



UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME, 2024 (UNNATI-2024)

- ✓ **Scheme Coverage:** 8 North-Eastern states namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura
- ✓ **Registration on the portal:** 09.03.2024 and up to 31.03.2026
- ✓ **Scheme Duration:** 10 years (till 8th March 2034). Additional 8 years for committed liabilities
- ✓ **Eligibility:** New & expansion units under Manufacturing & Service Sector
- ✓ **Districts categorization:** Zone A (Industrially Advanced Districts) & Zone B (Industrially Backward Districts)
- ✓ **Eligibility for availing incentives (Minimum Investment):**
 1. **Manufacturing** - ₹ 1 crore (plant & machinery)
 2. **Service** - ₹ 50 lakh (construction of building & durable physical assets)
 3. **Micro Industries** - ₹ 50 lakh (plant & machinery including building construction)
- ✓ **Maximum eligible benefits to a single unit** from all scheme component: Rs. 250 Crore



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- ✓ The scheme offers following incentives to investors for setting up new units or expanding the existing ones:

Where GST is applicable	Where GST is not applicable
<p>Capital Investment Incentive (For Both New & Expanding Units):</p> <p>Zone A: 30% with maximum limit of Rs. 5 Crore</p> <p>Zone B: 50% with maximum limit of Rs. 7.5 Crore</p>	<p>Capital Investment Incentive (For Both New & Expanding Units):</p> <p>Zone A: 30% with maximum limit of Rs. 10 Crore</p> <p>Zone B: 50% with maximum limit of Rs. 10 Crore</p>
<p>Capital Interest Subvention (For Both New & Expanding Units):</p> <p>Zone A: 3% for 7 years</p> <p>Zone B: 5% for 7 years</p>	<p>Capital Interest Subvention (For Both New & Expanding Units):</p> <p>Zone A: 3% for 7 years</p> <p>Zone B: 5% for 7 years</p>
<p>Manufacturing & Services Linked Incentive (For New Units only) - Net Payment of GST, i.e., GST paid less Input Tax Credit with maximum limit of</p> <p>Zone A: 75% of eligible value of investment</p> <p>Zone B: 100% of eligible value of investment</p>	<p>Nil</p>