

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

ITE&C Department– IT Promotion - Administration of Incentives to the eligible AVGC units/companies in Andhra Pradesh under the New/ Expansion categories within the framework of the AVGC Policy 2018 – 2020 –Operational Guidelines for implementation – Orders -Issued.

**INFORMATION TECHNOLOGY, ELECTRONICS & COMMUNICATIONS
(Promotions Wing) DEPARTMENT**

G.O.MS.No. 1

Dated: 02-01-2019

Read the following:

1. Go Ms. No: 13, ITE&C Dept., dated: 21.09.2017
2. Go Ms. No: 20, ITE&C Dept., dated: 16.11.2017
3. Go Ms. No: 07, ITE&C Dept., dated: 30.04.2018
4. Go Ms. No: 13, ITE&C Dept., dated: 20.07.2018
5. Go Ms. No: 10, ITE&C Dept., dated: 25.07.2017

ORDER:

1. Background

- 1.1. Andhra Pradesh Animation, Visual Effects, Gaming, and Comics Policy 2018-20 herein after called 'Policy' to encourage investments in the Animation, Visual Effects, Gaming, and Comics (AVGC) sector in the state was notified vide G.O.Ms. No. 7 dated 30-04-2018.
- 1.2. As per the said notification and for effective implementation of the policy, the following guidelines are being laid down.

2. Definitions

- 2.1. **Applicant:** Applicant for the purpose of the policy is a legal entity / enterprise or consortium of legal entities / enterprises registered in India under Companies Act (1956 and 2013), proposing to invest in a project under one of the verticals of Animation, Visual Effects, Gaming, and Comics, and making an Initial Application along with Detailed Project Report (DPR), seeking approval of the project, and incentive application after project implementation etc. The applicant may fall into one of the below mentioned categories:

2.1.1. AVGC Company / Media and Entertainment (M&E) Company providing AVGC Services

- 2.1.1.1. **AVGC Company** refers to a company / business unit whose primary line of business activity as per MoA/ bylaws includes animation, visual effects, gaming or comics. The scope of the policy covers activities ranging from pre-production to post-production activities such as conceptualization, media and intellectual property rights management, gaming, special effects, editing and creation of content.
- 2.1.1.2. **M&E Company** for the purpose of this policy refers to any company offering AVGC services.
- 2.1.1.3. **AVGC Services** refer to any of the pre-production, production and post production AVGC activities performed. Such services may be rendered by an AVGC / M&E company either as an outsourced project or completely performed in-house.

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2.1.2. AVGC Projects

- 2.1.2.1. **Project:** A project under the policy would be an applicant providing animation, gaming, visual effects and comics products through an established development center.
- 2.2. **Animation:** Animation is the process of creating an illusion through the process of manipulation of images and/ or objects. This can include both 2D and 3D animation. 3D animation is usually done using advanced software, while 2D animation can be done either manually or through low bandwidth applications.
- 2.3. **Visual Effects (VFX):** Visual effects are special effects that are added to a film or video in production and post-production stage, as computer-generated imagery, Augmented Reality (AR), Virtual Reality (VR) etc. It involves integrating special effects using software to create a real looking video, which is otherwise difficult or time consuming to produce. Such effects are usually added post production, i.e. when the image capturing / video shooting is completed.
- 2.4. **Gaming:** Software gaming, for the purpose of the policy refers to video games. A video game involves the interaction of one or more users with a user interface to generate visual feedback through an electronic platform. Such platforms can range from mainframe computers to handheld computing devices, including online web portals, cellphones, personal computers/ laptops and gaming consoles.
- 2.5. **Comics:** Comics is the medium of expressing ideas/ messages by combining images with text. The message is usually communicated through cartoons, using media such as comic strips, editorial and gag cartoons, comic books etc.
- 2.6. **Approved Low Budget Animation Films:** An Approved Film implies a film approved by Information Technology, Electronics and Communication (ITE&C) Department, Government of Andhra Pradesh, before the production stage. For the purpose of this policy low budget animation films would mean films produced in Telugu or Hindi or English in Andhra Pradesh and where production cost of such films does not exceed INR 5 Cr.
- 2.7. **Capital Expenditure (Capex)** refers to funds that are used by the applicant to buy equipment such as servers, computers etc., as mentioned in the policy.
- 2.8. **SEZ location:** SEZ location means an area which is designated as Special Economic Zone under the provisions of the Special Economic Zones Act, 2005 (28 of 2005) and rules made there under.
- 2.9. **Tax:** For the purpose of the policy, tax refers to the amount paid to the Commercial Tax Department by the way of Goods and Services Tax (GST) on value addition to goods/ services produced by the company in Andhra Pradesh and sold in Andhra Pradesh or for executing an AVGC Project.
- 2.10. **Production:** Production under the policy means end-to-end activities performed to bring a gaming or animation film/ product to market, and includes intellectual property rights development.
- For animation films, production would cover the following stage:
1. **Pre-production:** This step involves the following steps:
 - a. Finalizing of the script
 - b. Creation of story boards
 - c. Hiring of crew members
 - d. Creation of budget
 - e. Selection of production media, such as shooting studio, rental house, etc.
 - f. Obtaining requisite clearances from authorities such as governments and municipalities

- g. Writing the screenplay
- h. Procurement of set pieces and designing of sets
- 2. **Production:** This stage involves execution of the plan formulated in the pre-production phase. It is at this stage that the movie is actually made.
- 3. **Post Production:** Post production shall cover the following stages:
 - a. Video editing
 - b. Editing the soundtrack
 - c. Writing and re-recording
 - d. Adding visual special effects - mainly computer-generated imagery (CGI) and digital copy from which release prints will be made
 - e. Sound design, sound effects, ADR, foley, and music, culminating in a process known as sound re-recording or mixing with professional audio equipment
 - f. Transfer of colour motion picture film to video or DPX with a telecine and color grading (correction) in a color suite
- 2.11. **Production Cost:** Production Cost or Production Budget under the policy means the total amount of money spent on the life time of the AVGC service on different components including development, pre-production, production, post-production, delivery to end consumer but not including film promotion and marketing.
- 2.12. **Manpower:** Manpower refers to the personnel employed full-time by an AVGC / M&E company.
- 2.13. **Mega Projects:** Projects generating employment of more than 500 people or with investment greater than INR 50 crore will be accorded mega project status.
- 2.14. **Date of Commercial Production (DCP):** Date of Commercial Production means date on which commercial operations of the company has commenced as indicated in the UAM/ EM Part – II /Part B of IEM in respect of Micro, Small & Medium Enterprises and Large Industries respectively or DOC certified by a Chartered Accountant.
- 2.15. **Backward Classes (BC) Enterprise:** An enterprise, wherein 100% of the shares are held by BC entrepreneurs, in the said enterprise. BC entrepreneur refers to a person hailing from Andhra Pradesh and belonging to BC Category as notified by the Government of Andhra Pradesh from time to time.
- 2.16. **Scheduled Caste (SC)/Scheduled Tribe (ST) Enterprise:** SC/ST enterprises are those companies, having a 100% shareholding by SC/ST entrepreneurs, in the said AVGC / M&E unit.
- 2.17. **Women Enterprise:** An enterprise, wherein 100% of the shares are held by women entrepreneurs, in the said enterprise.
- 2.18. **Financial Year:** Financial year begins on the 1st April of a year, and ends on 31st March of the following year.
- 2.19. **Permanent Employment:** Permanent employment refers to the employment that is generated on the payroll of a company, without a pre-determined end date of employment.

3. Abbreviations:

APEITA	Andhra Pradesh Electronics & Information Technology Agency
APIIC	Andhra Pradesh Industrial Infrastructure Corporation
APSFC	Andhra Pradesh State Financial Corporation
APSSDC	Andhra Pradesh State Skill Development Corporation
AR	Augmented Reality
AVGC	Animation, Visual Effects, Gaming, and Comics

BC	Backward Class
BAC	Business Advisory Committee
Capex	Capital Expenditure
CCITI	Consultative Committee on Information Technology Industry
CoE	Centre of Excellence
DCP	Date of Commercial Production
DISCOM	Distribution Company
DPR	Detailed Project Report
DTP	Designated Technology Park
GO	Government Order
GoAP	Government of Andhra Pradesh
GoI	Government of India
GSTR	Goods and Services Tax Returns
ICAI	Institute of Chartered Accountants of India
ITE&C	Information Technology Electronics and Communications
M&E	Media and Entertainment
MEITY	Ministry of Electronics and Information Technology
MoA	Memorandum of Association
MSME	Micro Small and Medium Enterprises
OBC	Other Backward Class
R&D	Research and Development
SC	Scheduled Caste
SGST	State Goods and Services Tax
SIPB	State Investment Promotion Board
SIPC	State Investment Promotion Council
ST	Scheduled Tribe
VFX	Visual Effects
VR	Virtual Reality

4. General Guidelines Related to DPR Applications and Disbursement of Incentives

- 4.1. An AVGC / M&E company is required to submit an Initial Application / DPR as per the table of contents mentioned in Annexure – I, to APEITA. APEITA shall forward the same to the ITE&C Department. The department shall examine the DPR and if so satisfied, shall accord a formal status of AVGC / M&E Company to the applicant.
- 4.2. All claims for incentives need to be submitted to APEITA for processing. APEITA shall verify the incentive application against supporting documents furnished and shall make a physical inspection of the project site. If satisfied, APEITA shall forward the same to ITE&C Department for further processing. The Department shall examine the incentive application and supporting documents and if so satisfied, shall process it for final approval.
- 4.3. The DCP must be informed to the ITE&C Department within 30 days, in writing and the AVGC / M&E Company is required to seek an acknowledgement from the Department. The DCP is required to be confirmed by APEITA through a physical inspection.
- 4.4. Mega AVGC Projects are required to state the nature and quantum of incentives that they wish to avail in the initial application / DPR. The tailor made incentives should have been pre-approved as per decision taken by BAC/SIPC/SIPB and a specific GO should have been issued by GoAP. The incentives applied by the company should be in accordance with the specific GO.

4.5. The incentives can be claimed only for the initial applications / DPRs which have been approved on or before 31st March 2020.

5. Claim for Incentives for AVGC Companies / M&E companies

5.1. Capital Subsidy

- 5.1.1. Investment made prior to the date of approval of DPR shall not be considered for Capital Subsidy.
- 5.1.2. For an AVGC / M&E Company relocating its operations to the State, the company shall be treated as a new company and the guidelines corresponding to a new company shall be applicable. Such a company shall not be eligible for capex reimbursement on the equipment / machinery relocated from the original location to the location in Andhra Pradesh.
- 5.1.3. For a new AVGC / M&E Company that claims capital subsidy for capex, the claim needs to be submitted within one year from date of commercial production.
- 5.1.4. The capex incurred by a new AVGC /M&E Company from the period ranging from approval of the AVGC status till one year from DCP shall be considered eligible for claim under the policy.
- 5.1.5. An AVGC / M&E Company, already operating in Andhra Pradesh, should also apply for AVGC / M&E status and receive a formal approval from ITE&C Department. This also applies to cases wherein an AVGC / M&E Company goes for expansion / diversification / forward integration / backward integration.
- 5.1.6. The capex incurred by an existing AVCG / M&E Company, during one year from the date of approval of the AVGC / M&E status, shall be considered eligible for claim under the policy.
- 5.1.7. A claim submitted by an existing AVGC / M&E Company is required to be submitted within one year from date of approval of the AVGC / M&E status by ITE&C Department.
- 5.1.8. The claims for eligible costs i.e. costs incurred towards one time purchase of computers, networking and related hardware, need to be submitted to ITE&C Department in the prescribed application format (annexure – 2) along with relevant supporting documents such as purchase invoice, bills etc.
- 5.1.9. The consolidated sheet of costs related to capex and copies of supporting invoices need to be certified by a Chartered Accountant before submission.
- 5.1.10. In case of assembled equipment, the minimum lifetime of the equipment for which capital subsidy is claimed needs to be a minimum of 3 years. The claim for capital subsidy needs to be accompanied with a certificate issued by a Chartered Engineer, certifying the lifetime of the equipment for which Capital Subsidy is being claimed.
- 5.1.11. Any capex incurred for procuring used equipment shall not be considered eligible for claiming incentives.
- 5.1.12. The investment in Capex items should be in line with the list and/or details of Capex items provided by the applicant at the time of applying for incentives and considered by the ITE&C Department for approval. Any deviation from the approved items of capex shall not be accepted.
- 5.1.13. The Capex items, for which incentives are being claimed for, should be utilized for the purpose(s) which have been approved for implementation by ITE&C Department.

5.2. Production Reimbursement

- 5.2.1. This incentive is applicable specifically for producing a maximum of two animation or gaming films produced in Andhra Pradesh by a Gaming, Animation, Media & Entertainment company, on their own and marketed in their brand name, during the policy period and within one year from the expiry of the policy, i.e. on or before 31st March, 2021.
- 5.2.2. The applicant has to obtain a project completion certificate from a competent authority such as National Film Development Corporation, Andhra Pradesh State Film Development Corporation, Censor Board etc., before claiming this incentive.
- 5.2.3. An applicant can submit a claim for production cost reimbursement, in the prescribed application format (annexure – 3), only after 3 months of obtaining the project completion certificate.
- 5.2.4. The costs incurred for production along with copies of supporting invoices need to be certified by a Chartered Accountant before submission.
- 5.2.5. At least 80 percent of the allowable expenditure on the project should be incurred in Andhra Pradesh by using manpower employed locally. As per the policy, allowable expenditure would include manpower cost, cost of materials & print and expenditure incurred towards professional services.
- 5.2.6. Permanent employment generated by the company is not eligible for calculation of manpower cost, as it is eligible for consideration as employment incentive.

5.3. Power Subsidy

- 5.3.1. The applicant should have been accorded AVGC / M&E status by ITE&C Department.
- 5.3.2. This incentive can be claimed by Media & Entertainment companies.
- 5.3.3. All eligible units shall submit their claims for reimbursement of power cost within 3 months after completion of every quarter i.e., by 30th of September for first quarter (April – June), 31st of December for second quarter (July – September), 31st of March for third quarter (October – December) and 30th of June for 4th quarter (January – March), in the prescribed application format (annexure – 4), along with copies of power bills, attested by the board of directors of the company, to the ITE&C Department. In case the company fails to submit the claim application for power subsidy within the specified timelines, the claim for the same will be disallowed as case of late submission.
- 5.3.4. The reimbursement is only on the power consumption – charges for number of units consumed. The charges related to Contract Maximum Demand or any other charges levied by DISCOMs etc. shall not be considered as eligible. Residential & colony power consumption is not eligible for reimbursement of power cost.
- 5.3.5. The power cost reimbursement shall be applicable to the units, which are utilizing power from DISCOMs and Rural Electrical Cooperative Society Limited (RESCO).
- 5.3.6. In case of an M&E company providing AVGC services, the company is only eligible for power subsidy on power consumed for providing AVGC Services. Claim for such an incentive needs to be accompanied with copies of power bills and details of power consumed for providing AVGC services, certified by a verification officer from ITE&C Dept. / APEITA.

5.4. **Employment Incentives**

- 5.4.1. This incentive can be claimed by companies which have been accorded AVGC / M&E status.
- 5.4.2. All employment incentives will be disbursed as per the Consolidated AP IT Policy 2018 – 2020 and subsequent guidelines.
- 5.4.3. This incentive shall be applicable for additional employment generated by the M&E Company after approval of the initial application / DPR.

5.5. **Lease Rental Subsidies**

- 5.5.1. This incentive can be claimed by companies which have been accorded AVGC / M&E status.
- 5.5.2. Lease Rental Subsidies will be disbursed in terms of the operating guidelines of the AP DTP Policy 2017 – 2020, issued vide G.O.Ms No 13 dated 21.09.2017 and subsequent guidelines.

6. **Claim for Tax Reimbursement on Low Budget Regional and National Films Produced in Andhra Pradesh**

- 6.1. SGST reimbursement for the purpose of policy would mean reimbursement of State Goods and Services Tax as defined by Andhra Pradesh Goods and Services Tax Act, 2017.
- 6.2. Each of the animation film is required to be approved by CCITI, before completion of production.
- 6.3. For claiming tax reimbursement, the applicant is required to obtain a project completion certificate from the competent authority, such as National Film Development Corporation, Andhra Pradesh State Film Development Corporation, Censor Board etc.
- 6.4. An applicant would be eligible to claim SGST Reimbursement for low budget animation films produced in Andhra Pradesh, wherein at least 80% of the production cost should have been incurred in Andhra Pradesh.
- 6.5. Claim for SGST reimbursement need to be filed within six months after completion of the financial year i.e. on or before 30thSeptember, in the prescribed application format (annexure – 5), along with GSTR.
- 6.6. The SGST incurred by the applicant while selling the final product in Andhra Pradesh will be reimbursed for 1 year from the date of completion certificate.
- 6.7. The Enterprise shall obtain the details of the net SGST paid during the year for the eligible project for which the claim is being made duly certified by State Commercial Tax authorities of the respective jurisdiction, as per format provided in Annexure – 6 (Form A).

7. **Recovery of Incentives Disbursed Under the Scheme**

Incentives/concessions disbursed to an industrial enterprise shall be liable to be recovered under the following circumstances:

- 7.1. If the incentives/concessions are obtained by the enterprise by misrepresentation of essential facts or by furnishing of false information or suppressions of material/immaterial facts or by submission of false/fake documents etc. In addition to recovery of the incentives disbursed, penalty will be levied @ 2 times of the sanctioned and disbursed amount and the enterprise shall be barred from availing incentives in future.

- 7.2. If an AVGC / M&E Company that has received incentives, fails to furnish the prescribed statements and / or information when it is called upon to furnish.
- 7.3. If an AVGC / M&E Company that has received incentives, effects change of management without prior approval from ITE&C Department.
- 7.4. If the whole or part of the AVGC / M&E Company that has received incentives, is sold (through merger/ acquisition) without the prior approval of ITE&C Department.
- 7.5. In the event of recoveries for reasons arising mentioned above, they shall be recovered treating them as arrears of Land Revenue under A.P. Revenue Recovery Act, 1864 and the respective Tahsildar of the Mandal will be designated as recovery officer by suitable Government Order.

8. Penalties

Without prejudice to anything included in clause 7, it is hereby ordained that any willful misrepresentation of facts, action/inaction on behalf of entrepreneur leading to irregular sanction/disbursement of incentives under the above policies will invite civil and criminal action as per extant laws besides recovery of the amount irregularly disbursed, if any, and debarring the unit from claiming incentives in the future.

9. The interpretation and decisions of the Government is final with regard to applications made by the AVGC Industry for any of the incentives available as per AP AVGC Policy 2018- 2020. Government shall not entertain any further correspondence against its decision.
10. The operational guidelines issued for administration of incentives available under AP AVGC Policy 2018-2020 to the eligible AVGC/M&E companies as mentioned above shall be in force and co-terminus with the validity period of the AP AVGC Policy 2018-2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K.VIJAYANAND
PRINCIPAL SECRETARY TO GOVERNMENT

To

All the Departments of Secretariat
The Commissioner and I.G., Stamps and Registration, Andhra Pradesh
The Vice Chairman and Managing Director, APIIC, Vijayawada
The Commissioner, Industries, Andhra Pradesh
The Executive Director, APIIC, Andhra Pradesh
The Commissioner, Information and Public Relations, Andhra Pradesh
The Member Secretary, A.P. Pollution Control Board, Andhra Pradesh
The Chairman & MD, AP TRANSCO, Vijayawada
The Managing Director, APEPCPDCL /SPCPDCL
The Commissioner, Labour, Andhra Pradesh
The Vice Chairman, VUDA/TUDA/VGTMUDA
All the District Collectors & Magistrates, AP
All the Municipal Commissioners, AP,
The Development Commissioner, VSEZ, Visakhapatnam

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The Director, STPI, Andhra Pradesh
The President, ITsAP, Andhra Pradesh
The Regional Director, NASSCOM, Andhra Pradesh,
The President, VITA, Visakhapatnam,
The President, RITPA. Visakhapatnam
The President, GITA, Kakinada.
The President, KITA, Vijayawada

Copy to:

The Secretary to GOI, (MeitY) , New Delhi
The Chief Minister's Office/Chief PRO to C.M.
The Chief Commissioner, Customs & Central Excise, Hyderabad
The PS to Principal Secretary to CM Andhra Pradesh
The PS to Chief Secretary to Govt. Andhra Pradesh
The OSD to Minister for Information Technology, Andhra Pradesh
The PS to Minister for Finance, Andhra Pradesh
The PS to Minister for Major Industries, Andhra Pradesh
The PS to Minister for Revenue, Andhra Pradesh
The PS to Minister for MA&UD, Andhra Pradesh
The PS to Minister for Energy, Andhra Pradesh
The PS to Minister for Labour, Andhra Pradesh
The PS to Spl CS Planning, Andhra Pradesh
The PS to PFS, Andhra Pradesh

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SECTION OFFICER

ANNEXURE – 1
Table of Contents

- 1. Executive Summary**
- 2. Company Background**
 - 2.1. Brief summary of the existing operations of the company
 - 2.2. Existing location(s) of operations (at domestic and global levels)
 - 2.3. Details of current employment (geographic, ethnic, gender etc.)
 - 2.4. Annual revenues and market valuation, if any
- 3. Project Plan:**
 - 3.1. Details of (direct) employment generation & projection for 1st 5 years
 - 3.2. Details of investment & projections for 1st 5 years
 - 3.3. Details of sub projects such as skilling/ecosystem development etc.
 - 3.4. Product eligibility (as per policy)
 - 3.5. Details of incentives received from Government of India (and agencies)
 - 3.5.1. *Location of operations – Within STPI/Outside STPI (or any such zone)*
 - 3.6. Land / office space requirements:
 - 3.6.1. *Location and extent of land / office space*
 - 3.6.2. *Land utilization plan*
 - 3.6.3. *Architectural layout of the land portraying the utilization*
 - 3.7. Project Execution Timelines
 - 3.8. Project Cost
 - 3.8.1. *Office space / Land Cost*
 - 3.8.2. *Plant & Machinery*
 - 3.8.3. *Research and Development*
- 4. Entrepreneur/Promoters Details:**
 - 4.1. Professional & Academic Background
 - 4.2. Accolades (if any)
 - 4.3. Caste certificate & Domicile certificate (if any)
- 5. Utility Consumption (mention special requirement if any)**
- 6. Analysis of finances, certified by a competent authority (Chartered Accountant):**
 - 6.1. Business Valuation, with NPV & IRR computation
 - 6.2. Audited Financial Statements of existing/parent company for last 3 years (including balance sheets, profit & loss and cash flow statements)
 - 6.3. Feasibility Study (Cost, Benefit & Risk Assessment)
- 7. Details of investments, certified by a competent authority (Chartered Accountant):**
 - 7.1. Sources of debt and/or equity
 - 7.2. Net worth of promoters and/or existing/parent company
- 8. Other Documents Required**
 - 8.1. Certificate of Incorporation
 - 8.2. Memorandum of Association
 - 8.3. Articles of Association
 - 8.4. Permanent Account Number Document issued by Income Tax Department

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Annexure – 2
Self-computation sheet for Reimbursement of Capital Subsidy
(To be used at the time of applying for capital subsidy)

*System
Calculated
Value*

Sl. No.	Fields Auto-Populated from Common Application Form
1	Name of the Enterprise
2	Address of the Enterprise
3	Net-worth of the Enterprise
4	Line of Activity(animation / visual effects / gaming / comics)
5	Date of approval of DPR
6	Date of Commercial Production
7	Financed (Self or Bank Financed)

Details of Managing Director / Partners

Sl. No.	Name	Gender	Physically Handicapped	Community	Share (in %)

Self-Computation Sheet for Reimbursement of Capital Subsidy

Sl. No.	Name of the Vendor	Capex Component (only Costs Incurred Towards One Time Purchase of Computers, Networking and Related Hardware)	Cost Incurred (INR)	Invoice Number and Date
1.		<Component 1>		
2.		<Component 2>		
3.		<Component 3>		
.....			
Total Cost Incurred (INR)				

Documents Required:

1. Copy of DPR approval document, issued by ITE&C Department

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2. Copy of approval document related to capex items, issued by ITE&C Department
3. Copy of acknowledgement of DCP, as issued by ITE&C Department.
4. Copies of invoices attested by a Chartered Accountant
5. Certificate issued by Chartered Engineer, certifying the minimum lifetime of the equipment for which Capital Subsidy is being claimed
6. Net-worth certificate, issued by a Chartered Accountant, the certificate should have been issued at most 30 days before the application for capital subsidy is submitted

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Annexure – 3 Self-computation sheet for Production Cost Reimbursement (To be used at the time of applying for Production Cost Reimbursement)

Sl. No.	Fields Auto-Populated from Common Application Form				
1	Name of the Enterprise				
2	Address of the Enterprise				
3	Net-worth of the Enterprise				
4	Line of Activity(Animation / visual effects / gaming / comics)				
5	Date of Completion of Project				
6	Financed (Self or Bank Financed)				
Details of Managing Director/Partners					
Sl. No.	Name	Gender	Physically Handicapped	Community	Share (in %)

Self-Computation Sheet for Reimbursement of Manpower Cost		
Sl. No	Manpower Cost (month wise during the production period)	Monthly Cost Incurred (INR)
1.		
2.		
....		
Total Cost Incurred (INR)		

Self-Computation Sheet for Reimbursement of Production Cost Components				
Sl. No.	Name & Location of the Vendor	Eligible Components Related to Cost of Materials & Print and Professional Services	Cost Incurred (INR)	Invoice Number and Date
1.		<Component 1>		
2.		<Component 2>		
3.		<Component 3>		
.....			
Total Cost Incurred (INR)				

*System
Calculated
Value*

Documents Required:

1. Project Completion Certificate
2. Copies of invoices attested by a Chartered Accountant
3. Details of monthly cost towards manpower, attested by a Chartered Accountant

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Annexure – 4
Self-computation sheet for Reimbursement of Power Subsidy
(To be used at the time of applying for Power Subsidy)

*System
Calculated
Value*

Sl. No.	Fields Auto-Populated from Common Application Form
1	Name of the Enterprise
2	Address of the Enterprise
3	Net-worth of the Enterprise
4	Line of Activity(animation / visual effects / gaming / comics)
5	Date of Approval of DPR
6	Date of Commercial Production
7	Financed (Self or Bank Financed)

Details of Managing Director / Partners

Sl. No.	Name	Gender	Physically Handicapped	Community	Share (in %)

Self-Computation Sheet for Reimbursement of Power Subsidy

Sl. No.	Month Name – Quarter Number – Year	Number of Units Consumed	Date of Generation of Power Bill
1.	<Month 1>		
2.	<Month 2>		
3.	<Month 3>		
Total Units Consumed in the Quarter			
Amount Claimed (INR) [Total units Consumed in the Quarter * INR 2 per unit]			

Documents Required:

1. Copy of DPR approval document, issued by ITE&C Department
2. Copies of power bills, attested by the board of directors of the company
3. Certificate issued by a verification officer from ITE&C Department / APEITA certifying the power consumed for providing AVGC Services (Only for M&E company providing AVGC services)

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Annexure – 5
Self-computation sheet for Reimbursement of SGST
(To be used at the time of applying for Reimbursement of SGST)

Sl. No.	Fields Auto-Populated from Common Application Form	
1	Name of the Enterprise	
2	Address of the Enterprise	

*System
Calculated
Value*

3	Date of Approval of Project	
4	Date of Issue of Project Completion Certificate	
5	Net-worth of the Enterprise	
6	Line of Activity(animation / visual effects / gaming / comics)	
7	Financed (Self or Bank Financed)	

Details of Managing Director / Partners

Sl. No.	Name	Gender	Physically Handicapped	Community	Share (in %)

Sl. No.	Header	Value (INR)
1.	Project Production Cost	
2.	Production Cost Incurred in Andhra Pradesh	
3.	% of Production Cost Incurred in Andhra Pradesh (row 1 divided by row 2)	
4.	Eligibility for SGST Reimbursement (only if row 3 >80%)	
5.	Net SGST Paid During the Year for the Eligible Project, While Selling the Final Product in Andhra Pradesh	

Documents Required:

1. Copy of project approval document, issued by CCITI
2. Copies of completion certificate
3. Total production cost, attested by a Chartered Accountant
4. Production cost incurred in Andhra Pradesh, certified by a Chartered Accountant
5. Copies of SGST Returns issued by Commercial Tax Authorities

K.VIJAYANAND
PRINCIPAL SECRETARY TO GOVERNMENT

**ANNEXURE – 6
(FORM – A)**

**APPLICATION-CUM CERTIFICATION OF COMMERCIAL TAXES DEPARTMENT
SHOWING THE TAX PAID BY THE ENTERPRISE FOR AVAILING
REIMBURSEMENT UNDER ANDHRA PRADESH INFORMATION TECHNOLOGY
POLICY 2018 – 2020, ANDHRA PRADESH ELECTRONICS POLICY 2014 – 2020 AND
OTHER SECTORAL POLICIES 2014 – 2020**

GOVERNMENT OF ANDHRA PRADESH

YEAR – 20 – 20

To: The Commercial Tax Officer,

_____ (Address)

Sir,

I am to request you to Certify for reimbursement of eligible State Goods & Services Tax (SGST) under the Andhra Pradesh Information Technology Policy 2018 – 2020, Andhra Pradesh Electronics Policy 2014 – 2020 And Other Sectoral Policies 2014 – 2020.

1. Name of the Enterprise/industry and Address :
2. Name of the items manufactured :
- in Andhra Pradesh in his own Enterprise/industry :
3. Item wise production details during theYear: Units Qty.
- a)
- b)
- c)
- Total
4. SGST paid by the Enterprise/industry under the
Andhra Pradesh Goods and Services Act, 2017, for the : 20 – 20
year
- SGST paid on sales by it in respect of goods : Rs.....
manufactured by the Enterprise/industry in Andhra (in figure)
Enterprise/industry in Andhra Pradesh during the (Rupees
yearin words)
5. Name of the Bank with its Branch Name and Bank :
Account Number through which payment was made :
6. Registration Certificate No. of the Dealer/Company :
under the Andhra Pradesh Goods And Services Tax :
Act, 2017 / GSTIN :

P.T.O

I duly verify that all the facts and figures furnished above are correct.

Place:

Signature of Authorised Person

Date:

with Firm /Office Seal.

(Proprietor/Partner/Managing Director/ Director)
(Strike out whichever is not applicable)

CERTIFICATE

It is certified that all the facts and figures furnished by the Enterprise are verified with the records and found correct. The above Enterprise/industry has paid the Sales Tax (VAT/CST/SGST) amount of Rs. _____ towards manufacturing of _____ (product (s)) only and also there is no due for the year – 20 – 20 with the department.

Place:

COMMERCIAL TAX OFFICER

Date:

(concerned)

Office Seal.

Note: This application form, if photo copied must be exactly as per original & it must be both sides of the page.

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