



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
[Set up by an Act of Parliament]

6

CPE Hrs.
Structured



CA. Manoj Singh Mehta
President, ICAI



CA. Praveen Kumar D
Vice-President, ICAI

Organized by:

Committee on MSME and Startup, ICAI



CA. Sunil Chandra Mehta
National Executive in Charge, ICAI



CA. Ajay Kumar
National Executive in Charge, ICAI



CA. Sushant K. Singh
Regional Director
Regional Council Member



CA. Nishi Ravindra Agarwal
Regional Director
Regional Council Member

OPENING REMARKS



Shri. Shashi Prakash Sharma
General Manager, ICAI
Regional Head, Jaipur



Shri. Anur Singh Sharma
Assistant General Manager, ICAI
Branch Head, Jaipur Industrial Area

DATE

Saturday
15th December,
2025

TIME

10:00 AM
TO
5:00 PM

VENUE

ICAI BHAWAN
JAIPUR

FEES: Rs. 590/- (Incl. All Taxes)

Followed by Lunch

Scan & Click

bit.ly/ICALPREvent

REGISTRATION



10:00 AM to 12:00 PM
Taxation Introduction
for MSME's



CA. Vikas Singh
Speaker

12:00 PM to 1:00 PM
Introduction to Banking &
Various Schemes of SIDBI



Mr. Raj Parbati
Speaker
Assistant Manager, SIDBI

2:00 PM to 3:00 PM
MSME Subsidies



CA. Ajay Kumar
Speaker

3:00 PM to 5:00 PM
RISPS 2024



CA. Manish Jain
Speaker



CA. Vikas Yadav
Chairman



CA. Dinesh Sharma
Moderator



CA. Yash Gupta
Secretary

Hosted by:
Jaipur Branch of CIRC OF ICAI



Empowering and Automation of MSME's

Do you all know how many people run business in India?




As per the reports of
Entrepreneurship
Development Institute
Of India,

Only 5% people are
engaged in business
activity

So I am very glad to
welcome you all

Business vs. Service (Job)

Feature / Factor	 Job(Service)	 Business
Income Stability	✓ Fixed monthly salary	✗ risk
Risk Level	✓ Limited (depends on promotion)	✗ Unlimited (depends on efforts and strategy)
Growth Potential	✗ Fixed hours	✓ Flexible schedule
Time Flexibility	✗ No investment needed	✓ High investment required
Initial Investment	✓ Follows orders	✗ Full control
Decision Making Power	✗ Specific skill-based	✓ Diverse and real-world skills
Learning Opportunities	✓ Mostly balanced	✓ Initially challenging
Work-Life Balance	✓ PF, Gratuity, Pension	✗ Self-managed
Retirement Benefits	✓ Respected, but common	✗ High if successful
Social Status	✓ Job security (in govt. mostly)	✓ Depends on market conditions
Security	✓ Limited	✗ Many deductions available
Tax Benefits	✗ Limited	✓ High possibility
Wealth Creation	✗ Not scalable	✓ Highly scalable
Scalability	✗ Very limited	✓ Full freedom
Innovation Freedom	✗	✓

District Industries Centers (DICs) were established by the Indian government in 1978 to promote and support small, tiny, cottage, and village industries at the district level.

The goal was to create a single-window system for providing all necessary services and support to entrepreneurs within a district, shifting the focus from state capitals to district headquarters.

DOING BUSINESS

EASE OF DOING BUSINESS

Among the chosen 190 countries², India ranked 63rd in Doing Business 2020: World Bank Report. In 2014, the Government of India launched an ambitious program of regulatory reforms aimed at making it easier to do business in India.

India has emerged as one of the most attractive destinations not

only for investments but also for doing business. India jumps 79 positions from 142nd (2014) to 63rd (2019) in 'World Bank's Ease of Doing Business Ranking 2020'.

- ❑ Starting a Business of all Dealing with Construction Permits
- ❑ Getting Electricity Registering Property
- ❑ Getting Credit Protecting Minority Investors
- ❑ Paying Taxes Trading across Borders
- ❑ Enforcing Contracts Resolving Insolvency

welcome

REFUND OF YOUR INVESTMENT

10%
خصم
خاص

20%
خصم
خاص



50%
خصم
خاص

80%
خصم
خاص

None of the above

Rather you can get

upto 125%

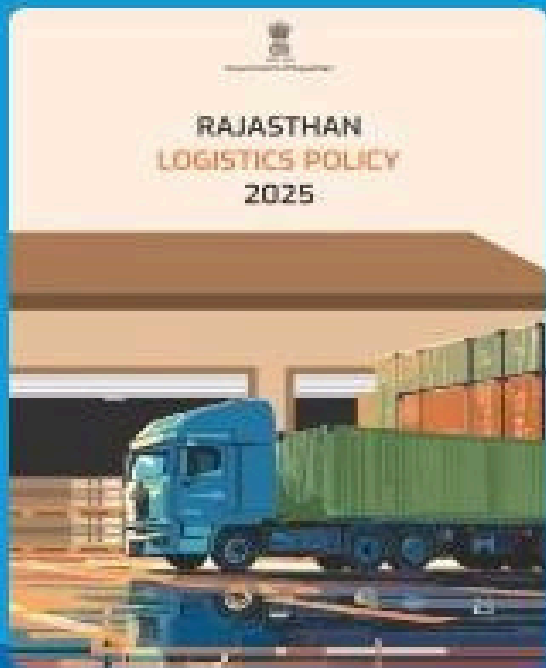
GOLDEN OPPORTUNITY FOR ENTREPRENEURS

- 90% of them do not avail any government policies
- And when they get to know, the times expires

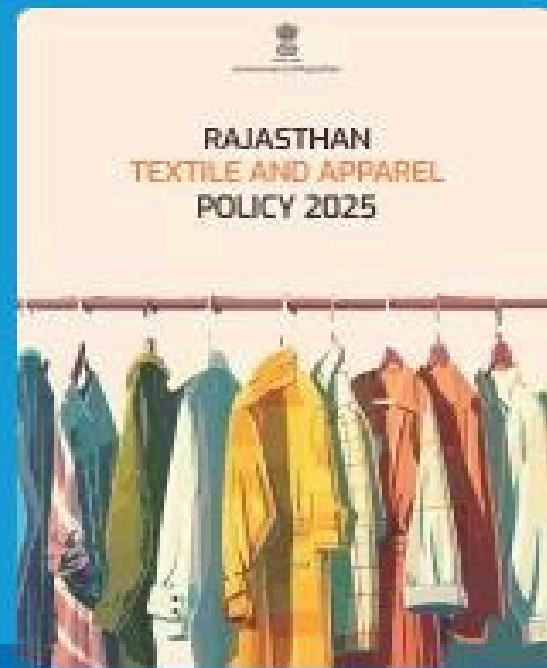
What IS MSME?

Enterprise Category	Current Investment Limit	Revised Investment Limit	Current Turnover Limit	Revised Turnover Limit
MICRO ENTERPRISE	₹ 1 crore	₹ 2.5 crore	₹ 5 crore	₹ 10 crore
SMALL ENTERPRISE	₹ 10 Crore	₹ 25 crore	₹ 50 crore	₹ 100 crore
MEDIUM ENTERPRISE	₹ 50 crore	₹ 125 crore	₹ 250 crore	₹ 500 crore

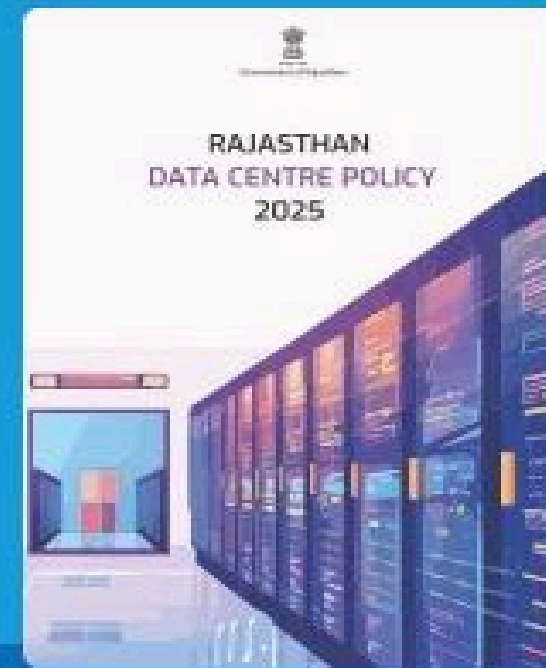
Please Note : Land, Building and Furniture etc. are not included in Investment in plant and machinery



Rajasthan Logistics Policy - 2025



Rajasthan Textile and Apparel Policy - 2025



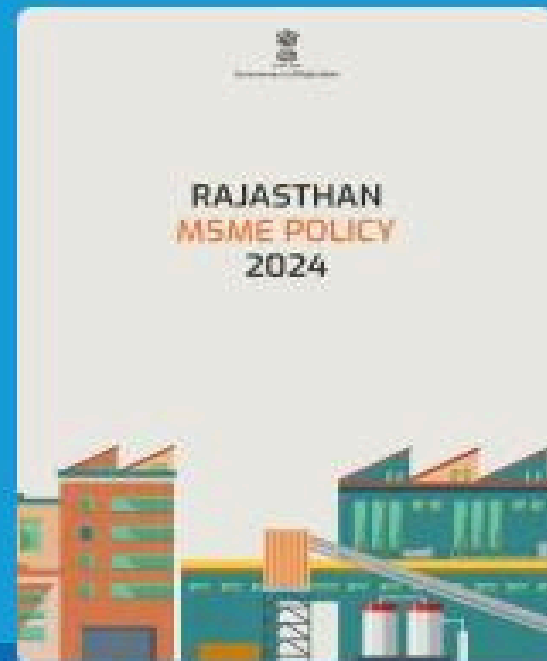
Rajasthan Data Centre Policy - 2025



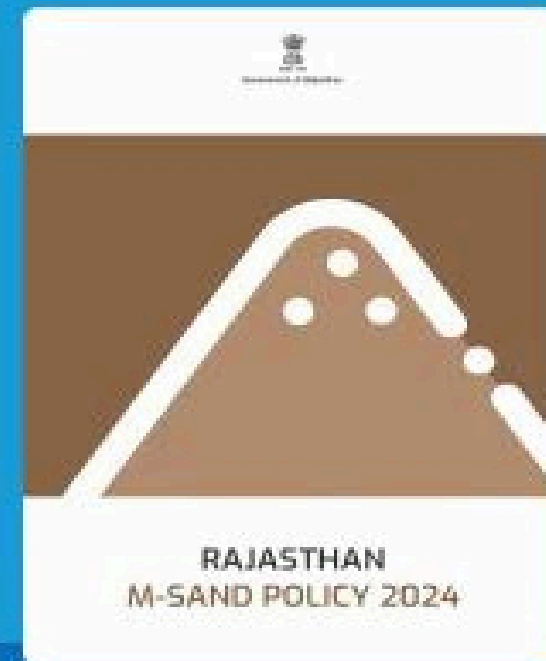
RIICO Direct Land Allotment Policy-2025



Rajasthan Investment Promotion Scheme (RIPS), 2024



Rajasthan Micro, Small & Medium Enterprises Policy, 2024



Rajasthan M-Sand Policy, 2024

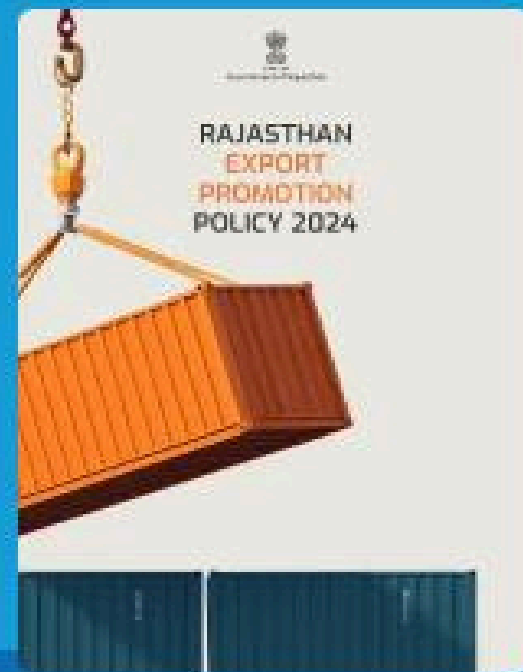


MSME Facilitation Act, 2019

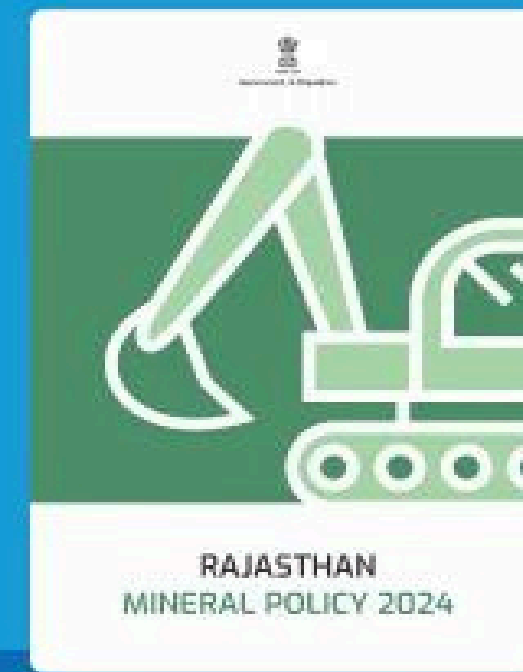




MSME Amendment Act, 2023



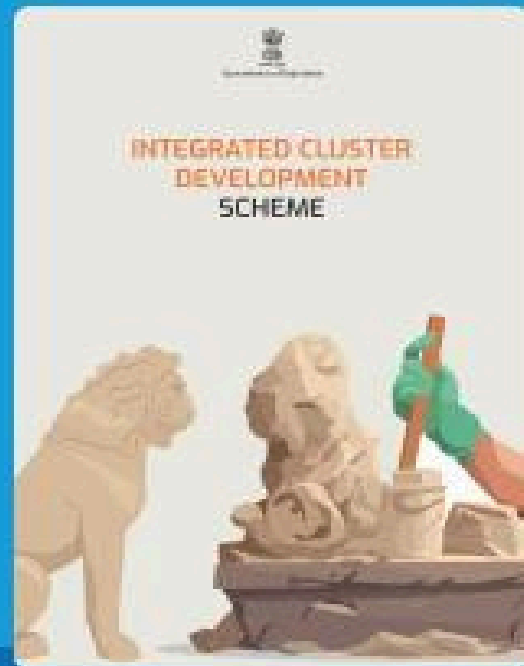
Rajasthan Export Promotion Policy, 2024



Rajasthan Mineral Policy, 2024



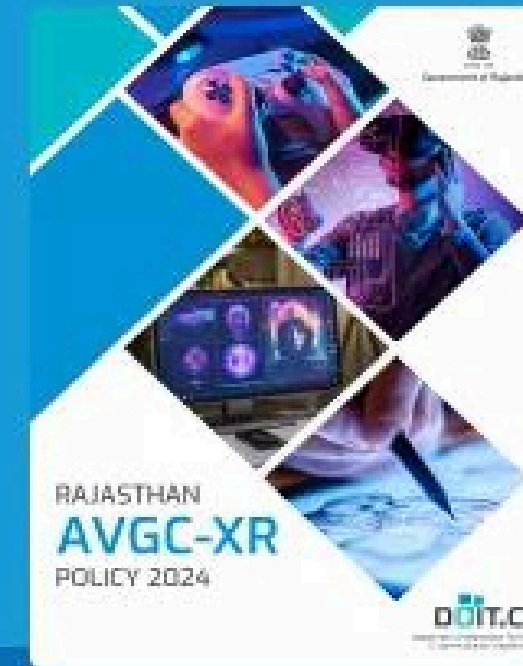
Rajasthan Green Hydrogen Policy 2023



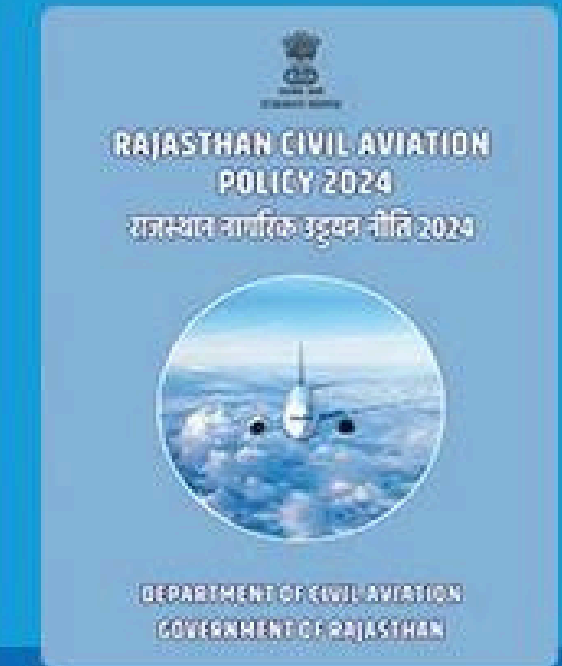
Rajasthan Integrated Cluster Development Policy, 2024



Rajasthan Electric Vehicle Policy, 2022

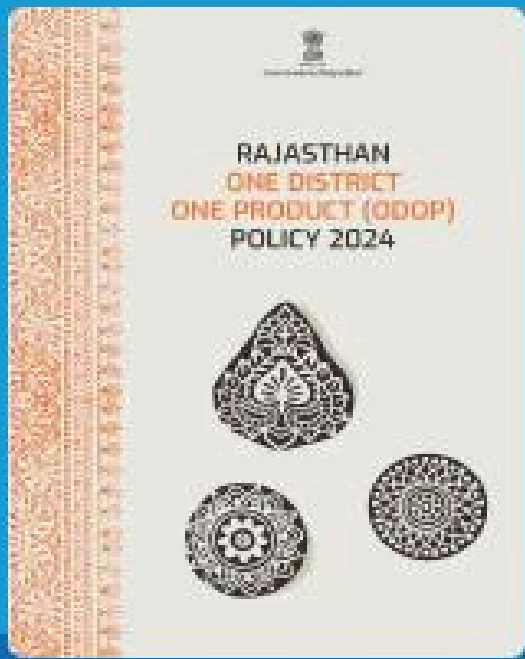


Rajasthan AVGC-XR Policy, 2024

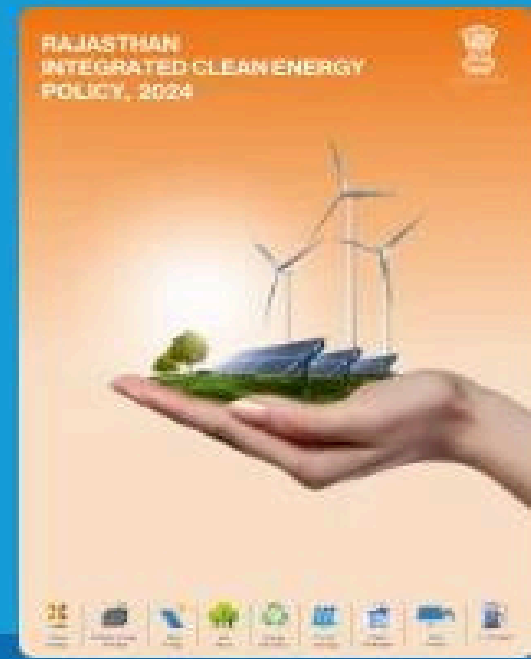


Rajasthan Civil Aviation Policy - 2024

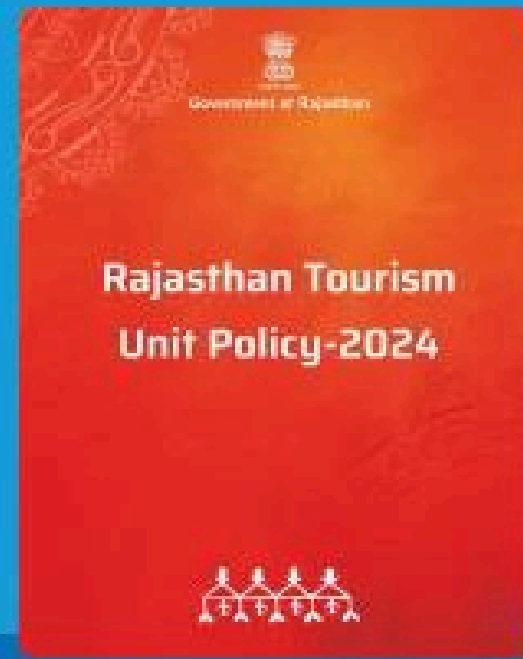




Rajasthan One District ONE Product (ODOP) Policy, 2024



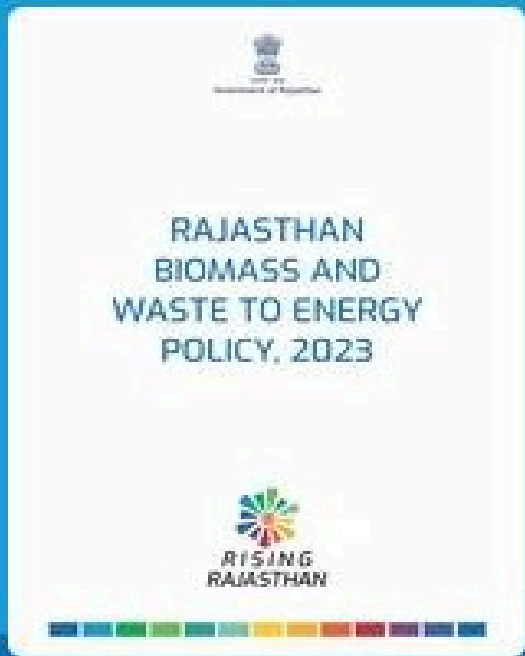
Rajasthan Integrated Clean Energy Policy, 2024



Rajasthan Tourism Unit Policy, 2024



Rajasthan Film Tourism Promotion Policy, 2022



Rajasthan Biomass and Waste to Energy Policy, 2023



Rajasthan Ecotourism Policy, 2021

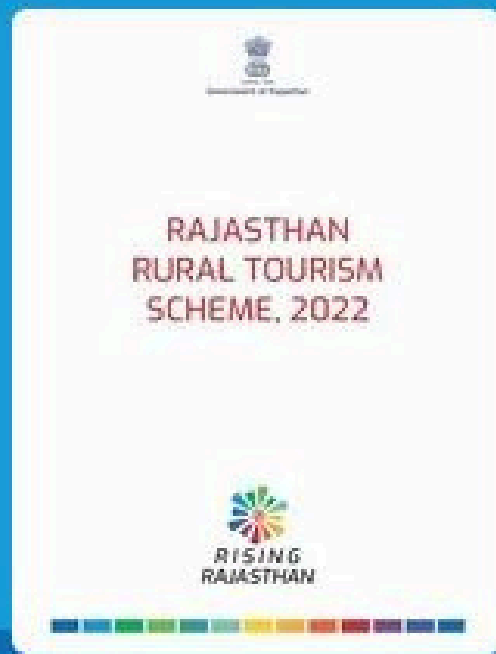


Rajasthan Guest House Scheme, 2020



Rajasthan Handicraft Policy, 2022

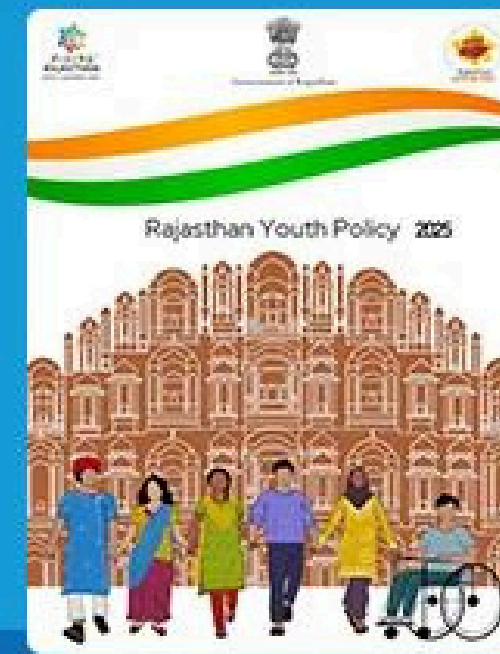




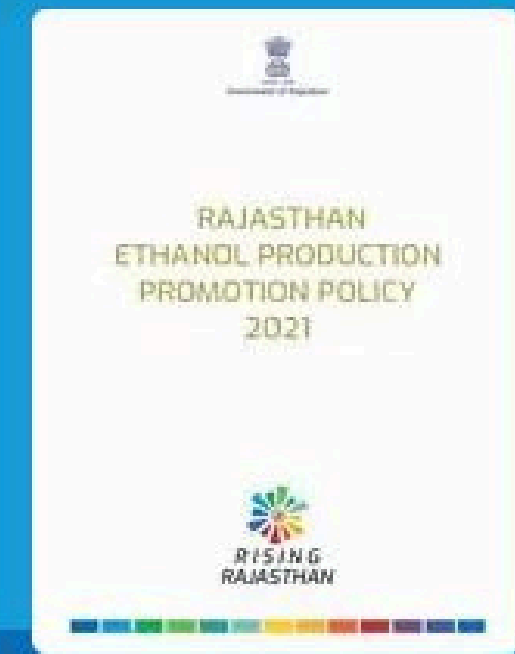
Rajasthan Rural Tourism Scheme, 2022



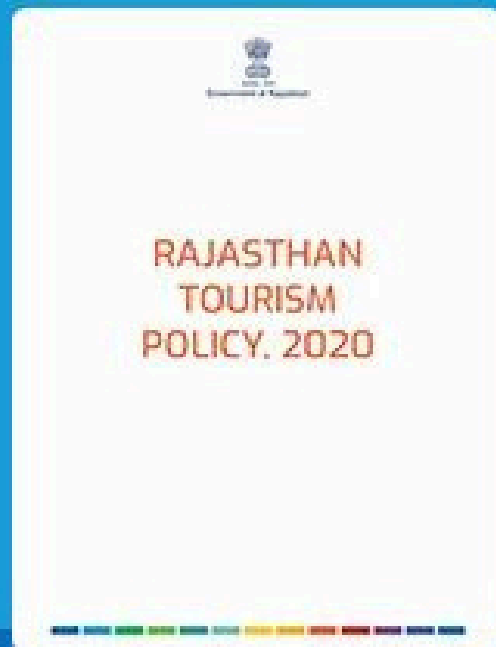
Rajasthan Startup Policy, 2022



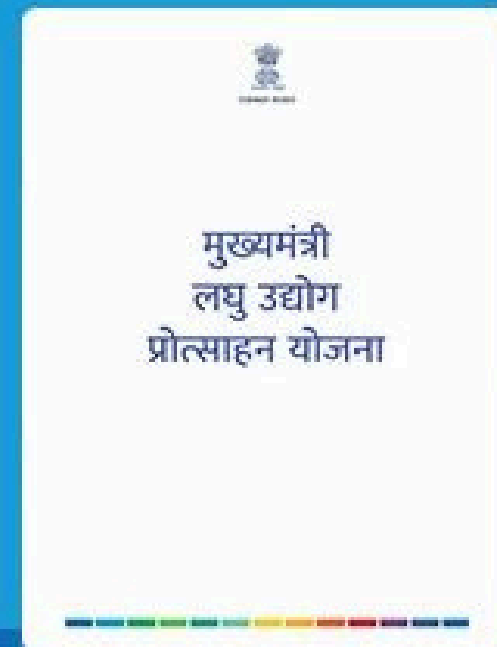
Rajasthan Youth Policy - 2025



Rajasthan Ethanol Production Promotion Policy, 2021



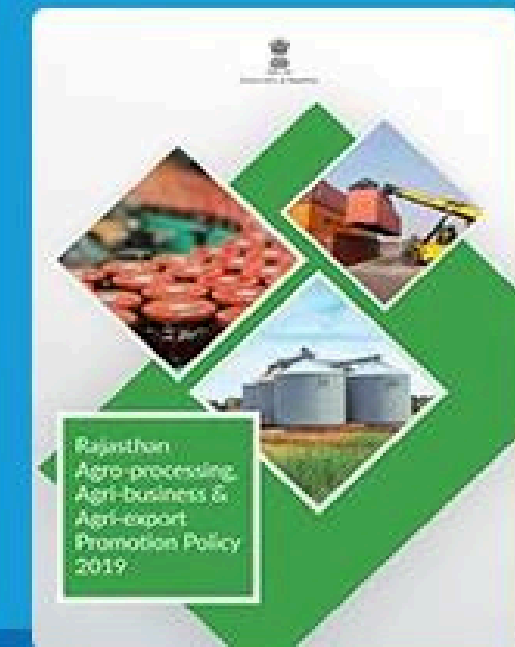
Rajasthan Tourism Policy 2020



Mukhyamantri Laghu Protsahan Udhog Policy



Rajasthan Industrial Development Policy 2019



Rajasthan Agro-processing, Agri-business & Agri-export Promotion Policy 2019





**STORY OF AN
INVESTOR COMING
TO RAJASTHAN AND
AND INSIGHT INTO
HIS
ENTREPRENEURIAL
JOURNEY**

1. First Visit to Rajasthan – The Inspiration

Mr. Gupta, a resident of Kolkata, once visited Rajasthan to attend a friend's wedding. He was fascinated by the heritage havelis, desert, sanctuaries, temples, and culture of Rajasthan, and decided to invest in the tourism sector here.

2. Land Purchase with Stamp Duty Benefits

When he decided to purchase land for his hotel, he was surprised to know about the huge benefits:

100% exemption on Stamp Duty

He paid only 25% Stamp Duty at the time of purchase

Even this 25% was later refunded by the government once the project started

(Source: Rajasthan Investment Promotion Scheme, RIPS-2024 – Enterprises engaged in providing tourism services are eligible for exemption from 75% stamp duty and reimbursement of 25%)

3. Easy Land Conversion

For converting agricultural land for hotel purposes, the same benefits applied:

Only 25% conversion charges were payable

75% conversion charges exempted

25% reimbursed after the project started

The entire application and mutation process was automatic and online.

(Source: RIPS-2024 – Exemption & Reimbursement on Conversion Charges for Tourism Units)

4. Construction Without Approvals – MSME Act Advantage

Mr. Gupta was worried about delays in conversion and building plan approvals. But then he learned about the Rajasthan MSME Facilitation of Establishment and Operation Act, 2019, which allows investors to:

Start construction without conversion approval

Operate business without building plan approval

Get 5 years' relaxation from approvals/consents/permissions under any Rajasthan law

(Source: The Rajasthan MSME Facilitation of Establishment and Operation Act, 2019 – Exemption from approval and inspection under any Rajasthan Law. Recognised as valid approval by Competent Authority/Bank)

5. Guest House Policy – Running Tourism in Residential Area

Mr. Gupta also purchased a 400 sq. yard residential house with 15 rooms. Under the Rajasthan Guest House Scheme-2020, he received permission to operate a mini hotel/guest house in a residential patta.

(Source: Rajasthan Guest House Scheme-2020 – Minimum plot area 167 sq. meters on minimum 30 feet road; maximum 20 rooms can be let out to guests in residential patta)

6. Rural & Agro Tourism – New Avenues

Later, he purchased 10 bigha land in a rural area. Under the Rajasthan Rural Tourism Scheme-2022, he could start Agro Tourism without land conversion and building plan approval.

Allowed construction on 10% area only

90% area to remain open/green

Full exemption on stamp duty and 100% SGST refund for 10 years

(Source: Rajasthan Rural Tourism Scheme-2022 – No need for land conversion or building plan approval; SGST refund up to 10 years)

7. Government's Proactive Support

During project development, Mr. Gupta signed an online MOU in Rising Rajasthan Event, and later received a call directly from the Tourism Department:

Enquiring about his project status

Offering assistance in case of delays

Allowing him to update project progress online

This proactive approach saved time, and his land conversion and building plan approval were completed in just 4 months instead of years.

8. Expanding into MICE and Convention Centre

After completing his hotel, guest house, and agro tourism projects, Mr. Gupta decided to build a Convention Centre. He discovered that benefits under the Rajasthan Tourism Unit Policy-2024 are not limited to hotels/resorts but extend to 24 other tourism activities such as amusement parks, camping sites, caravan tourism, cruise tourism, eco-tourism units, film cities, museums, MICE, integrated tourism villages, etc.

(Source: Rajasthan Tourism Unit Policy-2024 – Tourism Unit Definition)

9. Refunds & Incentives – RIPS 2024

Under RIPS-2024, Mr. Gupta received entitlement certificates online and claimed multiple benefits across different schemes.

Investment up to 100% refunded/adjusted in various incentives

All licences (fire, pollution, bar, food, water use etc.) issued online in a time-bound manner

(Source: Rajasthan Investment Promotion Scheme, RIPS-2024)

Conclusion

The story of Mr. Gupta proves that Rajasthan is not only culturally rich but also India's most investor-friendly state in the tourism sector.

- ✓ Simplified Online Processes**
- ✓ Exemptions on Stamp Duty & Conversion Charges**
- ✓ MSME Act Support for Immediate Operations**
- ✓ Special Guest House & Rural Tourism Policies**
- ✓ Proactive Government Support**
- ✓ Wide Scope under Tourism Unit Policy-2024**
- ✓ 100% Incentive Refunds under RIPS-2024**



**FINAL
OUTCOME
A VERY HAPPY
HOTEL
INVESTOR IN
RAJASTHAN**

Myths Of Instant Benefits

1. NOT available on Agricultural Land
2. Not available on RIICO land
3. RIICO NOC required.
4. It takes Time.
5. Not available if there is construction
6. In case of Extension not available
7. We will apply for refund
8. Sub-Registrar denies
9. Excess DLC Rate



RIPS 2024



RAJASTHAN INVESTMENT PROMOTION SCHEME



RIPS 2024



POLICY SCOPE

The operative period of the Policy shall be from 8

- october 2024 till 31 March 2029

New investments made after the launch of this Policy

- are eligible to apply only under this Policy.

Only investments made, and employment generated

- by an enterprise in Rajasthan will be considered

- The Enterprise must commence commercial production or operation during the operative period of the Policy or within 2 years of grant of the Entitlement Certificate, whichever is Later.

- Farmer Producer Organizations (FPOs) and Farmer Producer Cooperatives (FPCs) are eligible for relevant Incentives



RIPS 2024

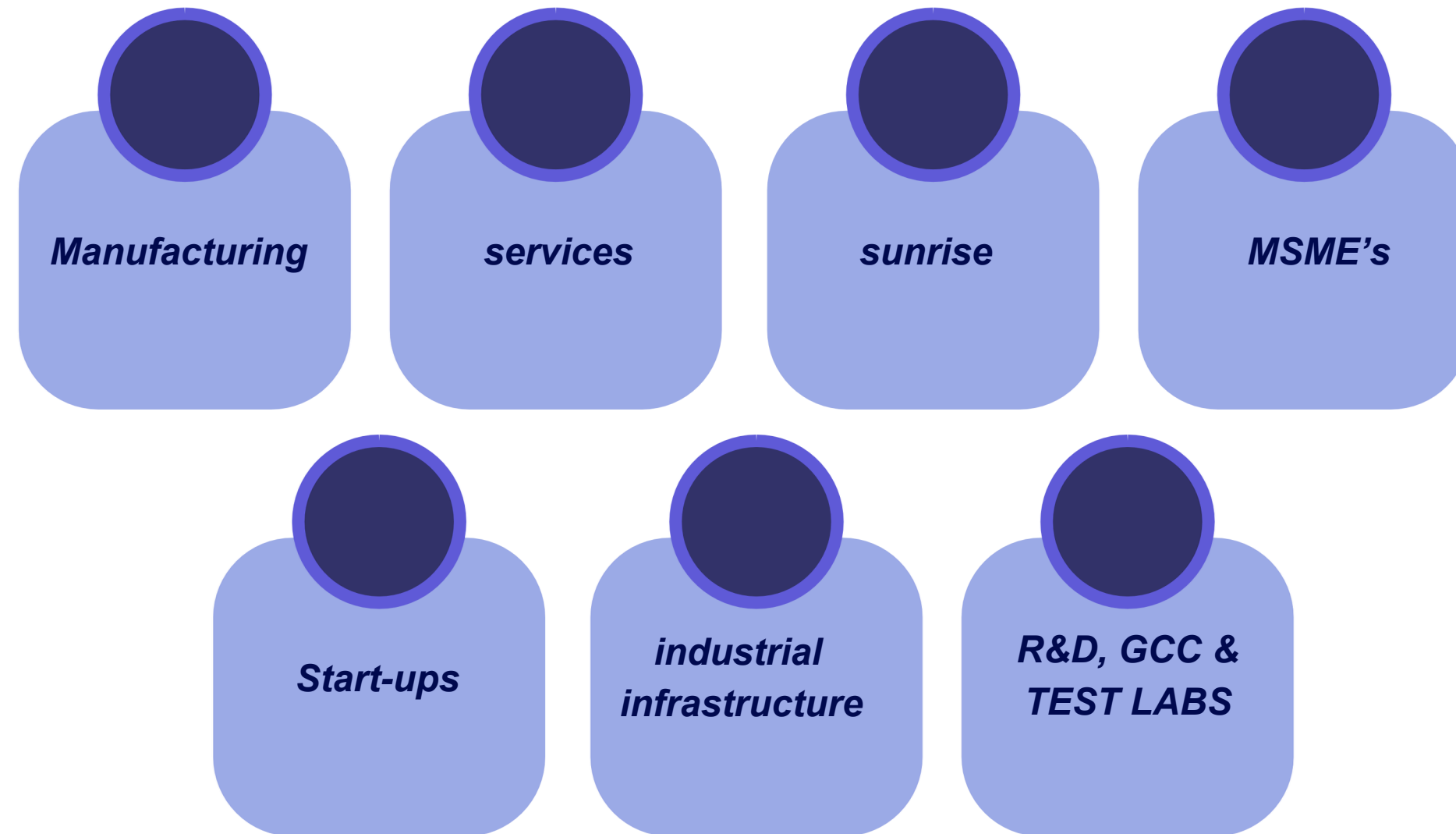
RIPS 2024 shall cover 3-tiers of incentives

- STANDARD INCENTIVE PACKAGES
- ADDON INCENTIVES DRIVEN BY STATE PRIORITIES
 1. GREEN GROWTH
 2. EXPORT PROMOTION
 3. CAPABILITY DEVELOPMENT
- CUSTOMIZED INCENTIVE PACKAGE



CATEGORY

STANDARD INCENTIVE PACKAGE



APPILICABILITY

- New and existing enterprises investing in and establishing new units.
- Existing enterprises investing in expansions
- Enterprises acquiring an asset under liquidation shall be eligible if they make a minimum additional investment equivalent to 25% of the acquisition cost of such asset.
- The Enterprise shall commence commercial production or operation during the operative period of the policy.





SERVICES

“Service Enterprises” means an enterprise engaged in providing or rendering of services in services Thrust Sectors identified in this policy



ELIGIBILITY

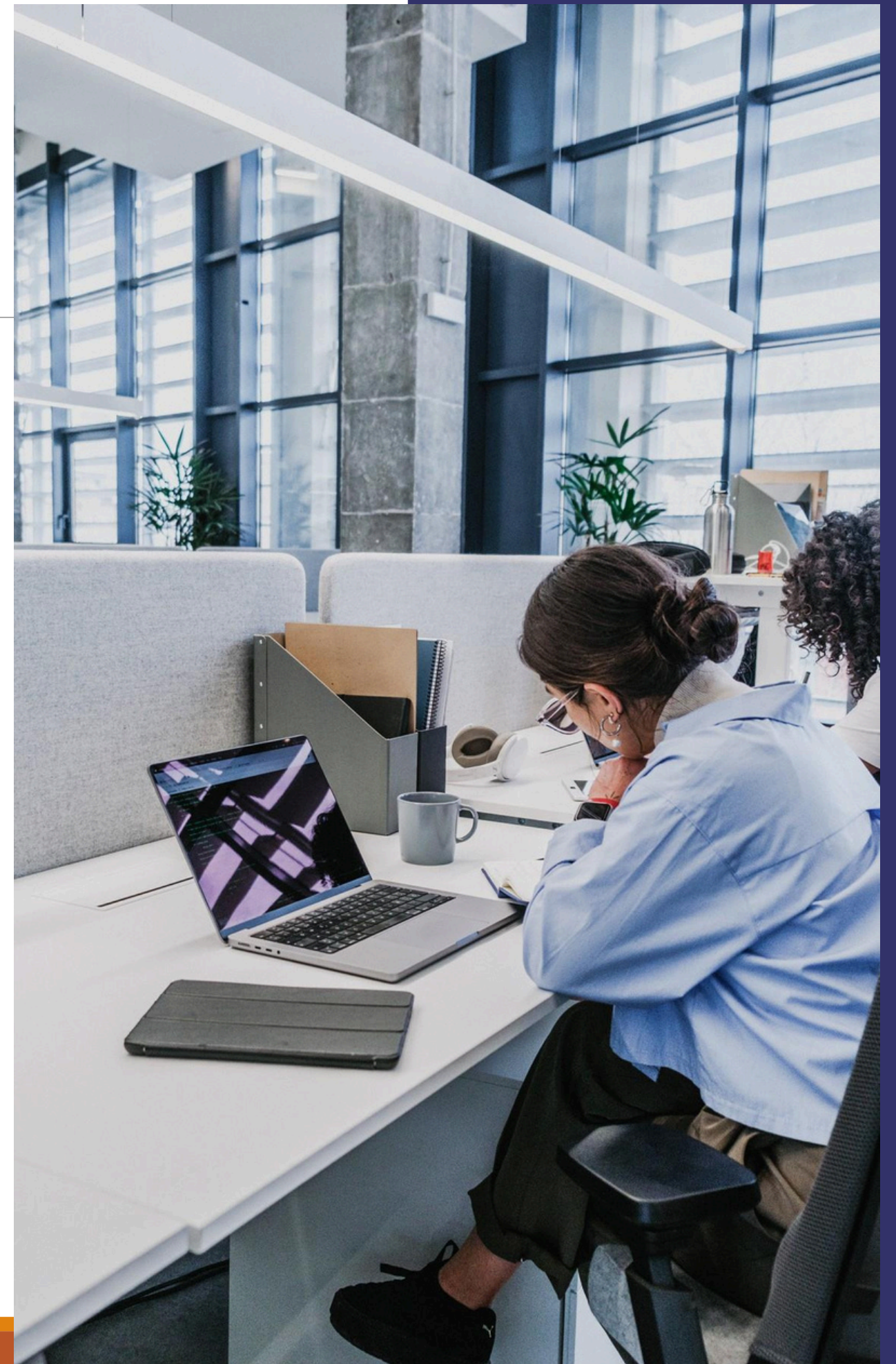
Minimum EFCI required shall be INR 25 crores. Enterprises engaging in tourism with EFCI greater than INR 10 crores but lesser than INR 100 crores shall be eligible



ELIGIBILITY

LIST OF SERVICES THRUST SECTORS

- IT&ITes
- Tourism
- Fintech
- Entertainment
- Film City
- Common Utility Centre
- Plug & Play Office Complex
- Social Infrastructure
- Healthcare
- Civil Aviation
- Sports Academy
- AVGC-XR
- Higher Education
- Vocational Training and Skilling
- Knowledge based industries



CATEGORIZATION

PROJECT CATEGORY

Project category for a service enterprise shall be identified basis EFCI

project category	EFCI	EMPLOYMENT
LARGE	INR 25cr. TO < INR 100cr	500
MEGA	INR 100cr. TO < INR 250cr	2000
ULTRA MEGA	INR 250 CR. +	4000

AREA CATEGORY

For services enterprise making an investment across multiple tehsils, the area category for such enterprise shall be determined basis the area category in which it makes the maximum EFCI.

INCENTIVES

ASSET CREATION INCENTIVE

- Eligible enterprises can avail either of - investment subsidy, capital subsidy, turnover linked incentive
- The options stated above are mutually exclusive and an eligible enterprise must make a onetime , irreversible choice while applying for seeking asset creation incentive.

INVESTMENT SUBSIDY

reimbursement of 75% of state tax due and deposited for a period of 7 years.

OR

CAPITAL SUBSIDY

capital subsidy 10% to 20% of EFCI depends on project category and area category.
Capital subsidy shall be disbursed in annual instalments over 10 years post commencement of commercial production.

OR

TURNOVER LINKED INCENTIVE

- turnover linked incentive 1% to 1.4% of net sale turnover
- turnover linked incentive shall be disbursed annually for 10 years post commencement of commercial production.

ASSET CREATION INCENTIVE: TOP-UPS

- Eligible service enterprises can avail the following asset creation incentive: top-ups
 1. Employment Booster, and
 2. Either Thrust Booster Or Anchor Booster
- service enterprises may avail the top-ups specified herein as a percentage of Asset Creation Incentive amount.

Employment Booster

Service enterprises generating employment greater than the minimum employment threshold shall be eligible for an employment booster over asset creation incentive amount

particulars	slab 1	slab 2	slab 3
Employment Slabs (multiple of minimum threshold)	1.5x - <2x	2x - <2.5x	>2.5x
Booster % on Asset Creation Incentive(ACI) Amount	10%	12.5%	15%

THRUST BOOSTER

Eligible service enterprises operating in thrust sector shall be eligible for a thrust booster of 10% over the asset creation incentive amount.

ANCHOR BOOSTER

Eligible services enterprises that are regional anchors pr sectors shall be eligible for a thrust booster of 10% over the Asset Creation Incentive amount.

Eligible service enterprises can avail of anchor booster, subject the following ceiling

- 1. 20% over chosen asset creation incentive amount*
- 2. 20% over annual ceilings prescribed for respective asset creation incentive chosen by such enterprises.*

for 'behind the meter' RE plants, there should be no ceiling on the maximum capacity of RE generation and ED exemptions should be applicable on perpetuity, provided no power is injected to the grid during off-peak hours.

SPECIAL INCENTIVES

FACTORS OF PRODUCTION

Office-space lease rental subsidy

The state shall provide 25% subsidy on Lease rentals for a period of 5 years, subject to a maximum limit of INR 1 crore per annum.

Eligible enterprises may avail the office space lease rental subsidy subject to the following conditions:

1. The subsidy shall be granted once per eligible services enterprise making a new investment.
2. The leased space must be specifically for the purpose of establishing the services project for which such enterprise has sought incentives under the policy.



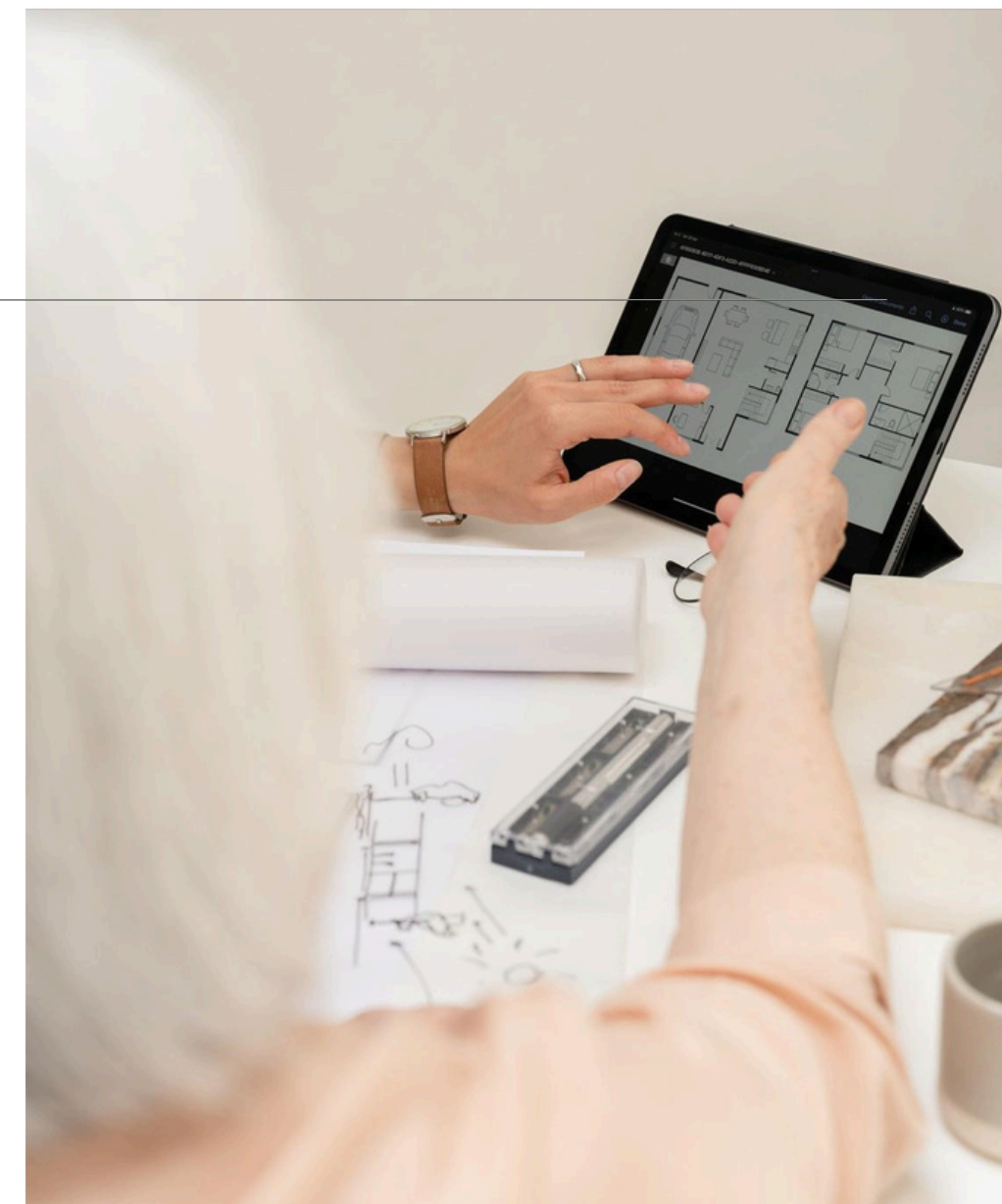
EXEMPTION & REIMBURSEMENTS

- Exemption from payment of 100% electricity duty for 7 years.
- Reimbursement of 100% mandi fee/market fee for 7 years.
- Exemption from payment of 75% stamp duty and reimbursement of 25% stamp duty.
- Exemption from payment of 75% conversion charge and reimbursement of 25% conversion charge.



ADD-ON GREEN INCENTIVES

- 50% reimbursement on the cost of environmental projects.
- 10% of the cost of machinery & equipment using clean production technology.
- 100% electricity duty exemption for captive renewable energy generation for 7 years.
- 50% consent fee waiver for industries under the rajasthan green rating system.





INCENTIVE

ADD-ON IP CREATION INCENTIVES

For in-house R&D, the state shall pay 50% of the cost incurred up to a maximum of INR 1 crore for patent, copyright, trademark, and registration of geographical indicators.



CAPABILITY DEVELOPMENT SKILLING & TRAINING INCENTIVES

MANUFACTURING, SERVICES, SUNRISE, START-UPS

- ▶ Enterprises shall be eligible for reimbursement of 50% of the total cost of employee training up to maximum of INR 4000/- per worker per month, for a maximum of 6 months, as a one-time incentives.
- ▶ Enterprise shall be eligible for reimbursement of 50% of the total cost of employee training, up to a maximum of INR 1000,000/- per employee per annum, for maximum 20 employees per enterprise, as a one-time incentive.

MSME'S

Micro, small, and medium enterprises form the backbone of Rajasthan's industrial ecosystem, playing a pivotal role in driving inclusive economic growth.



ELIGIBILITY

1. MSMEs with an EFCI exceeding 25 INR crores. may choose to avail the benefits designated:
 - Under MSME category **OR**
 - Under services category, basis large project category
2. Total incentives for MSMEs availing incentives capped at INR 5 crores annually.



INCENTIVES

ASSET CREATION INCENTIVE

INVESTMENT SUBSIDY

reimbursement of 75% of state tax due and deposited for 10 years.

CAPITAL SUBSIDY

- Enterprises engaged in manufacturing of alternatives for plastic products shall be provided a special incentive equivalent to 50% of capital investment by the unit, subject to maximum of INR 40 lacs. Enterprises engaged in
- agro & food processing shall be provided a special incentive equivalent to 50% of capital investment made by the unit, subject to maximum of INR 1.5 crores. 5% additional capital
- subsidy for FPOs owned by SC/ST/women entrepreneurs or enterprises setting up units in areas identified under the tribal sub-plan.

Asset Creation Incentive Top-Up

Interest Subvention for 7 years

Loan Amount for plant and machinery / equipment or apparatus	Interest Subvention per year
Up to INR 5 crores	6%
INR 5 crores –10 crores	4%
INR 10 crores –50 crores	3%

Interest
Subventi
on

Khadi Enterprises shall be eligible to avail Interest Subvention for 10 years. Interest Subvention shall be telescoped.

For loan taken up to INR 25 Lacs, an additional 1% Interest Subvention will be offered

for the following:

- Beneficiaries under Rajasthan Rural Tourism Policy

EXEMPTION

STAMP DUTY

Exemption from payment of 75% stamp duty and reimbursement of 25% stamp duty on the following:

1. On purchase or lease/sub-lease of land and construction or improvement on such land
2. On purchase or lease/sub-lease of floor area/space in any constructed commercial building for setting up of enterprise on minimum floor area/space of 2000 square feet.

MANDI FEE

Reimbursement of 100% of mandi/market fee for 7 years.

ELECTRICITY DUTY

100% exemption of electricity duty for 7 years.

CONVERSION CHARGES

Exemption from payment of 75% conversion charge and reimbursement of 25% conversion charge.

CLUSTER INCENTIVE

INCENTIVE

availability of land at circular rate facilitation of water and power till boundary wall to setup the CFCs.

PROVISION OF SOFT LOAN

The cluster of micro and small enterprises as defined by government of india may set up a special purpose vehicle (SPV) formed for establishment of a common facility centre (CFC) and may obtain a soft loan up to a maximum of INR 10 crore from the state at an interest rate of 5% to be repaid in 5 years in 5 equal annual instalments.

ADD-ON GREEN INCENTIVES

MSMEs shall be eligible to avail the following benefits up to a maximum ceiling of INR 1 crore:

- 50% reimbursement on the cost of environmental projects.
- 10% of the cost of machinery & equipment for captive renewable energy generation for 7 years. 50%
- consent fee waiver for industrials under the rajasthan green rating system

Interest subvention of 6% on loans taken for activities covered under SIDBI's green finance scheme.

CAPABILITY DEVELOPMENT

ADD-ON SKILLING & TRAINING

INCENTIVES

MSMEs shall be eligible for reimbursement of 50% of the total cost of employees training for 6 months, as a one-time incentive up to:

- INR 20,000/- per month for Micro units. INR
- 30,000/- per month for small units. INR 40,000/- per month for medium units.

ADD-ON IP CREATION INCENTIVES

Subsidy of 75% of the cost of acquiring patents up to INR 5 lacs to be provided. For obtaining geographical indicators and trademark registration, the state shall match the financial assistance provided by government of india.

Start Business Immediately !!

MSME Act 2019



1. Applicable on whole Rajasthan even Urban Rural area
2. This Act is applicable on all MSME enterprises, whose commercial production start on 4-3-2019 or afterwards
3. Applicable on both Manufacturing and Service unit even existing unit, If New Plant in other Location.
4. Approval Means –Any permission, no objection, clearance, consent, approval, registration, license etc. required in any Rajasthan law in connection with the establishment or operation of the enterprises in Rajasthan.
5. Exemption Period -Three Years from the date of issue of the certificate.
6. Act To Override
 - (a) Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956)
 - (b) Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959)
 - (c) Rajasthan Gram Dan Act, 1971 (Act No. 12 of 1971)
 - (d) Jaipur, Jodhpur, Ajmer Development Authority Act, 1982 (Act No. 25 of 1982)
 - (e) Rajasthan Panchayati Raj Act, 1994 (Act No. 13 of 1994)
 - (f) Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009)



Due Diligence

Scope Of Work

- Checking title chain of Scheduled Land
- Verification of titled documents, if found during search at Tehsil/Revenue Authority, at the concerned Sub-Registrar office.
- Checking of available records of concerned Sub-Registrar office for any court case.
- Will be checking 1950 Jamabandi (Naala, Van Bhoomi, Naadi)
- Land Use in Master Plan
- Procuring the certified copies of the revenue records (if required);
- Drafting of public notice(s) in English and Hindi calling for claims of third parties in respect of the Scheduled Land (if any).
- Online search for litigation against the owner of Scheduled Land pertaining to the Scheduled Land in District Court, Jaipur, Rajasthan High Court and Supreme Court;
- Opinion on DLC of the Scheduled Land;
- Opinion on applicability of state government policy and central government policy.
- Issuance of Due Diligence Report with observation regarding any encumbrances and conclusion.
- As specified under the scope of work, we will conduct any public searches for the purposes of due diligence.

RAJASTHAN

MSME POLICY

POLICY 2024

SCHEMES FOR FISCAL ASSISTANCE

6.1 Asset Creation Incentives for MSMEs

Investment	Description
Investment Subsidy	Enterprises eligible for reimbursement of 75% of State tax due and deposited for 10 years.
Capital	Enterprises engaged in manufacturing of alternatives for plastic products shall be provided a special incentive equivalent to 50% of capital investment by the unit, subject to maximum of INR 40 lacs.
	Enterprises engaged in Agro & Food Processing shall be provided a special incentive equivalent to 50% of capital investment made by the unit, subject to maximum of INR 1.5 crores.



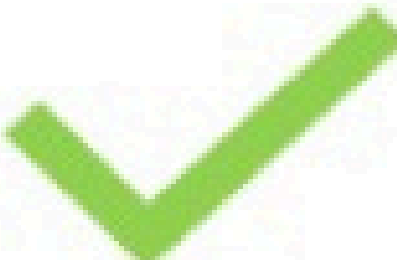
6.2 Assistance for New Enterprise Creation and Expansion






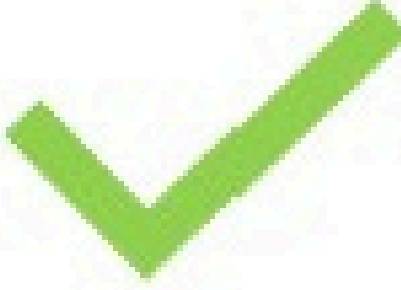
Support will be **provided to selected projects** for establishment of new MSMEs or for expansion / diversification / modernization of existing MSMEs through **additional interest subsidy over and above RIPS 2024 as per below :**

Loan Amount for plant and machinery / equipment or apparatus	Additional Interest Subvention over and above RIPS 2024
Up-to INR 5 crores	2%
INR 5 crores -10 crores	1%
INR 10 crores –50 crores	0.5%

Problem In Selection Of Land ?

Here's Your Answer

S. No.	Particulars	Land In Rural Area (OUT OF MASTER PLAN AREA)	Land in Urban Area (IN MASTER PLAN AREA)	RIICO/Private Developers Land
1.	100% Exemption from Stamp Duty (7.8%) Only Registration Fees (1%) All kinds of land even agriculture Before purchase the land apply for exemption			
2.	100% Exemption of Land Conversion Charges	No Conversion Charges 100% Exemption	You have to pay lease money, BSUP and facility charges.	It's included in selling price
3.	Land Cost	Very Low	Low	Very high
4.	Other Charges (Development CHARGES, Lease Money, GST, Annual Charges)	NIL	NIL	Very High and you have to pay every year

5.	Loanable			
6.	Permission			
7.	Choice	As per your choice and requirement	As per your choice and requirement	Many Restrictions
8.	Constructions	No boundation	Some boundation	As per rules and regulations
9.	Conversion Authority	Up to 50,000 sq. metre SDM and above district collector	Upto 10,000 sq. metre Nagar Palika, Nagar Nigam, JDA and above government	Already converted

- 1.Applicable on whole Rajasthan even Urban Rural area
- 2.This Act is applicable on all MSME enterprises, whose commercial production start on 4-3-2019 or afterwards
- 3.Applicable on both Manufacturing and Service unit even existing unit, If New Plant in other Location.
- 4.Approval Means – Any permission, no objection, clearance, consent, approval, registration, license etc. required in any Rajasthan law in connection with the establishment or operation of the enterprises in Rajasthan.
- 5.Exemption Period - Three Years from the date of issue of the certificate.

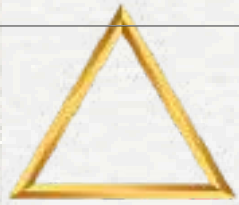
6.Act To Override

- 1.Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956)
- 2.Rajasthan Urban Improvement Act, 1959(Act No. 35 of 1959)
- 3.Rajasthan Gram Dan Act, 1971(Act No. 12 of 1971)
- 4.Jaipur, Jodhpur, Ajmer Development Authority Act, 1982 (Act No. 25 of 1982)
- 5.Rajasthan Panchayati Raj Act, 1994 (Act No. 13 of 1994)
- 6.Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009)

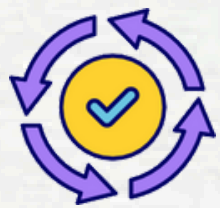
The background is a light-colored, textured surface, possibly paper, decorated with various torn pieces of vintage maps. The maps show different geographical features, including coastlines, rivers, and city grids. One map in the top left shows a network of roads or railways. Another in the top right shows a coastal area with a bay. A map in the bottom left features a decorative cartouche with the word 'JAPON'. In the bottom center, there is a small illustration of a classical building with a tall tower. A paper airplane is depicted in flight, positioned to the right of the main text.

Rajasthan Tourism Unit Policy 2024

RAJASTHAN'S UNIQUENESS

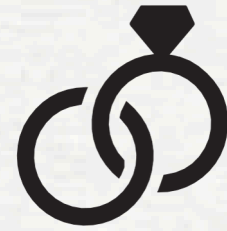


Part of Golden Triangle Circuit (Delhi-Jaipur-Agra) which accounts 35% of total FTA in India



9 UNESCO World Heritage Sites (Jaipur Walled City, Amber Fort, Jantar Mantar, Ranthambhore Fort, Kumbhalgarh Fort, Chittorgarh Fort, Gagron Fort, Jaisalmer Fort, Keoladeo National Park)

Presence of more than 68% of Heritage Hotels (140 out of 206) 1/2



Most- favored place for ‘Destination Wedding’ and ‘Heritage & Leisure Tourism’

Presence of all Leading Hotels Chain and robust demand due to increasing tourist footfall

Hotel rooms demand is more than supply. 70% of new inventory will come in tier-2 and tier-3 cities -----recent report by **CareEdge**



Increase in demand of hotel rooms in the State due to emergence of industries viz. mines& minerals, renewable energy, cement, gems& jewellery, etc.



Significant potential for tourist related activities along DMIC and Bharatmala Corridor

Diverse Tourism Products for all Ages and Interests

HERITAGE TOURISM

DESERT TOURISM

TRIBAL TOURISM

SPIRITUAL TOURISM

RURAL TOURISM

GEO HERITAGE
TOURISM

WILDLIFE AND ECO
TOURISM

WEEKEND GATEWAY

CRAFTS AND CUISINE
TOURISM

CULTURAL TOURISM

WEDDING TOURISM

RECREATIONAL
TOURISM

MICE TOURISM

FILM TOURISM

FAIR & FESTIVAL
TOURISM

ADVENTURE TOURISM

MEDICAL TOURISM

CARAVAN TOURISM

RECENT INITIATIVES TO DEVELOP/ IMPROVE FACILITIES FOR TOURISTS



Creation of Rajasthan
Tourism Infrastructure and
Capacity Building Fund
with ₹ 5,000 Cr. for tourism
infrastructure development



Jal Mahal, Amber-Nahargarh
& Surrounding Areas Tourism
Infrastructure Projects under
SASCI - ₹ 145 Cr.



Pilgrim Infrastructure
Development at 20 temples
with ₹300 Cr.



Tourism Infra Development at
Jodhpur and Bundi under
Swadesh 2.0



Development of Maharana
Pratap Tourist Circuit - ₹ 100 Cr.



Projects under PRASAD
(Malaseri Dungari (Bhilwara),
Karni Mata (Bikaner), Sun
Temple(Kota)

Tourism Trade/Business Opportunities for all segments

HOTELS & RESORTS

- Benefits under RTUP 2024 and RIPS 2024
- 100% exemptions on stamp duty, conversion charges, land use change, charges
- capital subsidy and investment subsidy under RIPS
- 5000+ hotels across State



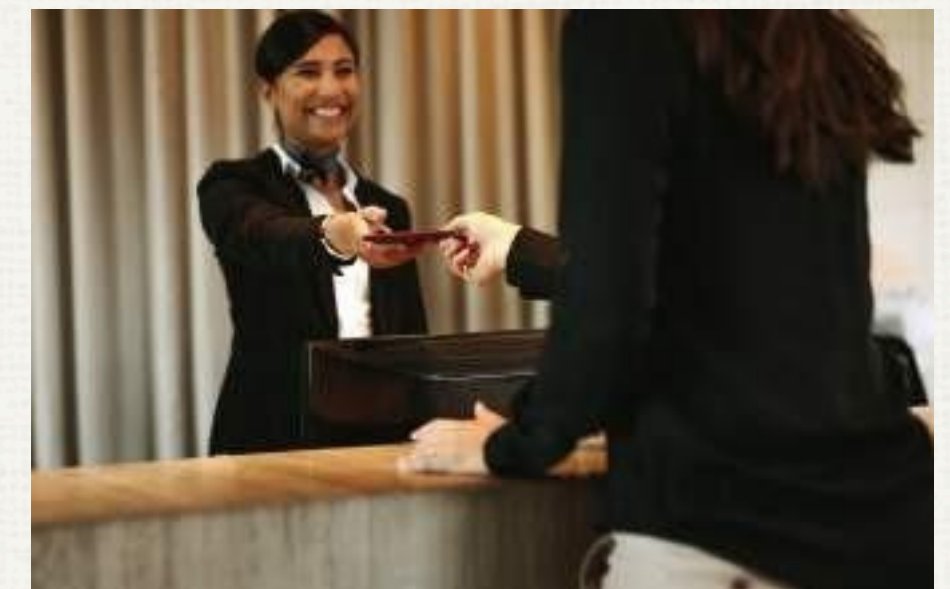
GUEST HOUSES

- Rajasthan Tourism Guest House Scheme 2020
- Tourist accommodation in residential area
- 6 to 20 rooms
- 800+ Units approved



PAYING GUEST

- Rajasthan Home Stay (Paying Guest Scheme) 2021
- Tourist accommodation in residential area
- Upto 5 rooms



DEFINITION OF TOURISM UNIT

- AMUSEMENT PARK
- CAMPING SITE
- CARAVAN
- CRUISE TOURISM
- ECO TOURISM UNIT
- FILM CITY
- HEALTH RESORT
- HERITAGE PROPERTY
- HERITAGE RESTAURANT
- HOTEL
- HOTEL HOUSING
- INDOOR/OUTDOOR PLAY \ONE
- INTEGRATED TOURISM VILLAGE
- MICE/CONVENTION CENTRE
- MOTEL/WAYSIDE FACILITIES
- MUSEUM/ART GALLERY
- RESORT
- RESORT HOUSING
- RESTAURANT
- ROPEWAY
- RURAL TOURISM UNITS
- SPORTS RESORT
- TOURISM STARTUPS UNITS
- TOURIST LUXURY COACH

DEFINITION OF TOURISM UNIT

1. “AMUSEMENT PARK”

Means a theme park or a water park or an adventure park or an entertainment park for providing recreational or fun or entertainment facilities with amusement rides, games, ropeways, water slides, restaurants, theme areas, activity areas, etc.



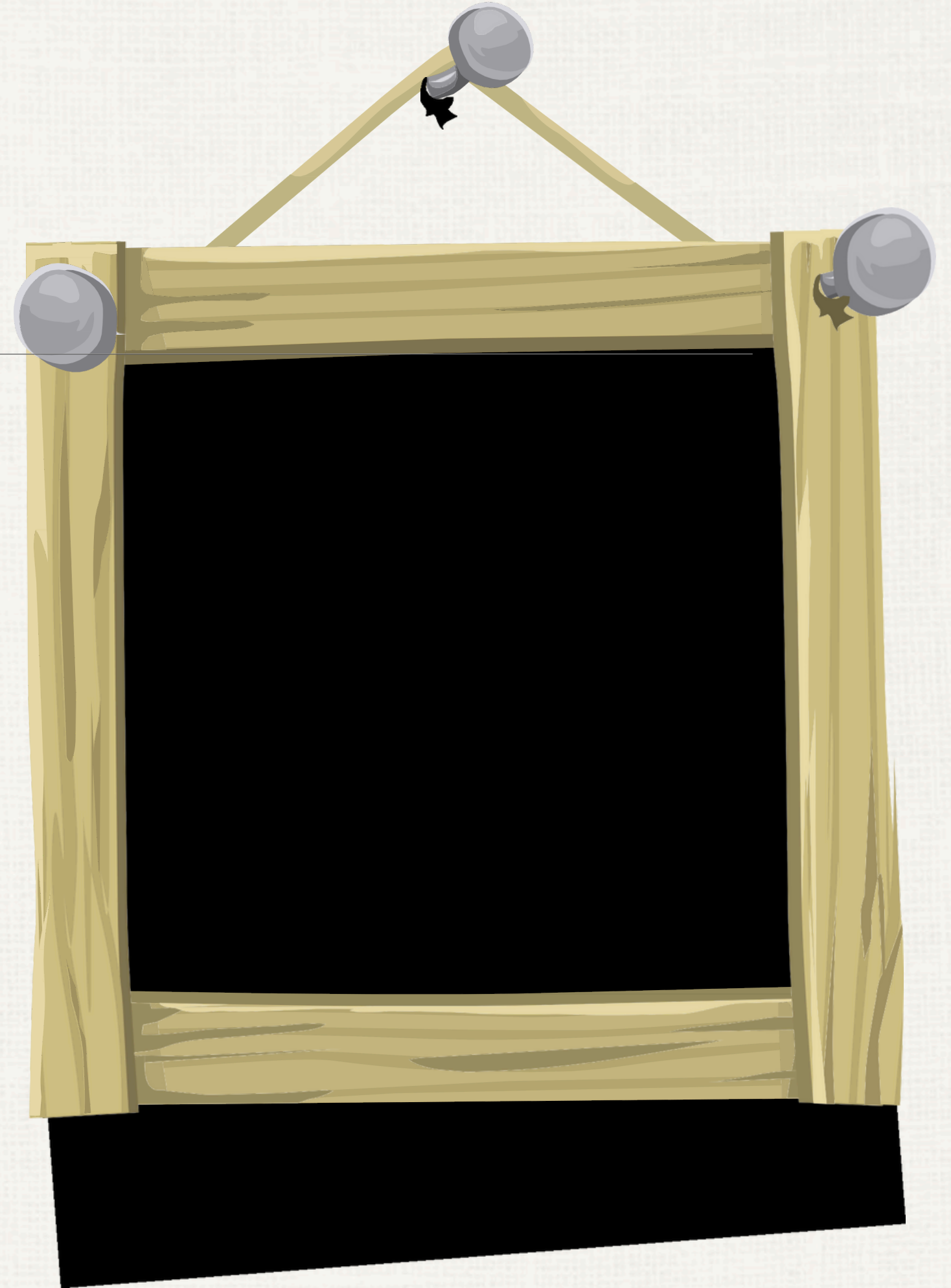
The background features a light-colored, textured surface. In the top-left and bottom-right corners, there are fragments of a colorful map with Chinese characters. A large, light-brown wooden frame is positioned on the right side, with a black rectangular area inside it. The frame is held together by four silver pushpins at the corners. A thin horizontal line extends from the left edge of the frame towards the text.

2. “CAMPING SITE”

With a minimum land area of 8000 sqm having at least 10 furnished tented accommodation along with dining, toilet facilities with investment of at least Rs. 1.00 crore

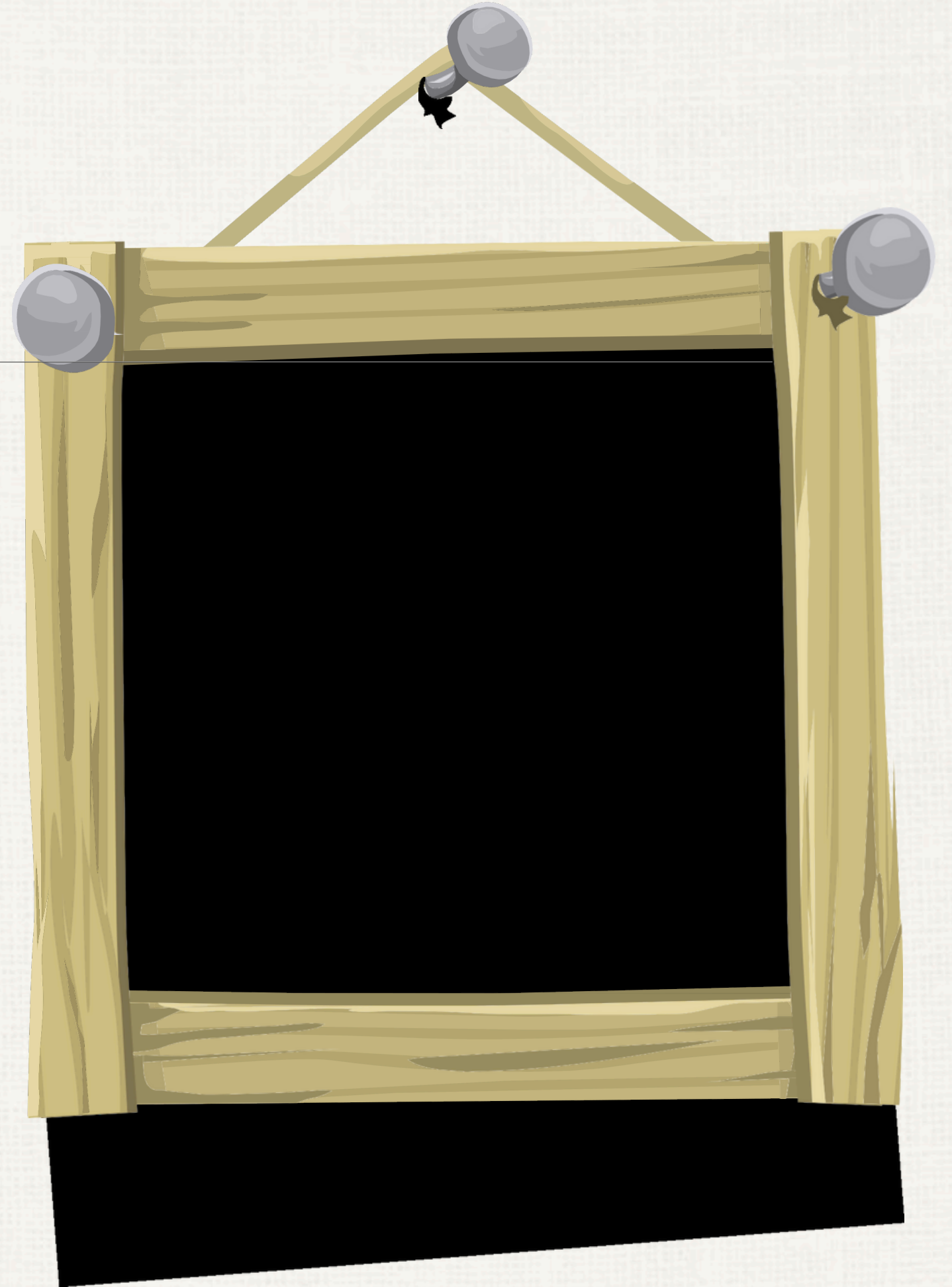
3. “CARAVAN”

Means a specially built vehicle registered with Transport Department, Government of Rajasthan which is used for the purpose of group-oriented leisure travel with seating capacity of at least 4 persons and bed capacity of at least 2 beds.



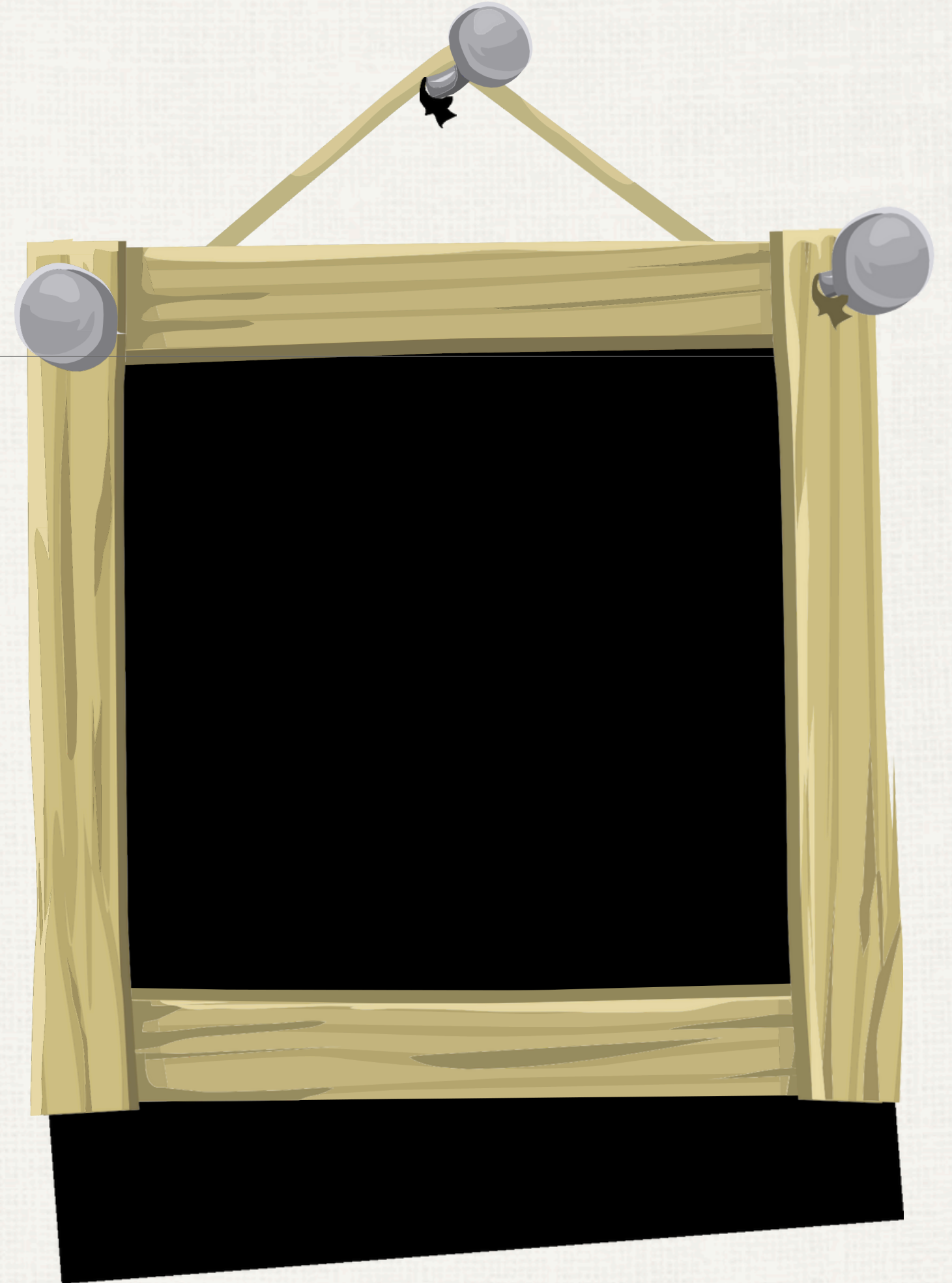
4. “CRUISE TOURISM”

means any yacht or cruise vessel with a minimum seating capacity of 20 persons and minimum accommodation capacity of 8 beds with hybrid engine and licensed by Government of Rajasthan, such vessels should have capacity of operating in the state's lakes and rivers on pay-and-use services.



5. “ECO TOURISM UNIT”

Means a tourism unit offering accommodation, meal, and other eco tourism activities while preserving and promoting areas of natural and ecological importance.



S. “FILM CITY”

means an integrated studio complex spread over a minimum land area of 10 acres that provides the physical facilities required for film making, including providing the flexibility to use the outdoor spaces for shooting purposes. It may be used as a popular tourist spot, recreation centre featuring many natural & artificial attractions including gardens, landscapes, amusement parks, statues, miniatures, streets, hotels, restaurants, art gallery, museum, hospital and shopping destinations.



7. “HEALTH RESORT”

Means a resorthavingaccommodation of minimum 10 lettable rooms and investment of at least Rs. 2.00 Crore is a short term residential/lodging facility with the purpose of providing services such as Yoga, Meditation , Dietary, Naturopathy, Ayurvedic/Ayush activities and other related treatments for rejuvenation of the body and health Applicable minimum land area shall be 8000 sqm.



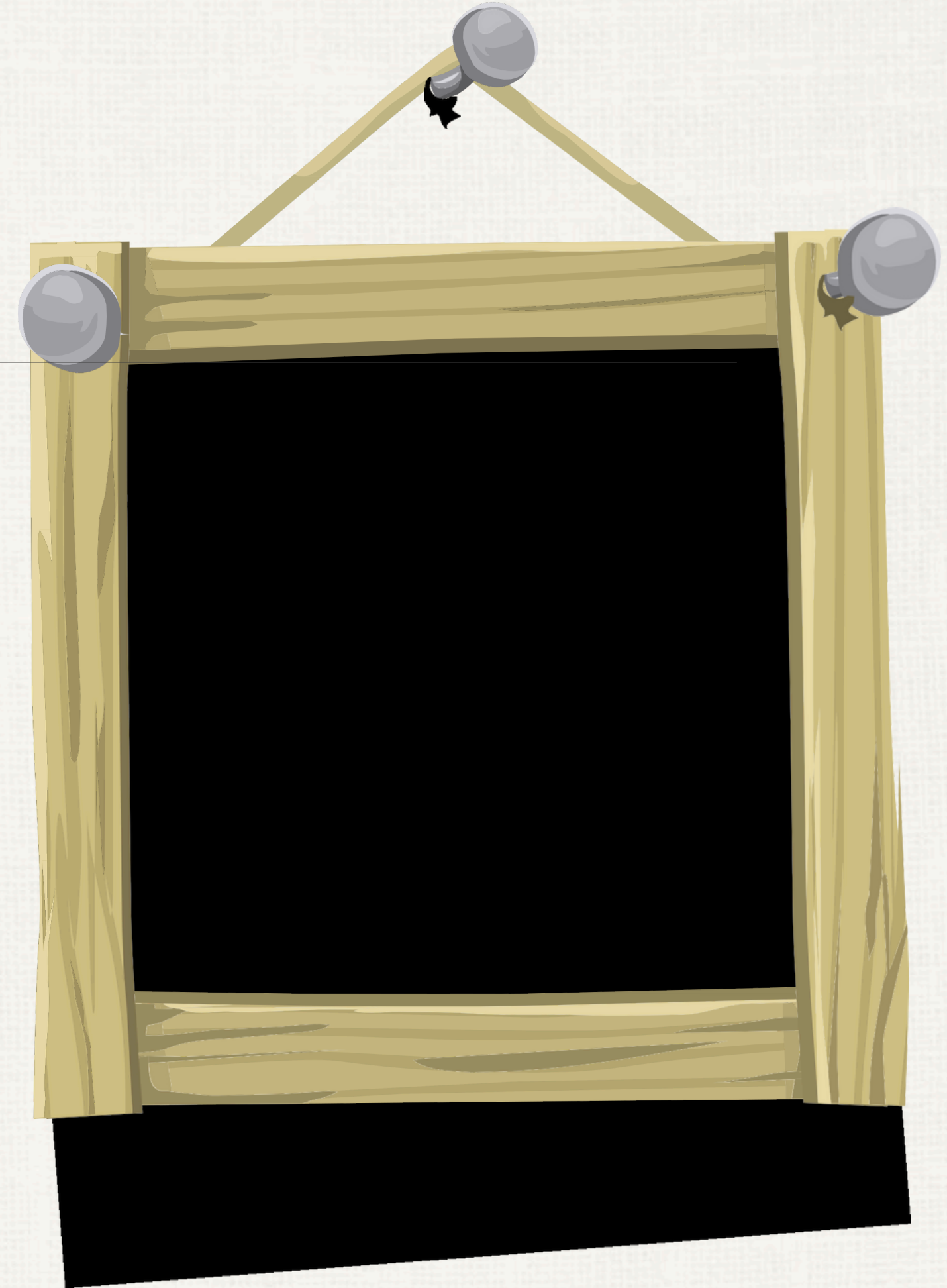
8. “HERITAGE HOTEL OR HERITAGE PROPERTY”

Means a hotel running in a fort, a fortress, a palace, a haveli, a castle, hunting lodge or residences with heritage features, built prior to 1.1.1950 and certified under guidelines for granting certificate of heritage for operating heritage hotels/ heritage properties. Minimum investment and minimum plot area condition shall not be applicable to these properties. Such heritage properties/ buildings/ hotels shall be entitled for floor-wise separate heritage certification also.



9. “HERITAGE RESTAURANT”

Means a Restaurant which is functional in a Heritage Property (without rooms) without requirements of minimum investments. Minimum investment requirement shall not be applicable for Heritage Restaurant



10. “HOTEL”

Having accommodation of minimum 10 lettable rooms with a minimum land area of 500 sqm and investment at least Rs. 2.00 Crore.



11. “HOTEL HOUSING”

Means hotel and housing activities permissible on a single plot of minimum size 8000 sqm for existing hotel's and 10000 sqm for new hotel proposals and with 65% built-up ratio as hotel and remaining 35% as residential/housing or per prevailing rules/regulations prescribed by UDH/LSG.



12. “INDOOR/OUTDOOR PLAY ZONE”

Means play zone providing indoor/outdoor adventure activities, recreation, games, fun, entertainment activities for kids and adults on a minimum land area of 1000 sqm and investment of at least Rs. 2.00 Crore.

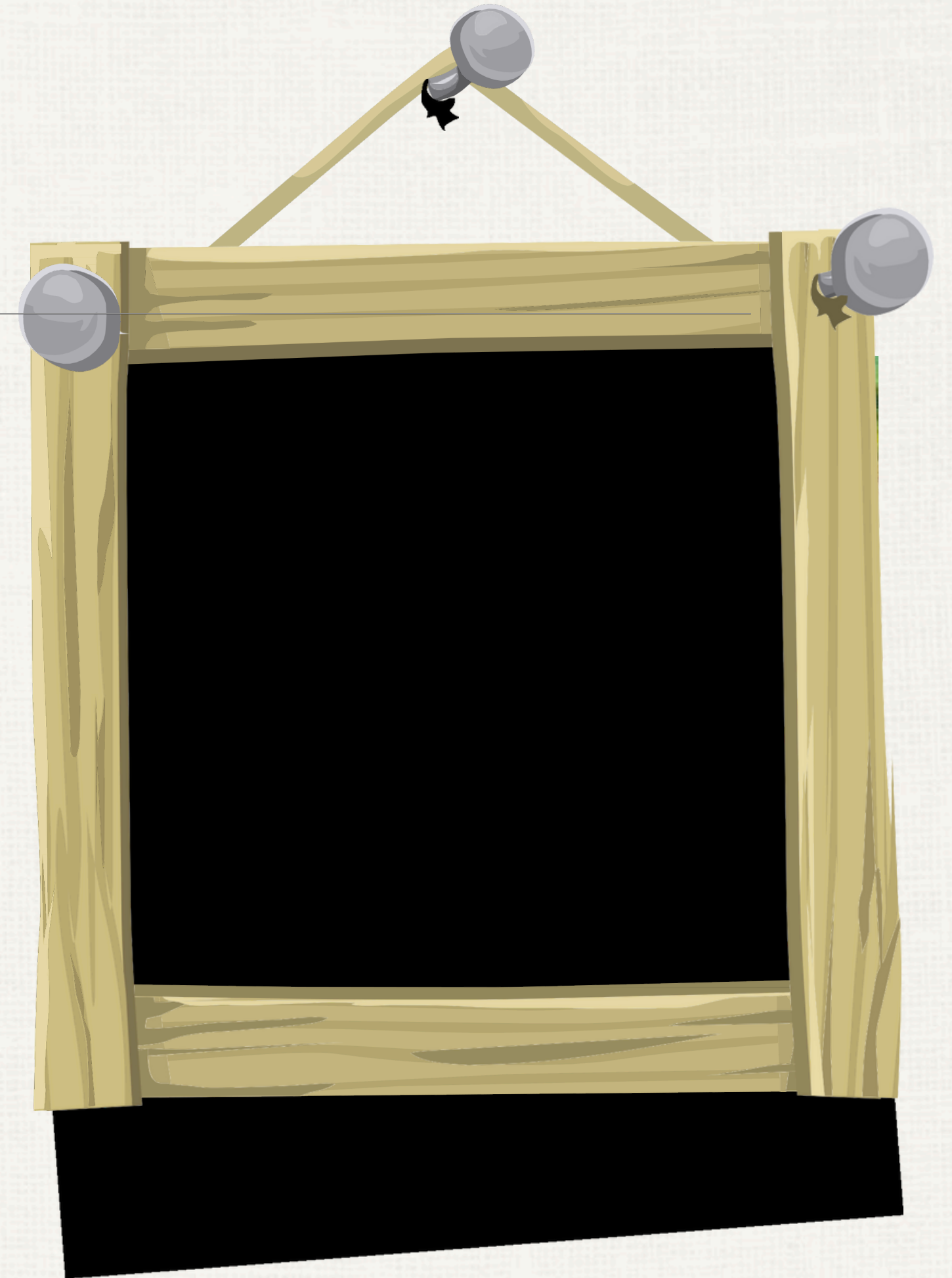


13. “INTEGRATED TOURISM VILLAGE”

Means a special tourism project integrating at least 05 types of Tourism Units defined in RTUP- 2024

and

/or prevailing Rajasthan Tourism Policy or any other new tourism theme, developed on minimum 15 hectares of land owned either individually or jointly in the form of JV, consortium, company, firm, registered society, or any other legal entity. Maximum 20% of the total land area will be allowed for residential activities, including maximum 5% of total area shall be reserved for a separate open-air theatre(OAT)/ podiums/ platforms/ stages for performance of local artists and for conducting workshops/ training and for other activities to promote tourism in the state.



14. “MICE/CONVENTION CENTRE/CONFERENCE HALL”

Means a covered pillar-less, airconditional hall having minimum carpet area of 5000 sqft with investment of at least Rs. 2.00 Crore that provides place for meeting, conventions/conferences and exhibitions, and can accommodate at least 500 persons at one point of time.



15. “MOTEL/WAYSIDE FACILITIES”

Having facilities of accommodation for travellers, vehicle parking and basic vehicle repairing, retail shopping and catering facilities , petrol pump facility/ E-vehicle charging station with a minimum land area of 3000 sqm and located on the connecting road between two or more destinations and investments of at least Rs. 2.00 Crore 10% of motel plot area shall be reserved for basic vehicle repairing workshop as per prevailing rules of UDH/LSG.



1S. “MUSEUM/ART GALLERY”

Means a unit on a minimum 5000sqft carpet area that researches, collects, conserves, interprets and exhibits tangible and intangible artefacts for viewing and buying.



17. RESORT

Meansaresortwhichprovides for sports/recreational facilities,riding, swimming or social amenities with boarding and lodging arrangements in cottage/rooms/tent.



18. “RESORT HOUSING”

Means a resort and more than one residential resort houses/villas permissible after taking permission/ NOC from all concerned departments on a single plot of area more than 8000 square meters and is permissible in residential/ ecological/ periphery control area/ highway development control zone, rural and other land uses or as per prevailing rules/ regulations prescribed by UDH / LSG.



19. “RESTAURANT / CAFETERIA”

Is a restaurant / cafeteria having investment of at least Rs. 1.00 Crore with seating capacity of minimum 40 persons/visitors at a time. The units must have a hygienically maintained kitchen with modern equipments in the premises as well as a separate toilet facility for men and women.



20. “ROPEWAY”

Means ropeway established under The Rajasthan Ropeways Act, 1996 and other prevailing rules and orders.



21. “RURAL TOURISM UNITS”

Means a rural Tourism Unit as defined in Rajasthan Rural Tourism Scheme - 2022

22. “SPORTS RESORT”

Means a sports resort such as a golfcourse / studfarm / pologround / anyotheradventure related sports or with or without recreational and accommodation facilities, provided that in respect of a golf course, polo ground and any other adventure activity which require huge account of water, the source of water should substantially be recycled water.



23. “TOURISM STARTUPS UNITS”

Meansan enterprises eligible for such categorization as defined in the startup policy of government. these will be eligible for benefits admissible under this policy, prevailing RIPS and any other department of the Government of Rajasthan.



24. “TOURIST LUXURY COACH”

Means an air-conditioned coach with push back seats used for transportation of tourist to different tourist destinations and for sightseeing of various tourist places with a maximum seating capacity of 22 seats and shall have a valid all India permit.






ADMISSIBLE BENEFITS UNDER
POLICY

1. BENEFITS RELATING TO STAMP
DUTY

Exemption from payment of 75% and reimbursement of 25% stamp duty.

2. BENEFITS RELATING TO
CONVERSION CHARGES

Exemption from payment of 75% and reimbursement of 25% conversion charges.





ment charges and
charges on



8. Fire noc - 3 years at a time

9. Composite bar license on subsidized rates/fees in accordance with prevailing excise policy.

10. 10% plinth/ 1000sqm area (whichever is less) allowed for commercial use

11. Double built-up area (bar) of four without betterment levy.

EARMARKING & ALLOTMENT OF GOVERNMENT LAND FOR TOURISM

UNITS

EARMARKING AND SET - APART OF LAND FOR TOURISM UNITS

All development authorities, urban improvement trusts (UITs), municipal

- *bodies, gram panchayats, Rajasthan Housing Board (RHB), RIICO, Revenue Department, District Collectors, etc. shall endeavour to identify suitable Govt. land for the establishment of Tourism Units.*

Govt. land so identified shall be set apart and reserved for Tourism units.

- *Information of such land bank would be made available on the website of concerned development Authority/UIT/local body/District Collector/ Revenue Department etc. Concerned authorities shall endeavour or earmark upto 5% land for*
tourism facility zone in their master plan/ zonal development plan/
- *industrial area (RIICO)/ Private industrial area.*



ALLOTMENT OF GOVT. LAND FOR TOURISM UNITS.

- Tourism unit projects making a new investment of minimum Rs 100 crore in three years may be allotted government land in the areas identified by the government.

ALLOTMENT OF GOVT. LAND ADJOINING TO THE TOURISM UNIT

- Govt. land adjoining to or falling inside a Tourism Unit may be allotted to such tourism units on agriculture DLC in rural areas and residential DLC in urban areas, however , such allotment of additional land shall not be more than 10% of ownership land of the tourism unit.
- Allotment of govt. land adjoining to the tourism unit may be considered only when such adjoining land can not be used independently for any other public purpose.



Timeline for Conversion of Land and Building Plan Approval for Tourism Unit

timeline for disposal of applications from the date of submission of application complete in all aspects		
Area	Conversion of land / land use change	approval of building plan
Urban area	60 days	60 days
Rural area	45 days	as per applicable rules

- Timeline for conversion of land and building plan approval
- Lease Amount: The lease amount for Tourism Units in urban areas will be charged on prevailing residential premium rate.
- BSUP Charge: Basic Services for Urban Poor (BSUP) charges for Tourism Units will be charged only for the covered area.

MINIMUM ROAD WIDTH FOR TOURISM UNIT

Area	Required minimum road width
Urban Area	As per prevailing rules of UDH/LSG department
rural and panchayat area	30 feet

- Minimum Road Width
- Operation of Hotels and Tourism Units located on narrow roads in walled city area will be facilitated provided they make adequate arrangement for parking, etc.



BUILT-UP AREA RATIO (BAR)

Under the Tourism Unit Policy-2015, double FAR was available for Tourism Units. However, under prevailing Rajasthan Building Byelaws , 2020, FAR has been replaced by BAR. Accordingly, double BAR i.e. BAR four (4) may be admissible to Hotels and Restaurants defined in this Policy without betterment levy.

TAXES AND LEVIES ON INDUSTRIAL RATES

Government of Rajasthan has granted Industry Status to Tourism and Hospitality Sector for paying taxes and levies. Department of Tourism-GoR grants 'Entitlement Certificate for Industry Benefits' to eligible operating Tourism Units to claim industry benefits from different Departments. At present, operating Tourism Units can claim benefits such as electricity charges, urban development (UD) tax, building plan approval charges on industrial rates from concerned departments after obtaining Entitlement Certificate for Industry Benefits from Department of Tourism. These benefits shall continue under this Policy.



TIME PERIOD OF LICENSES FOR TOURISMUNITS

- Operating licenses (trade, hotel and restaurant licenses) for operation of Tourism Units shall be issued for 10 years at a time.
- Fire NOC for operation of Tourism Units shall be issued for at least 3 years at a time. However regular physical verification shall be ensured to avoid any lapse in meeting necessary requirements.
- Above licenses may be considered for rural areas also. All licenses/ permission/ registrations required to start operation of Tourism Unit and renewal of licenses shall be applied through SSO portal.



NEW GUEST HOUSE POLICY 2020



The residential premises to be registered under this scheme as Guest House s conform to the following conditions, namely:-

(i) All existing Paying Guest houses approved by the Department of Tourism and existing hotels in residential areas (under operation before launching of Tourism

Policy, 2020 will be eligible. (ii) New houses with Plot size above 167 Sq. meter and located at a minimum 30 feet wide road.

(iii) Buildings that have flats owned by more than one owner are excluded from the Scheme.

(iv) It will be mandatory for the owner/lessee of the Guest house that he/she live physically with the family in the Guest House premises.

(v) The residence will have not more than 23 rooms. However, the kitchen, dining hall, one store room and a general store / grocery shop will not be counted under total number of rooms in the guest house.

(vi) Minimum three rooms of the Guest house shall be used for personal residence by owner/lessee.

Rajasthan Rural Tourism Scheme 2022

अब
बनेंगे खेतों में

होटल/रिसोर्ट





राजस्थान ग्रामीण
पर्यटन योजना 2022



Salient Features of the Scheme

- Rural tourism units will be permissible in the area outside the municipal area where the Gram Panchayat is functioning.
- Scheme covers setting-up of rural tourism units such as guest houses, agro-tourism units, paying guests (home stay), camping sites and caravan parks.
- Under the Scheme, agro tourist units will be permissible on minimum 2000 square meters and maximum 2 hectares agriculture land, camping units and caravan parks will be permissible on minimum 1000 square meters and maximum of 1- hectare agricultural land will be allowed. However, minimum and maximum plot area has not been fixed for rural guest house in populated/residential areas.
- Rural tourism units will be allowed on 15 feet wide road.
- Rural tourism units will not require land conversion and building plan approval.
- FSSAI license will be essential for the operation of the rural tourism units.

Benefits of Rural Tourism Unit

- 100% exemption of stamp duty will be provided. Initially 25% stamp duty shall be payable; on submission of certificate of the tourism unit, stamp duty will be refunded.
- 100% reimbursement of the payable and deposited SGST will be done for 10 years.
- Under "Mukhya Mantri Laghu Udhayog Protsahan Yojana" in place of 8% interest now 9% interest subsidy will be given upon loan up to Rs.25 lakh.
- The need for land conversion and building plan approval for rural tourism units is not required.
- Land conversion and building plan approval for rural tourism units is not mandatory
- Promotion of rural tourism in the area under the Forest Department will be done as per the provisions of Rajasthan Eco-Tourism Policy, 2021.

Thank You

We Hope that this Session
was fruitful to You

For AnyQuery
You CanContactUs

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