

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION-3, SUB-SECTION (ii)]

Government of India

Ministry of Finance

Department of Revenue

[Central Board of Direct Taxes]

Notification

New Delhi, the 28th November, 2008

INCOME-TAX

S.O. 2813(E).- In exercise of the powers conferred by clause (iii) of sub-section (4) of section 80-IA of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendments to the Industrial Park Scheme, 2008, namely :-

In the Industrial Park Scheme, 2008, in FORM IPS – I,-

(i) for para 2.III, the following para shall be substituted, namely:-

“2.III Details of industrial activity to be undertaken by industrial units:

_____”

(i) for para 3.VI, the following para shall be substituted, namely:-

“3.VI Whether all the criteria as mentioned in para 4 of the Industrial Park Scheme, 2008 are met or not:

(a) The date of commencement of the Industrial Park should be on or after the 1st day of April 2006 and not later than the 31st day of March 2009;

Yes/No

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (b) The area allocated or to be allocated to industrial units shall not be less than seventy-five per cent of the allocable area; | Yes/No |
| (c) The area allocated or to be allocated for commercial activity shall not be more than ten per cent of the allocable area; | Yes/No |
| (d) There shall be a minimum of thirty industrial units located in a industrial park; | Yes/No |
| (e) For the purpose of computing the minimum number of industrial units; all units of a person and his associated enterprises shall be treated as a single unit. | Yes/No |
| (f) The minimum constructed floor area shall not be less than 15,000 square metres; | Yes/No |
| (g) No industrial unit, along with the units of an associated enterprise, shall occupy more than twenty-five per cent of the allocable area; | Yes/No |
| (h) The industrial park should be owned by only one undertaking; and | Yes/No |
| (i) Industrial units shall undertake only such industrial activity as defined in clause (j) of para 2 of the Industrial Park Scheme, 2008 | Yes/No" |

2. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No. 106/2008, F.No.149/278/2006-TPL]

(Kamlesh Chandra Varshney), Director.

Note.- The principal Scheme was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.51 (E), dated the 8th January, 2008 and was subsequently amended by notification number S.O.1605 (E), dated the 2nd July, 2008.