism Department for general information.


Joint Secretary to Govt.

Memo No 8406 /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

REIMBURSEMENT OF ENVIRONMENTAL PROTECTION INFRASTRUCTURE SUBSIDY UNDER TOURISM POLICY 2022 AND ODISHA TOURISM (AMENDMENT) POLICY, 2026

(Para 15.1.8 of ODISHA TOURISM POLICY 2022 AND ODISHA TOURISM
(AMENDMENT) POLICY, 2026)

1. SHORT TITLE:

Operational guidelines for reimbursement of Environmental Protection Infrastructure Subsidy (EPIS) on setting of effluent treatment plant/ sewerage treatment plant under provisions of Para- 15.1.8 of Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) Policy, 2026.

2. EXTENT:

It shall extend to the whole of the State of Odisha.

3. COMMENCEMENT:

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

4. TERMS AND EXPRESSIONS:

Terms and expressions used in this operational guideline, but not specifically defined here, shall have the same meaning as in Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) Policy, 2026.

5. POLICY PROVISIONS:

Para- 15.1.8 of Odisha Tourism Policy 2022 / Odisha Tourism (Amendment) Policy, 2026:

New tourism units shall be eligible for reimbursement of 20% of the capital cost of setting up effluent treatment plant/ sewerage treatment plant subject to a maximum of Rs.20 lakh. Such reimbursement shall be made only after commercial operation of the project.

6. ELIGIBILITY:

- a) A new Tourism unit as per Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026.
- b) Expansion of an existing Tourism Unit.
- c) The existing tourism properties to be developed on PPP mode shall also be eligible for fiscal incentives provided, the private partner fulfil the minimum development plan prescribed in the Lease-cum-Development Agreement and if the property is otherwise eligible under this policy.
- d) Any investor availing incentive under this policy shall not be eligible to avail any incentives under any such policy including IPR & vice versa. Again, if unit has availed CIS for the components, incentive under this guideline will not be considered.
- e) The applicable incentive shall not be sanctioned & disbursed if the tourism unit is found closed/ has gone out of commercial operation. In such a case, it may be deferred and will be released on satisfactory resumption of

commercial operation.

7. DETERMINATION OF DATE OF COMMERCIAL OPERATION:

The date of Commercial Operation for availing of this incentive shall be determined as per the Operational Guidelines for CIS issued by DoT.

8. TIME FRAME FOR FILING APPLICATION & PROCEDURE:

- a) Eligible Tourism unit shall file its claim complete in all respect, within 180 days from the date of commencement of operation.
- b) Tourism units satisfying the eligibility shall file application in the prescribed form appended to this operational guideline at Annexure-'A' along with copies of all relevant documents as mentioned in the Checklist at Annexure - 'B', self-attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory and Undertaking prescribed at Annexure A-1 shall apply to Director Tourism.
- c) Copies of the documents as indicated in the checklist shall be self - attested by Proprietor / Managing Partner / Managing Director / Authorized Signatory.
- d) On receipt of application, the acknowledgement as prescribed at Annexure- 'C' shall be dispatched to the applicant / applicant unit duly signed by the Director, Tourism / authorized officer of Department of Tourism.
- e) After issue of acknowledgement to the applicant, Director, Tourism will forward the one set of application with relevant documents indicating the date of production to State Pollution Control Board (SPCB) for certification of SPCB within 3 days from the date of receipt of application.
- f) The SPCB has to furnish the required certificate in prescribed format at Annexure A-2 and its valuation in the format given in Annexure-D within next 15 days to Director Tourism, Odisha.

9. SPECIAL SINGLE WINDOW CLEARANCE COMMITTEE (SSWCC)

SSWCC shall be the competent authority to sanction claims of eligible Tourism Units.

- a) The SSWCC shall go into merits of each case to decide whether the tourism unit qualifies for such reimbursement under the framework of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 and will determine the quantum admissible to the Tourism unit.
- b) 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.

10. MEETINGS OF THE COMMITTEE:

The SSWCC may meet monthly or as per requirement.

11. PROCEDURE:

After receipt of certificate from SPCB, the preliminary checking will be done by IFS and then it will be placed before IFC along with scrutiny report. Facilitation Cell will check the eligibility and verify the facts concerning the claim and recommend to SSWCC for necessary sanction / decision.

12. SANCTION:

After approval of SSWCC, Director, Tourism will communicate the sanction decision in the format given at Annexure- E within next 7 days.

13. DISBURSEMENT:

Disbursement of sanctioned amount in full or part thereof shall made by DoT within next 5 days subject to availability of funds under the Scheme.

14. REJECTION:

In case of rejection of application, the reasons of rejection shall be communicated to the applicant unit by DoT in the format prescribed at Annexure 'F'.

15. RECOVERY:

- a) The amount disbursed towards reimbursement of EPIS and or any part thereof shall be recoverable with penal interest of 18% per annum from the date from which the subsidy is availed.
- b) If the information furnished is found to be false/ incorrect / misleading or misrepresented and there has been suppression of facts / materials or disbursed in excess of the amount actually admissible for whatsoever reason.
- c) If the Tourism unit goes out of operation for a period exceeding six months at a time for any reasons other than labour troubles, want of electric power or for the reason which is beyond the control of entrepreneur / management during the period of incentives.

16. MISCELLANEOUS:

- a) Tourism Unit shall furnish its audited financial statements and other periodical statements of each financial year to the Director Tourism, Odisha as per the policy provisions.
- b) Any change in facts or circumstances affecting the eligibility of the unit shall be intimated immediately to the Director Tourism, Odisha by the unit.
- c) Department of Tourism may further modify these guidelines with the approval of the Government for smooth implementation of the tourism policy as and when required.
- d) Department of Tourism is the competent authority to clarify doubts if any arises in future on any of the provisions etc. with regards to these guidelines and the clarifications given by the Tourism department in this regard will be final and binding.
- e) The financial implications in implementation of these guidelines may be met out of the existing budgetary provisions of Department of Tourism.

By Orders of Governor


(BALWANT SINGH, IAS)

Commissioner cum Secretary, Tourism

Annexure- A

**APPLICATION FOR EPIS UNDER ODISHA TOURISM POLICY, 2022/ ODISHA
TOURISM (AMENDMENT) POLICY, 2026**

*Application received after the due date/ incomplete in any respect shall be
liable for rejection*

(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

Sub: Application for reimbursement of EPIS under Odisha Tourism Policy, 2022
and Odisha Tourism (Amendment) Policy, 2026.

Sir,

In accordance with the provisions laid down in Tourism Policy 2022 and its
operational guidelines, the claim is submitted with following particulars.

1	Name of the Tourism Unit/ Expansion Tourism Unit	
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	Type of Activity For hotel project star categorization from appropriate authority	
7	Date of Commercial Operation	
8	Employment generated	
9	Name of the Financial Institution/ Bank	
10	Investment in Pollution Control equipment	Estimated: Actual:
11	Certificate of consent to establish by SPCB	
12	Certificate of consent to operate by SPCB	
13	Date of first fixed capital investment i.e. investment in building/ plant & machinery and balancing equipment etc. (specify the investment)	
14	Bank A/c. No. of Tourism Unit	
15	Name of Bank with IFSC & MICR Code	

I, Sri _____ s/o _____ 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.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 and its operational guidelines.

I hereby undertake to repay/ surrender the incentives, or any part thereof

availed with penal interest as decided by the authority-

- I. If the information stated above is found to be false/ incorrect/ misleading/ or misrepresented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- II. If any part of Plant & machinery/ Pollution Control Equipment is disposed of and not reported which affects the maximum limit of EPIS reimbursement during the period of incentives.

I hereby certify that this Tourism unit has not applied / availed the incentives claimed here under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I hereby undertake to furnish its audited financial statements and other periodical statements of each financial year to the Director Tourism, Odisha during the period of incentives

Copies of relevant documents in support of information / facts furnished above are enclosed here with.

Enclo

1.

2.

Date

-

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

Place-

UNDERTAKING

(Strike out whichever is not applicable)

From

M/s. _____

At/ PO _____

Dist. _____

I / We hereby undertake that claim of EPIS for Rs. _____ (in words)

- I. I / We shall abide by the terms and conditions prescribed under the provisions of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 and its operational guidelines.
- II. I / We shall repay the claim of EPIS or any part thereof with penal interest as decided by the authority, if the information stated in the application & supporting documents is found to be false/ incorrect / misleading or mis-represented and there has been suppression of facts / materials or if found to have been disbursed in excess of the amount actually admissible for whatsoever reason.
- III. This Tourism unit has not applied / availed EPIS in any manner under any other scheme of the State Govt. or the Central Govt. or any Financial Institution(s).

I / we shall furnish its 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 of M/s

Date- _____

**OFFICE OF THE STATE POLLUTION CONTROL BOARD
BHUBANESWAR**

Letter No. _____ / Date _____

(Strike out whichever is not applicable)

Certified that M/s. _____ has installed
Pollution Control Equipment of Rs _____ (in words)
Rupees _____ as detailed
below for EPIS and the plant is fully operational.

Sl. No	Effluent Treatment Plant/ Sewage Treatment Plant	Amount (in Rs.)
1		
2		
3		
4		
5		
6		
Total amount in Rs.		

Signature of Member Secretary,
State Pollution Control Board
With seal and date.

CHECK LIST

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

(Strike out whichever is not applicable)

1	Entrepreneurs Memorandum- I / Entrepreneurs Memorandum- II
2	Power of Attorney / Board Resolution / Society Resolution, as applicable, while signing as Partner / Managing Director / Authorized person.
3	Certificate of registration under Indian Partnership Act1932 / Societies Registration Act- 1860 / Certificate of incorporation (Memorandum of association & Article of Association) under Company Act-1956
4	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in respect of Original/ Expansion/ Modernisation/ Diversification
5	Appraisal & approval documents in support of E/M/D as defined in TOURISM POLICY
6	Approved DPR / Project Profile / Scheme -as the case may be for Original / E / M / D clearly specifying the list of Pollution Control Equipments used.
7	Document in support of date of first investment in fixed capital i.e. land / building / plant & machinery and balancing equipment in case of Original / E / M / D
8	Term loan sanction order of OSFC / Banks / FI (Original / E/ M/ D)
9	Undertaking in the format prescribed at Annexure A-1
10	List of Pollution Control Equipment's used.

Annexure –C
(FOR OFFICE USE)

Department of Tourism
Govt. of Odisha, Bhubaneswar

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

ACKNOWLEDGEMENT

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for EPIS under the provisions of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 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 authorized officer /
Director Tourism, Odisha

Annexure –C

(TO BE DISPATCHED TO THE APPLICANT)

Department of Tourism

Govt. of Odisha, Bhubaneswar

Letter No. _____ / Date _____

ACKNOWLEDGEMENT

(Strike out whichever is not applicable)

To

Sri _____

M/s. _____

Received the application for EPIS under the provisions of Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026 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 authorized officer /
Director Tourism, Odisha

Annexure-D

VALUATION OF COST OF PLANT & MACHINERY (STP & ETP)

(Strike out whichever is not applicable)

We have verified that Plant & Machinery acquired by M/s. _____
located at _____ bearing PRC No. _____ Dt. _____
_____ and the valuation of Plant and machinery used for STP & ETP
vis-à-vis estimate till commencement of commercial operation is given here under.

Sl. No	Items of STP & ETP	Original	
		As per estimate	Actual expenditure incurred
1			
2			
3			
4			
5			
6			
	Total		

Signature of Member Secretary,
State Pollution Control Board

Department of Tourism
Govt. of Odisha, Bhubaneswar

Letter No. _____ / Date _____

As per approval of SSWCC in its _____ Meeting held on _____, sanction is hereby accorded for twenty percent (20%) of the amount spent (subject to maximum of Rs. 20.00 lakh) on Environmental Protection Infrastructure for Rs.

_____ in words (Rupees _____) in
favour of M/s _____, At _____
P.O. _____ Dist. _____ under provision of Para
15.1.8 of TOURISM POLICY 2022

Director Tourism, Odisha

Memo No. _____ / Date _____

Copy forwarded to Sri _____ Proprietor/ Mg Partner/ Mg Director/ Authorized
Signatory of M/s. _____ At: _____ PO _____
Dist. _____ for information & necessary action.

Director Tourism, Odisha

Memo No. _____ / Date _____

Copy forwarded to the Member Secretary, S.P.C.B. for information & necessary action.

Director Tourism, Odisha

ANNEXURE-'F'

Department of Tourism
Govt. of Odisha, Bhubaneswar

Letter No. _____ / Dt. _____

(Strike out whichever is not applicable)

To

Sri _____

M/s _____

At _____

P.O. _____

Sub- Division. _____

Dist. _____

(Location of the Tourism Unit)

Sir,

This is to inform that your for sanction of EPIS filed on dt. _____ under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026 is rejected due to following reasons.

(Specify the reasons)

1.

2.

3.

4.

Director Tourism