

**HUSCH BLACKWELL**

**ATTACHMENT III**  
**Alleged Subsidy Programs**

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1. **Government of India Subsidy Programs**
  - a. Export Promotion of Capital Goods Scheme
  - b. Advance Authorization Program
  - c. Duty Drawback Program
  - d. Duty Free Import Authorization
  - e. Status Holders Incentive Scrip (“SHIS”)
  - f. Merchandise Exports from India Scheme (“MEIS”)
  - g. Income Tax Exemption for Infrastructure Development Scheme (Section 80-IA)
  - h. Income Deduction Program (“80-IB Tax Program”)
  - i. Market Development Assistance Scheme
  - j. Status Certificate Program
2. **Export Oriented Units Scheme**
  - a. Duty-Free Import of Goods, Including Capital Goods and Raw Materials
  - b. Reimbursements of Central Sales Tax Paid on Goods Manufactured in India
  - c. Duty Drawback on Fuel from Domestic Oil Companies
  - d. Exemption From Payment of Central Excise Duty on Goods Manufactured in India and Procured From a DTA
3. **Special Economic Zones**
  - a. Duty Free Importation of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, and Packing Materials
  - b. Exemption from Payment of Central Sales Tax (“CST”) On Purchases of Capital Goods and Raw Materials, Components, Consumables, Intermediates, Spare Parts, and Packing Material
  - c. Exemption from Electricity Duty and Cess on Electricity Supplied to an SEZ Unit
  - d. SEZ Income Tax Exemption Provision (Section 10AA)
  - e. SEZ Act: Service Tax Exemption
4. **State Government of Gujarat Subsidy Programs**
  - a. SGOG Provision of Land for Less Than Adequate Remuneration (“LTAR”)
  - b. SGOG Preferential Water Rates
  - c. SGOG Exemption from Electricity Duty
  - d. Assistance for Common Environment Infrastructure Scheme (“ACEIS”)
5. **State Government of Tamil Nadu Subsidy Programs**
  - a. Land Reservations for Micro Enterprises in Tamil Nadu Small Industries Development Corporation Ltd. (“TANSIDCO”) Industrial Estates and Micro, Small and Medium Enterprises in State Industries Promotion Corporation of Tamil Nadu Ltd. (“SIPCOT”) Industrial Estates
  - b. Infrastructure Subsidy for Privately Developed Industrial Estates
  - c. Rebate on Stamp Duty and Registration Charges for Privately Developed Industrial Estates
  - d. Capital Subsidy
  - e. Low Tension Power Tariff Subsidy
  - f. Reimbursement of Assessed VAT on Plant and Machinery
  - g. Stamp Duty Exemption on Mortgaged and Pledged Documents
  - h. Employment Intensive Subsidy
  - i. Generator Subsidy

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6. State Government of Andhra Pradesh Subsidy Programs
  - a. Grant Under the Industrial Investment Promotion Policy: 25% Reimbursement of the Cost of Land in Industrial Estates and Development Areas
  - b. Grant Under the Industrial Investment Promotion Policy: Reimbursement of Power at the Rate of Rs. 0.75 per Unit
  - c. Grant Under the Industrial Investment Promotion Policy: 50% Subsidy for Expenses Incurred for Quality Certification
  - d. Grant Under the Industrial Investment Promotion Policy: 50% Subsidy on Expenses Incurred in Patent Registration
  - e. Grant Under the Industrial Investment Promotion Policy: 25- or 35-Percent Subsidy for Cleaner Production Measures
  - f. Tax Incentives Under the Industrial Investment Promotion Policy: 100% Reimbursement of Stamp Duty and Transfer Duty Paid for the Purchase of Land and Buildings and the Obtaining of Financial Deeds and Mortgages
  - g. Tax Incentives Under the Industrial Investment Promotion Policy Reimbursement on VAT, CST, and SGST
  - h. Tax Incentives Under the Industrial Investment Promotion Policy: Exemption from SGAP Non-Agricultural Land Assessment
  - i. Provision of Goods and Services for LTAR Under the Industrial Investment Promotion Policy: Guaranteed Stable Water Prices and Reservation of Municipal Water