

GENERAL EXEMPTION NO. 14
(Rescinded by Notification No. 21/17)

Exemption to all goods except cigarettes, cigars, manufactured tobacco and substitutes thereof, soft drinks and their concentrate cleared from a unit located in the state of Jammu & Kashmir equal to duty of excise and additional duty of excise paid in cash.

[Notfn. No. 57/02-CE. dt. 14.11.2002 as amended by Notfn. Nos. 05/03,65/03, 11/04, 22/08 35/08, 3/16, 5/16]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the **goods specified in the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), other than goods specified in Annexure appended hereto, and cleared from a unit located in the State of Jammu and Kashmir**, from so much of the duty of excise leviable thereon under any of the said Acts **as is equivalent to the duty payable on value addition undertaken in the manufacture of the said goods by the said unit.**

2 The duty payable on value addition shall be equivalent to the amount calculated as a percentage of the total duty payable on the said excisable goods of the description specified in column (3) of the Table below (hereinafter referred to as the said Table) and falling within the Chapter of the said First Schedule as are given in the corresponding entry in column (2) of the said Table when manufactured starting from inputs specified in the corresponding entry in column (5) of the said Table in the same factory, at the rates specified in the corresponding entry in column (4) of the said Table:

TABLE

S.No.	Chapter of the first Schedule	Description of goods	Rate	Description of inputs for manufacture of goods in column (3)
(1)	(2)	(3)	(4)	(5)
1.	29	All goods	29	Any goods
2.	30	All goods	56	Any goods
3.	33	All goods	56	Any goods
4.	34	All goods	38	Any goods
5.	38	All goods	34	Any goods
6.	39	All goods	26	Any goods
7.	40	Tyres, tubes and flaps	41	Any goods
8.	72 or 73	All goods	39	Any goods, other than iron ore
9.	74	All goods	15	Any goods
10.	76	All goods	36	Any goods

(1)	(2)	(3)	(4)	(5)
11.	85	Electric motors and generators, electric generating sets and parts thereof	31	Any goods
12.	25	Cement or cement clinker	75	Limestone and gypsum
13.	17 or 35	Modified starch/glucose	75	Maize
14.	18	Cocoa butter or powder	75	Cocoa beans
15.	72 or 73	Iron and steel products	75	Iron ore
16.	Any chapter	Goods other than those mentioned above in S.Nos.1 to 15	36	Any goods

Provided that where the duty payable on value addition exceeds the duty paid by the manufacturer on the said excisable goods, other than the amount paid by utilization of CENVAT credit during the month, the duty payable on value addition, shall be deemed to be equal to the duty so paid other than by CENVAT credit.

2 A In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be subject to the condition that the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration for payment of duty on goods cleared during such month and pays only the balance amount in cash.

2 B The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) the manufacturer shall submit a statement of the total duty paid and that paid by utilization of CENVAT credit, on each category of goods specified in the said Table and cleared under this notification, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 7th of the next month in which the duty has been paid;

(b) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification as may be deemed necessary, shall refund the duty payable on value addition, computed in the manner as specified in paragraph 2A to the manufacturer by the 15th of the month following the one in which the statement as at clause (a) above has been submitted.

2 C Notwithstanding anything contained in sub-paragraph 2B above,-

(a) the manufacturer at his own option, may take credit of the amount calculated in the manner specified in paragraph 2A in his account current, maintained in terms of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilized by the manufacturer for payment of duty, in the manner specified under rule 8 of the Central Excise Rules, 2004, in subsequent months, and such payment shall be deemed to be payment in cash;

(b) the credit of the refund amount may be taken by the manufacturer in his account current, by the 7th of the month following the month under consideration;

(c) a manufacturer who intends to avail the option under clause (a) shall exercise his option in writing for availing such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year;

(d) the manufacturer shall submit a statement of the total duty payable as well as the duty paid by utilization of CENVAT credit or otherwise and the credit taken as per clause (a), on each category of goods manufactured and cleared under the notification and specified in the said Table, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 15th of the month in which the credit has been so taken;

(e) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification, as may be deemed necessary, shall determine the amount correctly refundable to the manufacturer and intimate to the manufacturer by the 15th day of the next month to the month in which the statement under clause (d) has been submitted. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the intimation, reverse the said excess credit from the account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount;

(f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount calculated in the manner specified in sub-paragraph 2A in his account current on his own, as provided for in clauses (a) to (c);

(g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified therein, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilisation of such irregular or excess credit.

Explanation.-For the purposes of this paragraph, duty paid by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2004.

2.1 (1) Notwithstanding anything contained in paragraph 2A, the manufacturer shall have the option not to avail the rates specified in the said Table and apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, having jurisdiction over the manufacturing unit of the manufacturer for fixation of a special rate representing the actual value addition in respect of any goods manufactured and cleared under this notification, if the manufacturer finds that the actual value addition in the production or manufacture of the said goods is at least 115 per cent of the rate specified in the said Table and for the said purpose, the manufacturer may make an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, not later than the 30th day of September in a financial year for determination of such special rate, stating all relevant facts including the proportion in which the material or components are used in the production or manufacture of goods:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, if he is satisfied that the manufacturer was prevented by sufficient cause from making the application within the aforesaid time, allow such manufacturer to make the application

within a further period of thirty days:

Provided further that the manufacturer supports his claim for a special rate with a certificate from his statutory Auditor containing a calculation of value addition in the case of goods for which a claim is made, based on the audited balance sheet of the unit for the preceding financial year:

Provided also that a manufacturer that commences commercial production on or after the 1st day of April, 2008 may file an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, for the fixation of a special rate not later than the 30th day of September of the financial year subsequent to the year in which it commences production.

(1A) Nothing contained in sub-paragraph (1) shall apply to a unit manufacturing goods falling under Serial Nos. 12, 13, 14 or 15 of the Table.

(2) On receipt of the application referred to in sub-paragraph (1), the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, after making or causing to be made such inquiry as he deems fit, shall fix the special rate within a period of three months of such application;

(3) Where the manufacturer desires that he may be granted refund provisionally till the time the special rate is fixed, he may, while making the application, apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, in writing for grant of provisional refund at the rate specified in column (4) of the said Table for the goods of description specified in column (3) of the said Table and falling in Chapter of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986) as in corresponding entry in column (2) of the said Table, and on finalization of the special rate, necessary adjustments be made in the subsequent refunds admissible to the manufacturer in the month following the fixation of such special rate.

(4) Where the Central Government considers it necessary so to do, it may-

(a) revoke the special rate or amount of refund as determined under sub-paragraph (2) by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate so fixed.

Explanation: For the purpose of this paragraph, the actual value addition in respect of said goods shall be calculated on the basis of the financial records of the preceding financial year, taking into account the following:

- (i) Sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods;
- (ii) Less: Cost of raw materials and packing material consumed in the said goods;
- (iii) Less: Cost of fuel consumed if eligible for input credit under CENVAT Credit Rules, 2004;
- (iv) Plus: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year;
- (v) Less: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year preceding that under consideration.

Special rate would be the ratio of actual value addition in the production or manufacture of the said goods to the sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid

on the goods.

(5) The manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April of the year in which the application referred to at sub-paragraph (1) was filed with the Commissioner of Central Excise or Commissioner of Central Excise and Customs, as the case may be:

Provided that in cases where the application referred to in sub-paragraph (1) had already been filed prior to the 10th day of June, 2008, the manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April, 2008.

(5A) A manufacturer who commences commercial production on or after the 1st day of April, 2008, shall be entitled to refund at the special rate fixed under sub-paragraph (2) against his first application in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the date of commencement of such commercial production and the difference between the refund payable at such special rate and the actual refund paid to him from the date of commencement of commercial production till the date of fixation of special rate, during the period shall be refunded to him.

(6) Where a special rate is fixed under sub-paragraph (2), the refund payable in a month shall be equivalent to the amount calculated as a percentage of the total duty payable on such excisable goods, at the rate so fixed:

Provided that the refund shall not exceed the amount of duty paid on such goods, other than by utilization of CENVAT credit.

2.2 (1) In case the total amount of refund paid or payable to a manufacturer in respect of goods cleared from a unit during a financial year is less than the total duty paid by him on the said goods, other than the amount paid by utilization of CENVAT credit, for the year, the differential amount, if any, shall be refunded to him subject to the condition that the total refund made to him during the year, including the aforesaid differential amount, does not exceed the total duty payable on value addition whether at the rate specified in the Table or at the special rate fixed under paragraph 2.1.

(2) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall refund the differential amount, if any, to the manufacturer not later than the 15th day of May in the subsequent financial year.

3. The exemption contained in this notification shall apply only to the following kind of units namely:-

(a) **New industrial units** which have commenced their commercial **production** on or **after the 14th day of June 2002 but not later than the 31st day of March 2016.**

(b) Industrial units existing before the 14th day of June 2002, but which have,-

(i) undertaken **substantial expansion** by way of increase in installed capacity by not less than **twenty-five per cent** on or after the **the 14th day of June 2002 but not later than the 31st day of March 2016;** or

(ii) made new investments on or after **the 14th day of June 2002 but not later than the 31st day of March 2016,** and such new investment is directly attributable to the

generation of **additional regular employment of not less than twenty-five per cent** over and above the base employment limit, subject to the conditions that,-

- (1) the unit shall not reduce regular employment after claiming exemption, and once such employment is reduced below one hundred and twenty-five per cent of the base employment limit, such industrial unit shall be debarred from claiming the exemption contained in this notification in future. However, the exemption availed by such industrial unit, prior to such reduction, shall not be recoverable from such industrial unit.
- (2) the manufacturer shall produce a certificate, from General Manager of the concerned District Industries Centre to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, to the effect that the unit has created such additional regular employment.

Explanation : For the purposes of this notification,-

- (a) "base employment limit" means maximum number of regular employees employed at any point of time, by the concerned industrial unit, during last five years;
- (b) "regular employment" shall not include employment provided by the industrial unit to daily wagers or casual employees;
- (c) "new investment" shall not include investments which are used for paying off old debts or making payments for the plant or machinery installed prior to the 14th day of June 2002, or paying salaries to the employees.

4. The exemption contained in this notification shall apply to any of the said units for a **period not exceeding ten years** from the date of publication of **this notification** in the Official Gazette or from the **date of commencement of commercial production whichever is later**.

5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the State of Jammu and Kashmir.

6. The exemption contained in this notification shall not apply to:

- (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;
- (b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.

ANNEXURE

1. Cigarettes/ cigars of Tobacco;
2. Manufactured tobacco and substitutes thereof;
3. Soft drinks and their concentrates.

SCHEDULE

S.No. Goods manufactured by the following Activities or Industries

(1) (2)

1. Food Processing and agro based industries (excluding conventional grinding / extraction units) such as:
 - (a) Sauces, Ketchup;

- (b) Fruit Juices and fruit pulp;
- (c) Jams, jellies, vegetable juices, puree, pickles;
- (d) Fruit Waxing, packaging, grading
- 2. Leather Processing and Leather goods
- 3. Tissue culture
- 4. Silk Reeling Yarn, Yarn spun from silk waste and Woven fabrics of silk or silk waste
- 5. Wool and Woven fabrics of wool
- 6. Woven fabrics of cotton
- 7. Floriculture
- 8. Medicinal herbs - processing
- 9. Green House only in Ladakh
- 10. Computer hardware / Electronics (integrated circuits and micro assemblies)
- 11. Sports goods and articles and equipment for general physical exercise
- 12. Auto Ancillaries
- 13. Eco- Tourism : Hotels, Houseboats, Resorts, adventure and leisure sports, amusement parks, cable car, Guesthouse only in Ladakh.
- 14. Handicrafts
- 15. Precision engineering
- 16. Exploration of minerals

Explanation:- For the removal of doubts, it is hereby declared that for the purpose of this notification, “mineral” does not include crude petroleum oils and the expression “Exploration of mineral” shall be construed accordingly.

GENERAL EXEMPTION NO. 15
(Rescinded by Notification No. 21/17)

Exemption to specified goods manufactured by Units located in specified areas of Jammu & Kashmir equal to duty of excise and additional duty of excise paid in cash.

[Notifn.No.56/02-CE. dt. 14.11.2002 as amended by Notfn. Nos. 5/03,40/03, 65/03,79/03, 11/04, 34/05, 19/08, 34/08, 52/08, 3/16, 5/16].

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), other than goods specified in Annexure I appended hereto, and cleared from a unit located in the **Industrial Growth Centre, Industrial Infrastructure Development Centre or Export Promotion Industrial Park or Industrial Estate or Industrial Area or Commercial Estate, or Scheme Area**, as the case may be, specified in **Annexure - II** appended hereto, from so much of the **duty of excise or additional duty of excise**, as the case may be, leviable thereon under any of the said Acts as is equivalent to the duty payable on value addition undertaken in the manufacture of the said goods by the said unit.

2. The duty payable on value addition shall be equivalent to the amount calculated as a percentage of the total duty payable on the said excisable goods of the description specified in column (3) of the Table below (hereinafter referred to as the said Table) and falling within the Chapter of the said First Schedule as are given in the corresponding entry in column (2) of the said Table when manufactured starting from inputs specified in the corresponding entry in column (5) of the said Table in the same factory, at the rates specified in the corresponding entry in column (4) of the said Table:

TABLE

S.No.	Chapter of the First Schedule	Description of goods	Rate	Description of inputs for manufacture of goods in column (3)
(1)	(2)	(3)	(4)	(5)
1.	29	All goods	29	Any goods
2.	30	All goods	56	Any goods
3.	33	All goods	56	Any goods
4.	34	All goods	38	Any goods
5.	38	All goods	34	Any goods
6.	39	All goods	26	Any goods
7.	40	Tyres, tubes and flaps	41	Any goods
8.	72 or 73	All goods	39	Any goods, other than iron ore
9.	74	All goods	15	Any goods
10.	76	All goods	36	Any goods
11.	85	Electric motors and generators, electric generating sets and parts thereof	31	Any goods
12	25	Cement	75	Lime stone and gypsum
12A	25	Cement clinker	75	Lime stone
13.	17 or 35	Modified starch or glucose	75	Maize, maize starch or tapioca starch
14.	18	Cocoa butter or powder	75	Cocoa beans
15.	72 or 73	Iron and steel products	75	Iron ore
15A	29 or 38	Fatty acids or Glycerine	75	Crude palm kernel, coconut, mustard or rapeseed oil
15B	72	Ferro alloys, namely, ferro chrome, ferro manganese or silico manganese	75	Chrome ore or manganese ore
16.	Any chapter	Goods other than those mentioned above in S.Nos.1 to 15	36	Any goods

Provided that where the duty payable on value addition exceeds the duty paid by the manufacturer on the said excisable goods, other than the amount paid by utilization of CENVAT credit during the month, the duty payable on value addition, shall be deemed to be equal to the duty so paid other than by CENVAT credit.

2A In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be subject to the condition that the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration for payment of duty on goods cleared during such month and pays only the balance amount in cash.

2B The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) the manufacturer shall submit a statement of the total duty paid and that paid by utilization of CENVAT credit, on each category of goods specified in the said Table and cleared under this notification, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 7th of the next month in which the duty has been paid;

(b) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification as may be deemed necessary, shall refund the duty payable on value addition, computed in the manner as specified in paragraph 2 to the manufacturer by the 15th of the month following the one in which the statement as at clause (a) above has been submitted.

2C Notwithstanding anything contained in sub-paragraph 2B above,-

(a) the manufacturer at his own option, may take credit of the amount calculated in the manner specified in paragraph 2 in his account current, maintained in terms of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilized by the manufacturer for payment of duty, in the manner specified under rule 8 of the Central Excise Rules, 2004, in subsequent months, and such payment shall be deemed to be payment in cash;

(b) the credit of the refund amount may be taken by the manufacturer in his account current, by the 7th of the month following the month under consideration;

(c) a manufacturer who intends to avail the option under clause (a) shall exercise his option in writing for availing such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year;

(d) the manufacturer shall submit a statement of the total duty payable as well as the duty paid by utilization of CENVAT credit or otherwise and the credit taken as per clause (a), on each category of goods manufactured and cleared under the notification and specified in the said Table, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 15th of the month in which the credit has been so taken;

(e) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification, as may be deemed necessary, shall determine the amount correctly refundable to the manufacturer and intimate to the manufacturer by the 15th day of the next month to the

month in which the statement under clause (d) has been submitted. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the intimation, reverse the said excess credit from the account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount;

(f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount calculated in the manner specified in sub-paragraph 2 in his account current on his own, as provided for in clauses (a) to (c);

(g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified therein, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilisation of such irregular or excess credit.

Explanation.-For the purposes of this paragraph, duty paid by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2004.

2.1 (1) Notwithstanding anything contained in paragraph 2, the manufacturer shall have the option not to avail the rates specified in the said Table and apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, having jurisdiction over the manufacturing unit of the manufacturer for fixation of a special rate representing the actual value addition in respect of any goods manufactured and cleared under this notification, if the manufacturer finds that the actual value addition in the production or manufacture of the said goods is at least 115 per cent of the rate specified in the said Table and for the said purpose, the manufacturer may make an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, not later than the 30th day of September in a financial year for determination of such special rate, stating all relevant facts including the proportion in which the material or components are used in the production or manufacture of goods:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, if he is satisfied that the manufacturer was prevented by sufficient cause from making the application within the aforesaid time, allow such manufacturer to make the application within a further period of thirty days:

Provided further that the manufacturer supports his claim for a special rate with a certificate from his statutory Auditor containing a calculation of value addition in the case of goods for which a claim is made, based on the audited balance sheet of the unit for the preceding financial year:

Provided also that a manufacturer that commences commercial production on or after the 1st day of April, 2008 may file an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, for the fixation of a special rate not later than the 30th day of September of the financial year subsequent to the year in which it commences production.

(1A) Nothing contained in sub-paragraph (1) shall apply to a unit manufacturing goods falling under Serial Nos. 12, 13, 14 or 15 of the Table.

(2) On receipt of the application referred to in sub-paragraph (1), the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, after making or causing to be made such inquiry as he deems fit, shall fix the special rate within a period of three months of such application;

(3) Where the manufacturer desires that he may be granted refund provisionally till the time the special rate is fixed, he may, while making the application, apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, in writing for grant of provisional refund at the rate specified in column (4) of the said Table for the goods of description specified in column (3) of the said Table and falling in Chapter of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986) as in corresponding entry in column (2) of the said Table, and on finalization of the special rate, necessary adjustments be made in the subsequent refunds admissible to the manufacturer in the month following the fixation of such special rate.

(4) Where the Central Government considers it necessary so to do, it may-

(a) revoke the special rate or amount of refund as determined under sub-paragraph (2) by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate so fixed.

Explanation: For the purpose of this paragraph, the actual value addition in respect of said goods shall be calculated on the basis of the financial records of the preceding financial year, taking into account the following:

(i) Sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods;

(ii) Less: Cost of raw materials and packing material consumed in the said goods;

(iii) Less: Cost of fuel consumed if eligible for input credit under CENVAT Credit Rules, 2004;

(iv) Plus: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year;

(v) Less: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year preceding that under consideration.

Special rate would be the ratio of actual value addition in the production or manufacture of the said goods to the sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods.

(5) The manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April of the year in which the application referred to at sub-paragraph (1) was filed with the Commissioner of Central Excise or Commissioner of Central Excise and Customs, as the case may be:

Provided that in cases where the application referred to in sub-paragraph (1) had already been filed prior to the 10th day of June, 2008, the manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April, 2008.

(5A) A manufacturer who commences commercial production on or after the 1st day of April, 2008, shall

be entitled to refund at the special rate fixed under sub-paragraph (2) against his first application in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the date of commencement of such commercial production and the difference between the refund payable at such special rate and the actual refund paid to him from the date of commencement of commercial production till the date of fixation of special rate, shall be refunded to him.

(6) Where a special rate is fixed under sub-paragraph (2), the refund payable in a month shall be equivalent to the amount calculated as a percentage of the total duty payable on such excisable goods, at the rate so fixed:

Provided that the refund shall not exceed the amount of duty paid on such goods, other than by utilization of CENVAT credit.'

2.2 (1) In case the total amount of refund paid or payable to a manufacturer in respect of goods cleared from a unit during a financial year is less than the total duty paid by him on the said goods, other than the amount paid by utilization of CENVAT credit, for the year, the differential amount, if any, shall be refunded to him subject to the condition that the total refund made to him during the year, including the aforesaid differential amount, does not exceed the total duty payable on value addition whether at the rate specified in the Table or at the special rate fixed under paragraph 2.1.

(2) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall refund the differential amount, if any, to the manufacturer not later than the 15th day of May in the subsequent financial year.

3. The exemption contained in this notification shall apply only to the following kind of units namely:-

- (a) **New industrial units** which have **commenced** their commercial **production on or after the 14th day of June 2002 but not later than the 31st day of March 2016.**
- (b) Industrial units existing before the 14th day of June 2002, but which have,-
 - (i) **undertaken substantial expansion** by way of increase in **installed capacity by not less than twenty-five per cent.** on or after the **14th day of June 2002 but not later than the 31st day of March 2016;** or
 - (ii) made new investments on or after the **14th day of June 2002 but not later than the 31st day of March 2016,** and such new investment is directly attributable to the generation of additional regular employment of not less than twenty-five per cent. over and above the base employment limit, subject to the conditions that,-
 - (1) the unit shall not reduce regular employment after claiming exemption, and once such employment is reduced below one hundred and twenty-five per cent. of the base employment limit, such industrial unit shall be debarred from claiming the exemption contained in this notification in future. However, the exemption availed by such industrial unit, prior to such reduction, shall not be recoverable from such industrial unit.
 - (2) the manufacturer shall produce a certificate, from General Manager of the concerned District Industries Centre to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, to the effect that the unit has created such additional regular employment.

Explanation : for the purposes of this notification,-

- (a) "base employment limit" means maximum number of regular employees employed at any point of

- time, by the concerned industrial unit, during last five years;
- (b) "regular employment" shall not include employment provided by the industrial unit to daily wagers or casual employees;
- (c) "new investment" shall not include investments which are used for paying off old debts or making payments for the plant or machinery installed prior to the 14th day of June 2002, or paying salaries to the employees..
4. The exemption contained in this notification shall apply to any of the said units for a period not exceeding ten years from the date of publication of this notification in the Official Gazette or from the date of commencement of commercial production whichever is later.
5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the State of Jammu and Kashmir.
6. The exemption contained in this notification shall not apply to:
- (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;
- (b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.

ANNEXURE-I

1. Cigarettes/ cigars of Tobacco;
2. Manufactured tobacco and substitutes thereof;
3. Soft drinks and their concentrates.

ANNEXURE-II**1. KASHMIR PROVINCE****(I) DISTRICT SRINAGAR**

(A) Existing industrial Estates run by Directorate of Industries and Commerce, SICOP & SIDCO

S.No.	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Industrial Estate Ganderbal (D.I.)	124-min,130-min,132-min,134,144, 67-min,69-min, 70-min,61,125,126, 127, 124,129,131,137, 752,67,69,72,73, 74-min,54,138,36,37,39,40-min, 41,47, 50,42,43,44,49,48,51,126, 52,53,54,55, 68-min,58-min,68-min, 58-min,68-min, 74-min,74-min, 127,836,74.	Ganderbal	Ganderbal
2.	Industrial Estate Khanmoh,	1163,1164/1,2265,2266-min,2567,2568, 2569,2572,2573, 2574,2575, 2576,2577, 2578,2579,2580,2585.2570,2571,2581-min,	Srinagar	Khanmoh

S.No.	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/Village
	Phase I (SIDCO) Industrial Estate Khanmoh, Phase II (SIDCO)	2582-min. 2533,2560,2537,2516,2515,2514,3720/ 2509,3308/2509,3300/2511,2512,2508, 2510,3303/2511,3305/2511,3623/2556, 3625/2556,3624/2384,2385,2386, 2388,2383,2382(Misc)3694/2559,2539, 3695/2562,3696/, 2562	Srinagar	Khanmoh
3.	Industrial Estate Bagh-e-Ali Mardan Khan (DI)	2653-min	Srinagar	Soura
4.	Industrial Estate, Shalteng (SIDCO)	1298/602,600	Srinagar	Parimpora
5.	Industrial Estate Zainakote (SICOP)	116,117,118,119,126,127,128,1131/125, 137,144,1129/139, 140,136,138,1133/121, 1135/135,120,142,123,143,122,124,1134/ 151,1132/125,129,130,131,132,133,134, 1136/135,1130/139,1121/145,1122/145, 146,147,148,149,150,151,152,157,158, 159,160,171,911/172,912/172,914/172, 1180/915/172,1181/915/172,173,913/172, 74,75,76,77,78,79, 80,81,82,83,84,85,86, 87,88,89,90,91,113,114,115,241,217,221, 222, 105	Srinagar	Parimpora
6.	Industrial Estate Zakura (SICOP)	22,23,24,25,26,27,28,29,49,30,31,32,33,34, 35,36,37,38,39,40,41,1377/59, 1087/1376/ 59,1088/1376/59,60,61,1589/488,1596/488, 601/288,1330/289,1369/289,290,291,292, 293,296	Srinagar	Zakura

(B) Area already notified for acquisition as extension of existing industrial area

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/Village
1.	Food	2403, 2404-min, 2405-min, 2406, 2407	Srinagar	Khunmoh

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Park
(SIDCO) min, 2408, 2409, 2410, Khunmoh 1211 to 2417, 2418-min, 2419, 2420-min, 2428-min, 2429 to 2433, 2430-min, 2436 to 2448, 2450M, 2451 to 2453, 2454-min, 2458, 2459, 2465, 2466-min, 2467-min, 2488, 2489, 2491, 2493 to 2496, 2497-min, 2498-min, 2499 to 2506, 2507-min, 2517, 2517/1, 2518 to 2521, 2522, 2524-min, 2525, 2526-min, 2527-min, 2528, 2529-min, 2530-min, 2531 to 2534, 2523, 2514, 2490, 2492, 2590, 2415, 2418, 2428

(C) New locations proposed for notification

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Yungroo (SICOP/ SIDCO)	1231 to 1272, 1029 to 1035, 1058, 1057, 1056, 1059, 1060, 1065, 1066, 1067, 1069, 1084 to 1092, 1132, 1100, 1101, 1102 to 1131/1, 1133/1, 1134 to 1144, 1144/1, 1145 to 1165. 1229, 1230, 1273 to 1290, 1312 to 1321, 1320/1, 1322 to 1422, 1422/1, 1423, 1424, 1424/1, 1425 to 1457, 1464, 1465, 1466, 1467, 1468.	Srinagar	Ganderbal

(D) Commercial estates in the villages/areas having concentration of industrial units

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Madhawan Khunmoh	1607-min	Srinagar	Khunmoh
2.	Tulpuh- khunmoh	2070-min, 2071-min	Srinagar	Khunmoh
3.	Suman Khunmoh	3652/220, 2181, 1815/2600, 3521/2182, 2598, 3817/2600, 2186, 3906/2600, 2818/2599, 3814/2800, 3237/2183, 2615, 2917/2600, 3904/2600, 2599, 2865/2599, 3651/2201, 2913/2599, 3091/2600, 2180, 2816, 2600, 3090/2600, 2184, 2864/2599, 2681/2600, 2187, 3092/2600, 2188, 2591, 2593, 2202, 2594, 2597, 3097/2600, 2601/2608,	Srinagar	Khunmoh

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		2821,2599,2609,2611,3096/2600,2612, 2613,2185,3881/2614,2160,3238/2183, 3522,2182	
4.	Chanthan, Gulabpora/ Lar	59-min,60-min,56-min,61-min,62-min, 54-min,10-min,15-min,57-min.Gander-bal	Lar

(II) DISTRICT BUDGAM**(A) Existing industrial Estates run by Directorate of Industries and Commerce, SICOP & SIDCO**

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Industrial Estate Burzalla (DI)	1154/500, 1157/508, 1293/541, 1291/545, 1157/500, 1156/508, 1280/507, 1277/510, 1282/520, 1284/506, 1283/ 520, 991/512, 1115/954/544,1297/543, 1280/1/510, 1293/1/541, 1074/956/544, 1600/1210/504, 1602/1180/1112/505, 955/544, 1074/956	Budgam	Burzalla
2	Industrial Estate Ompora (SICOP)	434, 435, 438, 439, 440, 442, 443, 444, 445, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 465, 610/466, 704/466, 467, 468, 469, 470 m, 658/470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 705/482, 706/482, 483, 484, 485, 486, 487, 593/487, 495, 496, 497, 498, 500, 501, 502 m, 503 m, 504 m, 505 m, 587/488, 488 m, 538, 539 m, 603/540, 604/540, 597/541, 664/594/541, 565/594/541, 676/665/541, 667/665, 541, 542, 543, 544, 545, 546, 547, 548, 690/519, 689/550, 551, 552, 553, 554, 555, 556, 557, 558, 698/550, 694/549, 697, 549	Budgam	Khanpora
	Zoorigund	5, 2, 57 m, 25, 32, 3, 17, 37, 38, 54 m, 15 m, 2443/15, 14, 2485/13, 16, 35, 21, 29, 39, 24/1, 2437/13, 24/2, 40 m, 27, 11, 31/1, 41, 20, 28, 18, 22, 30, 4, 31, 8, 7, 6, 33, 36, 55 m, 84 m, 83 m, 83 m, 56 m, 26, 42 m, 9, 57 m, 1, 12, 10, 23, 1160 m, 1160 m, 1160 m, 1161, 1162 m, 1162 m,1163 m, 1164 m, 1164 m,1165 m, 1165 m, 1166 m, 1167, 1168, 1168/1, 1169, 1170, 1171, 1172, 1274 m	Budgam	Budgam
			Budgam	Ompora

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
3.	Electronics Complex Rangreth (SIDCO)	262, 151, 152, 153, 158, 159, 160, 358/315, 314, 357/163, 387/154, 307, 161, 162, 312, 287, 396/288, 482/284, 318, 316, 163, 317, 163, 195, 318, 316, 273, 274, 275, 276, 313, 318, 156, 278, 167, 303, 303, 311, 387/154, 301, 477/400, 472/277, 477/400/283, 315, 256, 256, 315, 272, 279, 282, 489/266, 155, 156, 302, 486/266, 488/265, 399/283, 285, 306, 304, 304, 305, 269, 496/270, 497/270, 489/267, 196, 251, 479/284, 478/284, 480/284, 481/284, 273/400/283, 469/277, 470/277, 471/277, 474/400/283, 475/400/283, 476/400/283, 256, 257, 258, 483/259, 484/259, 256, 258, 483/259, 485/264, 263, 498/271, 487/265, 490/266, 490/266, 492/267, 494/268, 491/266, 276, 268, 271, 165, 167, 303, 303, 311, 387/154, 301, 477/400/283, 472/277, 477/400/283, 315, 256, 256, 315, 272, 279, 282, 289/266, 155, 56, 302, 486/264, 288/265, 399/283, 285, 306, 304, 304, 305, 269, 496/270, 497/270, 293/267, 196, 251, 479/284, 478, 284, 480/284, 481/284, 473/400/283, 469/277, 470/277, 471/277, 474/400/283, 475/400/283, 476/400/283, 256, 257, 258, 483/259, 484/259, 256, 258, 483/259, 484/259, 256, 258, 483/259, 485/264, 263, 276, 268, 278, 356/154, 157, 320, 249, 250, 300, 164, 165, 280, 365/296, 500/296, 501/296, 457/456/255, 503/298, 528/452/299, 503/298, 239, 241, 466/252, 293/290, 308, 235, 466/252, 308, 526/450/286, 518/438/236, 242/238, 458/450/255, 446/260, 517/436/281, 528/452/299, 444, 244, 443/244, 413/192, 415/193, 453/308, 451/299, 547/452/299, 525/450/286, 449/286, 445/260, 435/281, 414/192, 416/193, 502/298, 520, 454/308, 414/238, 441/238, 516/436/281, 282/290, 533/465/252, 524/450/286, 529/454/308, 534/465/252, 525/465/252, 535/465/252, 356/154, 157, 320, 249, 250, 300, 164, 165, 280, 265/296, 500/296, 501/296, 357/	Chadura	Burzalla BK Pora

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
		456/285, 503/298, 528/452/299, 503/298, 239, 241, 466/252, 393/290, 308, 235, 466/252, 308, 526/450/286, 548/400/236, 242/238, 458/456/255, 466/260, 527/436/281, 528/452/290, 494/244, 443/244, 413/192, 415/193, 453/308, 451/299, 527/452/292, 525/450/286, 449/286, 445/260, 435/281, 414/192, 416/192, 502/298, 530/454/308, 441/238, 441/238, 516/436/281, 382/290, 465/252, 544/450/286, 525/454/308, 534/465/252, 535/465/252, 535/465/252, 370/290, 351/286, 393/290, 455/255, 528/452/299, 393/290, 447/234, 437/390/236, 518/390/236, 520/394/237, 166, 173, 174, 177, 181, 186, 184, 187, 191, 199, 245, 246, 247, 248, 243, 170, 169, 170, 178, 179, 180, 182, 183, 185, 189, 202, 200, 203, 204, 205, 197, 168, 171, 172, 188, 175, 194, 185, 198, 197, 201, 204, 200, 205, 245, 170, 200, 242, 300, 190, 261, 291, 292, 293, 294, 295, 297, 297, 309, 319, 253, 253, 262, 262, 151, 152, 153, 158, 159, 160, 358/315, 314, 357/163, 387/154, 307, 161, 162, 312, 287, 396/288, 482/284, 318, 316, 163, 317, 163, 195, 318, 316, 273, 274, 275, 276, 313, 318, 176, 278, 370/290, 351/286, 393/290, 455/255, 528/452/299, 393/290, 447/290, 437/390/236, 515/438/236, 520/439/237, 166, 173, 174, 177, 181, 186, 184, 187, 191, 169, 170, 178, 179, 180, 182, 183, 185, 189, 202, 200, 203, 168, 171, 172, 188, 175, 194, 185, 198, 197, 201, 200, 204, 205, 245, 270, 200, 242, 310, 190, 261, 291, 292, 293, 294, 295, 297, 297, 309, 319, 253, 254.		

(III) DISTRICT BARAMULLA

Existing industrial Estates run by Directorate of Industries and Commerce, SICOP & SIDCO

S.No	Name of the	Khasra No.	Name Tehsil	Name of the Police
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S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
	Industrial Area			Station/ Village
1.	Kanthbagh, Baramulla (DI)	1/ Kantbagh 2/Kantbagh 1,2,3,4,5,6,9,10,12,13,14,17/Gutiyar, 2320/ Ushkara.	Baramulla	Baramulla
2.	Sopore (DI)	269, 286, 267	Sopore	Sopore
3.	Sumbal (DI)	173	Sumbal	Sumbal
4.	Bandipora (DI)	3280/29,30,31,32,33-min,35,36,	Bandipore	Bandipore

(B) New locations proposed for notification

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Match Factory Baramulla	1,2,2/1,2/2,3,3/1,4,12,339,340,341, 345,343,346,347,348	Baramulla	Dewanbagh
2.	Sopore	18,5,9-min	Sopore	Sopore

(IV) DISTRICT ANANTNAG

(A) Existing industrial Estates run by Directorate of Industries and Commerce, SICOP & SIDCO

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Anantnag (D.I.)	1080/637,638,653/639,912/1634,1160/ 634,1022/616, 615,614,113,114,4934/	Anantnag	Sadiqabad Anantnag

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
		315,4935/115,116,117,118.00		
2.	Ind. Extension Area, Anchodoora (D.I.)	572,573,574,579,1319/820,569-min, 571/min, 569/min, 571/min, 569/min, 571/min,571/min, 569/min,569/min, 571/min,586/min, 586/min,570/min, 586/min/580,253/586,586/min,575/min, 579/min,580.	Anantnag	Anchidoora
3.	Bijbehara (D.I.)	262/min,1643/1493/272/min,1644/272/min,	Bijbehara	Zirpora
4.	Kulgam (D.I.)	3014/70,3020/70/min,3602/76.3078/77, 3080/77,78,3222/79/min	Kulgam	Kulgam
5.	Sports Complex Bijbehara	613, 636/min, 557/min, 608, 595, 506, 584, 583, 596, 561, 563, 549, 570, 571, 573/min, 573/min, 568, 579, 617, 600, 640, 586, 585, 591, 657, 562, 574, 593, 593, 592, 570, 577, 578, 580, 616, 581, 598, 599, 576, 560, 565, 566, 584, 590,597	Bijbehara	Jablipora, Bijbehara

(B) New locations proposed for notification

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Kharman Ganesh Wanpoh	240, 273, 239, 278, 242, 276, 238, 233, 234, 274, 277, 272, 275, 241, 236, 236, 218, 235, 237, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 58/min-1, 60, 61, 62, 63, 64, 65, 66, 172, 173, 174, 175, 176, 177, 178, 182, 183, 184, 185, 186, 187, 188, 189,	Kulgam	Anantnag

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190, 191, 192, 193, 194, 195, 196, 197,
198, 199, 200, 203, 204, 205, 209, 210,
211, 212, 213, 214, 215, 216, 217, 219,
220, 221, 222

(C) Commercial estates in the villages/areas having concentration of industrial units

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Betengoo	331, 332, 333, 334	Kulgam Bijbehara	Betengoo,

(V) DISTRICT PULWAMA**(A) Existing industrial Estates run by Directorate of Industries and Commerce, SICOP & SIDCO**

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Pulwama (D.I.)	194,195,198,199/1, 201-min,202-min, 209-min,208,212,200,213-min	Pulwama	Pulwama
2.	Chatpora (D.I.)	150-min,151,152,153-min,154,155,156, 157-min,158,159,160,161,162,163,204, 205, 206,207, 208,209,210,211,310,308-min,	Pulwama	Pulwama
3.	I/E Shopian (D.I.)	441/123,442/124,443/125,127,464/128, 444/148,149,445/130,448/138,4450/ 139,453/140,454/14,455/142,456/ 144,581/144.	Shopian	Shopian
4.	Lassipora (SIDCO)	1,3,4,5,6,7,8,9,316/43,342/329, 316/43, 343/329,316/43,346/329,316/43,348/329, 316/43,354/ 329,316/43,387/329, 316/43, 388/329,316/43,389/329, 316/43, 391/329, 316/43, 292/329,316/43, 400/329, 316/ 43,404/329,316/43,407/329,316/43,408/ 329,316/43,409/329,316/43, 410/329,316/ 43, 411/329,316/43, 44-min, 45,46	Pulwama	Tantraypora, Pulwama
		400,410,402,403,404,405,406,407,408,409, 410,411,412,776/413,777/413,414,415,416, 417,418, 419,420,421,422,423,424,425,426,	Pulwama	Gunda Achan,

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
		427,428,429,430,431,433,779/434,435,436, 437,439,440,443, 4.44445446447448,449, 451,452,		
		531/3/534/5, 9,11,536/12,537/12, 13,14,15, 16,17,18,29,21,23,24,25, 538/26, 541/30, 544/31, 47,48, 71, 72, 80, 360, 361, 362, 369, 370, 389/370, 406/370, 408/370, 411/370, 372, 376, 377, 378, 379, 380, 381, 383, 384,	Pulwama	Patipora, Pulwama
		850/3, 930/3, 929/3, 865/3, 828/3, 870/3, 790/3, 1,2, 195, 196,	Shopian	Tarkwangam Shopian
		29,30,31,47,112,148/112,149/112.150-, 15/112, 153/112/171/129, 120/16, 29,30,31, 121/129/120/ 16/171/129, 120/16,162/ 129, 120.16, 150/12/151/112, 149/112. 153/112, 148/12-min, 148/112, 147/112, 171/129, 120/16,171/29,120/16, 162/129, 120/16, 171/129, 120/16, 161/129, 120/ 16, 147/112/148/112,153/112,150/ 112,149/12, 151/112,29,30,31,136/112/ 137/112,138/112, 146/112, 152/112, 157/ 112.	Pulwama	Ballahnowpora, Shopian

(B) Commercial estates in the villages/areas having concentration of industrial units

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Pampore (Khrew Ladhoo)	802-min,803-min,804-min,805-min, 806-min,808-min,809-min,753-min, 751-min,758-min, 759-min,760-min,767-in,761-min,750-min,763-min, 764-min, 766- min,762-min,765-min, 749-min,752-min,748-min,757-min, 796-min,797-min, 781-min,775-min,778-min,853-min, 2130/	Pampore	Pampore

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
		11,3002,3073,3066,3075,3118/1,3181/1,3181,3184, 2191,2192,4397,4349,2193, 2003/2193, 2002/2192,2000/2193,2339/2193,2397/2193,2193/1, 2192, 3862/2193, 2190, 2196,2197,2197/1,2769/2198,2768/2198, 2778/2199,2202/2199,2200,2201, 2202,2203,22,22,03, 2204,2205,27,47,27/12206,2207,2207/1,2207/2,2208,2209, 2210, 2210/1,2211,2212, 2213,2214, 2210, 2210/1,2215,2215/1,2215/1, 2216, 2217, 2218, 2219,278,2220,47777,2221, 2222, 2225,2226,2227,4776,4203/2228, 2229,2243,2244,2245,2246,2247,2248,2249,2250, 2251,2252,2253,2254,4353/2252,2258, 2259,2260,2261,2262,2264,2265,2266, 2266/1,2266/2,3955/2266,2267,2267, 2268,2279,2280,2281,2282,2283,2284,3810,3712, 2280,3811,2286,2288,370-min,371-min,2764,380,383-min,384-min,386-min,2764,387,385,381,2763,2764,2766,763, 2763,387-min, 2611,2517/1649		
2.	Khrew	371,370,380,383,384,386,385,381,373, 378,390. (Khyber Agro/Gas)	Pampore	Khrew

(VI) DISTRICT KUPWARA

(A) New locations proposed for notification

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Drugmulla	2660,2662,2662/2,2642,2643,2644, 2642/2,2644/3,2644/2, 2645,2647, 2648, 2649, 2670,2672,2670,2671, 2672, 2673, 2673/1,2672,2670,2670/1,2670/2, 2676, 2677, 2678,2680,2681, 2682, 2683, 2684, 2685, 2686,2687,2688, 2689,2690, 26901, 2691,2692,2693, 2699,2700,2701, 2702,	Kupwara	Drugmulla

GENERAL EXEMPTION NO. 15

962

2703,2712,2713, 2715,2716, 2617, 2718,
2719,2720,2721,2722,2723.

(B) Commercial estates in the villages/areas having concentration of industrial units

S.No	Name of the Industrial Area	Khasra No.	Name of Tehsil	Name of the Police Station/ Village
1.	Marble Estate Betergam	411,412,413,414,415,418,419,420,421, 422,427,428,311402396392394,397, 398,400,401,398,399,401, 432,430,431, 131,132,137,434	Kupwara	Batergam

2. JAMMU PROVINCE

(I) DISTRICT JAMMU

(A) Existing Industrial locations

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Digiana	580/Min, 581 to 612, 614 to 621, 623, 555,272,273,653	Jammu	Satwari
2.	Jammu Cantonment	152,639,639/min, 639/min, 648/min	Jammu	Satwari
3.	Samba	4 to 8	Samba	Samba
4.	Akhnoor	279	Akhnoor	Akhnoor

(B) Existing location run by the Directorate of Industries & Commerce/SIDCO/SICOP

S.No	Name of the Industrial Area Gangyal Government Land	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Gangyal Government Land	396,428-min and 126-min	Jammu	Gangyal

S.No	Name of the Industrial Area Gangyal Government Land	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
2.	Gangyal Private Land	422, 8-m,13-m,15-m,16-m, 17-m,52, 87-m, 110,114,115,117,118,119 299,300-m,301-m, 309,445-m,448-m, 450, 453, 465, 465-m, 465/1, 524, 545, 726, 728, 732, 736, 737, 738, 739, 779, 797-m, 803-m, 849, 850-m, 862, 886, 887, 892-m, 852, 936, 159, 9, 482, 68, 26 to 30, 498/1, 549, 390-min, 402, 471, 14, 413, 414, 70, 12-m, 13-min, 12-min, 389, 116, 65/428, 428, 428-min, 635/1, 427, 500, 1196-min, 1196-min, 398, 398-min 399, 882, 883, 892, 515-m, 517, 517/2, 463, 457, 933, 358/2, 88, 68-m, 72-m, 851, 367 to 382, 385 to 391, 397, 398 to 404, 851, 797, 863, 892, 850, 852, 740 to 778, 499	Jammu	Gangyal
3.	Birpur	1643 to 1645,1646-min, 1653-min 1654-min, 1655, 1656, 1670, 1678, 1690, 212 to 216, 131, 131-min, 1680, 1688, 1690, 1691, 1703, 1706, 1697, 1705, 1734, 98 m/25, 1689, 1692, 1707, 65/428,180, 211, 509, 25/98m, 48.	Samba	Bari Brahamana

(C) Existing location run by the Directorate of Industries and Commerce

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Bari Brahamana	88, 89, 99, 100 to 103, 190 to 213, 215,223, 223/1, 223/2, 223/3, 224 to 229, 229/1, 230, 231, 238 to 240, 240/1, 240/2, 241 to 258, 875/259, 260 to 269, 273, 274, 271 to 272, 275, 277 to 287, 884/288, 883/288, 289, 289 to 292, 886/293, 885/293, 294 to 307, 307/1, 308 to 312, 638/1, 640/1, 640/2, 640/3, 641/1, 642/1, 654/1, 659/1, 660/1, 661/1, 663, 671/1, 671/2, 672, 684/1, 821, 822, 823, 851, 826, 679/	Samba	Bari Brahamana

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
		min, 585, 593, 594, 593/1 ,628/1, 635, 665, 692-min, 692-min, 702, 707-min, 711-min, 733-min, 734-min, 735/1, 788, 814-min, 251-min, 251/1, 255/1, 257/1, 259-min, 260-min, 263/1, 266/1, 266-min, 269/1, 270, 270/1, 276, 275-min, 276-min, 278/1, 282/1, 285-min, 288, 288/1, 417-min, 418-min, 417, 419-min, 420-min, 421-min, 422-min, 423-min, 424-min, 425, 426, 426-min, 428-min, 469, 470, 472 to 474, 493, 493-min, 496, 497, 497-min, 498, 498/1 499, 501, 507, 508, 508-min, 509, 510, 510-min, 515, 517, 506, 502, 503 to 505, 511 to 514, 516, 518 to 520, 520/1, 554, 554/1, 557, 570, 571, 562, 566, 569, 565, 671, 673-678, 471, 494, 495, 556, 558, 556-min, 558/1, 558/1-min, 559, 559-min, 560, 561, 561-min, 572, 573, 579, 580 to 583, 592, 596, 597, 595, 598, 600 to 603, 613, 614, 616, 617, 663 to 665, 667 to 670, 672-min, 679 to 688, 683-min, 687-min, 696, 1101-1107, 1107-Min, 1108 to 1116, 1134, 1134-min, 1135, 1140 to 1153, 1143-min, 1153-min, 1154, 1154-min, 1155, 1156, 1157 to 1162, 1117, 1133, 1136 to 1138, 1163, 1164, 1169, 1857, 1164, 1170, 1170-min, 1171 to 1174, 1171-min, 1180-min, 1180-min, 1181, 1183-min, 1183-min, 1183-min, 1184-min, 1189-min, 1190, 1191, 1192-min, 1193-min, 1197, 1197-min, 1199-min, 1175, 1144, 1159, 1159-min, 1157-min, 1164, 1160, 1160-min, 1161-min, 1162, 1163, 1857/1164, 1165, 1169, 1169-min, 1170, 1170-min, 1171, 1171-min, 1172, 1180, 1180-min, 1176, 1177, 1185, 1189, 1192, 1194, 1198, 1195, 1178, 1178-min, 1183-min, 1184 to 1188, 1193, 1196, 1179, 1167, 1199-min, 1178-min, 1177-min, 1182, 1181 to 1183, 1181-min, 1182-min, 1184-min, 1189-min, 1190, 1191, 1192-min, 1193-min, 1196-min, 1199, 1200, 1200-min, 1224 to 1226, 1228 to 1236, 1237 to 1239, 1243 to 1251, 1241, 1242,		

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
		1244-min, 1251-min, 1240, 1252-min, 1253-min, 1253. 1248-min, 1255, 1257, 1257-min, 1258, 1260, 1261, 1263, 1264, 1243-min, 1252, 1254, 1256, 1259, 1262, 1265 to 1267, 1855/1268, 1269 to 1274, 1277, 1257/1268, 1277-min, 1268, 1263-min, 1856/1298, 1269, 1270-min, 1275, 1722 to 1726, 1747/1717, 1724-min, 1725-min, 1728, 1728-min, 1729-min, 1729, 1729-min, 1732, 1732-min, 1923, 1959, 1263		
2.	SIDCO Industrial Complex Bari Brahamana or E.P.I.P Kartholi or Village Kartholi or Village Birpur	300, 301/1, 313, 321, 321/1, 322, 323, 311, 315, 315-min, 316 to 350, 351, 355, 358, 360, 365, 365-min, 363-min, 366, 366/1, 367, 367/1, 368, 369/1, 369-min, 371 to 379, 379/1, 380 to 398, 400 to 403, 404, 404-min, 405, 407 to 409, 452, 454, 454/1, 455, 464, 475, 475-min, 476 to 491, 476-min, 477-min, 479-min, 480-min, 481-min, 483-min, 487-min, 488-min, 521, 522 to 539, 522-min, 523-min, 525/1, 525-min, 533-min, 534/1, 535-min, 536-min, 541, 541-min, 542, 543-min, 548, 550 to 553, 567, 575 to 677, 576/1, 578, 584, 584-min, 591, 599, 604 to 612, 606-min, 615, 618 to 662, 628-min, 630-min, 632-min, 635-min, 636-min, 638-min, 643-min, 652-min, 653-min, 654-min, 693-min, 689-93, 697 to 714, 697-min, 708-min, 715, 716/1, 727 to 729, 730 to 733, 1015/733, 734 to 739, 740 to 745, 740-min, 729/1, 734 to 739, 740 to 743, 740-min, 729/1, 743-min, 665, 814, 1013/715, 1011/1010, 1012/716/1	Samba	Bari Brahamana
3.	Industrial Growth Centre Samba		Samba	Samba

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
(a)	Village Mera Awwal, Mera Doem, Gora Hail, Gair Mumkin	67,68,456/69,457/69,458/70,459/70,71,72, 460/73, 461/73,74,75,462/75,463/76,79, 338/80,339/80,340/80456/81,467/81, 82-min,83-min,83,84,468/315/85,3,469/ 315/85,316/85,86,87,88,470/89,471/89,90, 91,313/127,314/127,519/128,520/128,521/ 129,522/129,523/129,368/330,369/130,524/ 37/130,525/370/130,131,525/311, 132,527/ 311/132,520/312/132,600/281,601/281		
(b)	Village Mera Awwal, Mera Doem, Gora Benjar Qadim Gair Mumkin	114-min, 125,126, 126-min, 174-min		
(c)	Mera Awwal, Mera Deem, Benjar Qadim,saileb, Gair Mumkin	5 ,8, 8-min, 9,9-min, 10 to15, 14-min, 15-min, 36/16, 31/16, 33/16, 17 to20, 17-min, 18-min,19-min,20-min, 21-min, 61/22, 62/22, 23 to 33,23-min, 36/24, 33/34, 39/34, 40/34, 41/34, 42/34, 43/34, 44/34, 45/34, 46/34, 47/34, 48/34, 49/34, 53/50/34, 51/35/24,57/35/24, 53/35/24, 60/37/24, 60/37/34,54/50/34, 55/50/34, 55/50/34-min, 55/50/24-min, 10-min		
(d)	Mera Awwal, Mera Deem, Benjar Qadim,Gair Mumkin	68 to 70, 68 -min, 69-min,70-min, 71-min, 74-min, 75, 76-min, 77-min, 83-min, 84, 05/92, 06/92, 87-min, 93-min,93-min, 94-min		
(e)	Village Mendhera Samba	2,3-min,4-min,5 to 14,17 to 21, 22 -min, 23-min,24 to 26, 31 to 35 ,62,92 to 99, to 126, 133 -min, 134-min, 135,136-min, 100 to 119,120 min, 121, 137-min,138 min,174-min, 198-min, 199, 202-min, 297-min, 164 min		
(f)	Village Karandi	1 to 11,18-min, 115/12,13,14,19,20,21-m, 23-min,25-min, 28, 29, 30-min, 31 to 34,		

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
	Samba	36-m,15,16,17		
(g)	Village Ramnagar, Samba	191-min,195-min,760-min/ 198/499,761-m/ 200/201, 202 to 205, 206 -min, 207, 764/647/ 651, 764/653-656, 764/654-209, 765/209-639, 765/642-641, 765/650-m, 796-M/612/ 640, 796-m/646/220, 796-m/645/613, 796-m/227/225, 766/210-640, 766/642-644, 766/ 645, 767-min/212-215, 767-m/221-210, 767-m/223 ,768-m/211-217,768-m/ 220,211,213min,680/681/682/222,770/224/228,771/229,772/228, 229,252,253-m,261- min,263-min,303-min,304,305		
(h)	Village Rakh Ambtalli, Samba	71-min, 72-min, 73,74-min, 76-min, 77-min, 78-min,79 to 82, 83-m, 85-m, 86-m,87-m, 88-m, 89,90,603/91, 604/91,95 to 140, 295 to 304,305 -M,306-Min,307 to 310, 311-min,327-min,328-min,329-min, 330-min, 333- min334, 335, 336-min,337-min, 507-min, 509, 510, 516, 517, 518, 520 to 523, 343- min		

(D) Commercial Estates on private land

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Top Sherkhaniyan	118,121,128,143,142,425,426,428,429 to 438, 546,547,549,550-Min,267-m,96,267, 416,550,427,548	Jammu	Bakshi Nagar
2.	Barnai (Muthi)	432 to 434,438,447,605,668,669,678, 771/5,758, 783,788, 1219,1220,235,235- M,240,255,472,260,355,390,132,132- Min,267,64,98,180m,183,435,664,743, 744, 843,667,668/1	Jammu	Domana
3.	Purkho	1511, 1511-min,1542, 1543-min,1543, 1542-Min,960,961,963, 1006-min, 346-min,1005	Jammu	Kanachak
4.	Kartholi	247,64,64-min, 125 to162, 247 to 252, 7 to 12, 718 to 807, 845	Samba	Bari Brahamana
5.	Dilli	235-min, 937, 733, 37	Jammu	Gangyal
6.	Narwal	6, 245 to 260	Jammu	Gangyal
7.	Kangrial	300 to 600, 796 to 820	Jammu	Domana

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
8.	Muralian	6 to 9, 22-min, 22, 9-min,	RS Pura	Miran Sahib
9.	Erstwhile Mill Area of RS Pura	201, 206, 220, 227, 232, 232-m, 233, 249, 236, 252, 257, 257-m, 258, 258-m, 271, 272, 347, 348, 353, 388, 389-m, 389, 408 to 415, 251, 254, 12 to 14, 20, 21, 108, 109, 406, 433, 434, 437, 439, 454, 457, 377, 378	RS Pura	Miran Sahib
10.	Ramgarh	41 to 190		
11.	Muralian/ Prithvipur	216min	RS Pura	Miran Sahib

(E) Areas to be notified as extension of existing industrial units

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Kartholi	64, 64-min, 132 to 162, 247, 125 to 131, 248 to 252, 7 to 12, 718 to 807, 845	Samba Brahamana	Bari
2.	Smailpur	799, 806, 812, 813, 820, 821, 841, 852, 845	Samba	Bari Brahamana
3.	Meen Sarkar	950 to 1227, 100 to 593	Samba	Bari Brahamana
4.	Yak More/ Raiya More	3227, 3235, 1429 to 1481, 1456, 4112		
5.	Parmandal/ Kalu Chak/ Rakh Rajpura	30-m, 100-m, 162-m, 167-m, 346, 349-m, 351-m, 366, 95, 251, 377, 378, 380 to 384, 388, 398, 399, 401, 405, 410, 20 to 38, 511/387, 366, 98m/25, 25/98m		
6.	Patli More	1 to 83	Samba	Bari Brahamana
7.	Sarore	125, 126, 126/1, 130, 185, 186, 499, 460, 461, 497, 498, 500, 459, 515 to 517, 990, 184 to 195, 747, 813, 845		Bishnah Bishnah
8.	Tarore	762 to 765, 804, 805, 860 to 862, 871 to 875, 883		Samba Bari Brahamana
9.	Kainthpur	222, 223, 290 to 301, 308, 311 to 315, 319, 323, 248, 257, 325/258, 226/258, 285/259, 286/259, 606/615, 588 to 593, 596 to 598, 1103 to 1112, 4112, 2846, 2843, 4116, 4113, 201 to 221, 225 to 233, 235 to	Samba	Vijaypur

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
		249, 254, 256 to 269, 285, 286, 341 to 351, 353 to 364, 366 to 376, 389 to 396, 400 to 403, 410/4, 599, 600, 602 to 605, 320 to 328		
10.	Diani	421,431 to 447,514,430, 410 to 420, 479, 509	Samba	Samba
11.	Patti	375, 418, 419, 434, 437, 439,440,441, 446,447,466,467, 473,450, 460,466, 473, 375, 422-M,449,375,422-M, 449, 442, 549, 545, 546	Samba	Vijaypur
12.	Sujwan (Nai Basti) Samba	9, 10, 11, 12, 14 to 17, 153	Samba	Vijapur
13.	Arji Samba	142	Samba	Samba

(F) Commercial Estates

Additional information regarding villages of RS Pura where industrial units have been set up by the entrepreneurs

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Kotli Mian Fateh	308,309,314 to 316,318 to 321,336,341, 342, 624/322, 630/325,631/325,404/377,363/340,337/ 340,619/317,620/317,310,325, 337, 322, 324, 636/34Om, 317	RS Pura	RS Pura
2.	Muralian Prithipur	6, 8, 9, 22, 216-min, 7, 9min, 22min	RS Pura	RS Pura
3.	Badyal Brahamana	465 to 468,477,490,491,600,600/1,606, 607,668/1, 670,673,676/1,672,678,679, 742,743,744,745,741, 751,752,752/1, 753,700,754,758,760,766,770,771, 771/1,772	RS Pura	RS Pura
4.	Baspur Banglow	125-min	RS Pura	RS Pura
5.	Gagian/	251-min, 252-min, 108, 109	RS Pura	RS Pura

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
	Mill Area			
6.	Jindlahar	139 to 145	RS Pura	RS Pura
7.	Rangpur	566, 725-min, 713, 727	RS Pura	RS Pura
	Sidhray			
8.	Sunderpur	31, 32, 37, 358/52-min, 84, 85, 76	RS Pura	RS Pura
9.	ChackMohd. Yar	735, 755, 737, 743, 721, 729	RS Pura	RS Pura
10.	Bhalesar	338/280	RS Pura	RS Pura
11.	Khana Chack	38, 159	RS Pura	RS Pura
12.	Gurha Singhu, Baba Talab	218, 219-min	Jammu	Domana
13.	Galvada Chak	777, 813, 814, 897min	Jammu	Marh
14.	Chak Salaria	109	Jammu	Ramgarh
15.	Gazey Singh Pora, Sangram Pur	184 min	Jammu	Domana

(II) DISTRICT KATHUA

(A) New locations proposed for notification

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
	A. Industrial Model Town Kathua			
1.	Lagate/ Lagate	1-1034	Kathua	Lagate/ Lagate
	More, Kathua		More	
2.	Sahar	1-742	Kathua	Sahar, Kathua
3.	Uttri	1-535	Kathua	Uttri, Kathua
4.	Barwal	1-1199	Kathua	Barwal,

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
				Kathua
5.	Chak Ram Chand	1-265	Kathua	Chak Ram Chand, Kathua
	B. Hiranagar Industrial Area			
1.	Balooni (Sooni)	1-348	Hiranagar	Hiranagar
2.	Ghgwai	1-108	Hiranagar	Hiranagar
3.	Chhan Khatrian	1-472	Hiranagar	Hiranagar
4.	Tapyai(Pyal)	1-677	Hiranagar	Hiranagar
5.	Katal Brahamana	1-748	Hiranagar	Hiranagar
6.	Chadwal	1-582	Hiranagar	Hiranagar
7.	Nenath (Umanan)	1-1878	Hiranagar	Hiranagar

(B) Existing locations run by the Directorate of Industries and Commerce

S.No.	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Industrial Estate Kathua	114/7,88/3,46,47,61/30,32, 39, 40, 118/46, 595/m, 596/m,2m, 15, 43/18, 45m, 16, 5m, 4, 6/m, 14m, 13m, 49/18m, 42, 47, 44, 3m, 3m, 9, 195/119m , 194/119m, 1,8m, 200/120m, 207/121m, 169/112m187/115m, 188/155, 172/112m, 117/41m, 116/40m, 196/111, 205/121m, 206, 121, 197,119. 198/120m,191	Kathua	Kathua
2.	Industrial Estate, Hiranagar	1-684	Hiranagar	Hiranagar
3.	Industrial Estate, Dawal, Billawar	443 min, 444 min, 482, 483, 484, 485, 486	Billawar	Billawar

(C) Existing industrial locations run by SICOP, SIDCO

S.No	Name of	Khasra Nos.	Name of	Name of
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	the Industrial Area		Tehsil	the Police Station/ Village
1.	Industrial Estate, SICOP, Kathua	84/9, 91/10, 94/11, 95/71/59/12, 58/12, 99/74/13, 101/75/13, 14-18, 103/19, 117/34, 118/35, 116/68/37, 127/68/37, 66/37, 37m, 37m, 39, 128/65/45, 133/61/45, 133/61/45, 69/59/12, 125/54/155/1, 71/2, 81/6, 7-10, 127/62/11, 129/63/11, 94/19, 98/23, 50/25, 64/51/25, 64/51/25, 65/51/25, 26, 52/27, 134/49/53/27, 134/49/53/27, 57/28, 59/29, 31, 100/33, 34-35, 131/66/36 & 67/36, 116/68/37, 68/37, 133/61/45	Kathua	Kathua
2.	Industrial Estate, SIDCO, Kathua	126/68/37m, 66/37, 68/37, 38m, 38m, 38, 39, 128/60/40, 129/60/40, 74/2, 57/28, 69/52.52/27, SIDCO Land	Kathua	Kathua

(D) Commercial Estates established on private land

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Hatli More Chak Seikhiam	1-131	Kathua	Kathua
2.	Chak Rija (Unit of C.T.M.)	109, 254/107, 256/108, 88m, 89m, 240/96m, 242/101, 243/101, 247/102, 103, 99, 100, 97m, 249/104, 125/121/116, 260/126/121/116, 96m, 101min, 102m, 104 min, 105min, 106min, 107min, 108 min, 110min, 111, 112, 113, 114, 115, 119/116, 120/116, 124/121/116, 136/126, 184/136/126, 130/126, 245/101, 127/98-min, 86-min, 87, 97-min, 258/110, 244/101, 251/185, 183/136/126/121/116, 263/184/126/121/116	Kathua	Kathua
3.	Chak Ram Singh (Unit of C.T.M.)	142/47 m, 143/47 m, 46 m, 49 m, 60/40min, 61/40, 42min, 43, 44, 45min, 65/49min, 48min, 142/47min, 143/47, 50, 51, 56, 57, 63/55, 64/49, 65/49, 147/52, 62/55, 146/52, 133/61/40		
4.	Taraf Manjli	1494/33, 1494/34, 1505/41min, 1511/64min, 65	Kathua	Kathua

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
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(E) Additional areas which are to be notified as commercial areas on private land

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Nihalpur	1-387	Kathua	Kathua
2.	Padyari	1-437	Kathua	Kathua
3.	Airwana	1-177	Kathua	Kathua
4.	Chak Skatta	1-275	Kathua	Rajbagh
5.	Tarore	1-626	Kathua	Rajbagh
6.	Hamirpur	1-783	Kathua	Rajbagh
7.	Chak Nathal	1-691	Hiranagar	Hiranagar

(F) Areas to be notified as extension of existing industrial areas

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Govindsar	1-707	Kathua	
2.	Chak Khuni	1-98	Kathua	Kathua
3.	Chak Seikhian (Chak Sarkar)	1-131	Kathua	Kathua
4.	Chak Partap Singh	1-136	Kathua	Kathua
5.	Marooli	1-78	Kathua	Kathua
6.	Mehtabpur	1-908	Kathua	Kathua
7.	Kharote	1-1149, 1240min, 1238min, 1239min, 1241min	Kathua	Kathua
8.	Lakhanpur	1-199 (Town)	Kathua	Lakhanpur
9.	Chak Gota	1-97 (Chak Kota)	Kathua	Lakhanpur
10.	Jagatpur	1-598	Kathua	Lakhanpur
11.	Rakh Jalpar	1-121	Kathua	Kathua

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
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(III) DISTRICT UDHAMPUR

(A) Existing Industrial locations

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Rural Industrial Estate Udhampur	54-M, 55-m-56-58- 254/59, 60, 61, 66, 67 ,68, 69, 70, 70-m, 73, 72, 74-m, 75-m, 77-m, 78-m, 79-m , 80, 81, 205/172/83	Udhampur	Thanda Paddar Udhampur
2.	Mini Industrial Estate, Reasi	661/624/563	Reasi	Gran, Reasi

(B) Existing Industrial locations

S.No	Name of the Industrial Area	Khasra Nos.	Name of Tehsil	Name of the Police Station/ Village
1.	Panthal Industrial Area (Mineral Water)	271, 272, 273	Reasi	Panthal(Kun-Kanlan) Katra
2.	Kashirah Industrial Area, (Silk Reeling)	27, 35, 53, 42	Udhampur	Kashirah, Udhampur
3.	Babbar Area (Amba Cement)	94 Rasslian,	Reasi Industrial	Babbar Reasi

(C) Identified industrial locations proposed for notification

S.No	Name of the	Khasra Nos.	Name of Tehsil	Name of the Police
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	Industrial Area	Station/ Village
1.	IID Battal Ballian, Udhampur (Industrial <i>Estate</i> <i>SICOP</i>)	669-M, 854-M, 672-M, 853-Min, 850-Min, 846-Min, 848-Min, 847-Min, 845-Min, 843-Min, 834-Min, 840-Min, 839-Min, 841-Min, 731-Min, 732-Min, 734-Min, 814-min, 739-Min, 743, 963/749 964/749, 750, 751, 761, 811, 813, 730, 733, 735, 737, 844, 849, 857, 977/855-M, 977/855- M, 831, 832-M, 856, 860, 727, 725, 729, 976-M/855, 976-M/855, 668, 672, 675, 676, 677, 650, 651, 1045/954/670, 1044-M/954/ 670, 1044-/953/670, 1075-M/1057/842, 1075-M/1056/842, 1000/838, 1004/838 1005/838