



Textile Industry PLI Scheme & Incentives

Contents to be covered

01

Textile sector GST Tax Structure

02

Indirect Tax - Benefits / Incentives

03

Set up - Structure

04

PLI for Textile Sector

05

Discussion on Incentives in Telangana and Comparison with other States

06

Corporate Tax Benefits

Textile sector **GST Tax** **Structure**

GST – Key impact points For Yarn manufacture



Taxability under Pre-GST Regime	Taxability under GST Regime
<p><u>Sale of Yarn:</u></p> <ul style="list-style-type: none">Excise duty – Conditionally exempt; input tax credit not availableVAT/ CST – normally applicable at 2% to 6% (varies from state to state) <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">Taxes paid on goods (except VAT) and services procured by yarn manufacturer is a cost;	<p><u>Sale of Yarn:</u></p> <ul style="list-style-type: none">GST @ 5% provided on supply of yarn made of cotton;GST @ 12% provided on supply of yarn made of manmade staple fibres (i.e. VSF) <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">Input tax credit of GST paid on procurements shall be eligible;

Key highlights

- Increase in tax incidence on sale of manmade yarn from existing 2% - 6% to 12% GST
- Increase in tax incidence on sale of cotton yarn from existing 2% - 6% to 5% GST
- Non creditable taxes such as CST paid under pre-GST regime on procurement is a saving under GST

GST – Key impact points For Fibre manufacture



Taxability under Pre-GST Regime	Taxability under GST Regime
<p><u>Sale of Fabric:</u></p> <ul style="list-style-type: none">- Excise duty – Conditionally exempt; input tax credit not available- VAT/ CST – normally exempted; <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">- Taxes paid on goods and services procured by fabric manufacturer is a cost;	<p><u>Sale of Fabric:</u></p> <ul style="list-style-type: none">• GST @ 5% on cotton fabrics, fabrics of other vegetable textile fibres, fabrics of manmade textile fibres and fabrics of manmade staple fibres <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">• Input tax credit of GST paid on procurements shall be eligible;• Refund of accumulated Input tax credit is now allowed

Key highlights

- Increase in tax incidence on sale of fabric from exemption to 5% GST
- Non creditable taxes paid under pre-GST regime on procurements is a saving under GST;

GST – Key impact points For Garment manufacture



Taxability under Pre-GST Regime	Taxability under GST Regime
<p><u>Sale of Garment:</u></p> <ul style="list-style-type: none">• Branded garment with MRP >1000: 2% with no input tax credit• Other cases: conditional exemption with no input tax credit• VAT/ CST – normally applicable at 2% to 6% (varies from state to state) <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">• Taxes paid on goods (except VAT) and services is a cost;	<p><u>Sale of Garment:</u></p> <ul style="list-style-type: none">• Value of garment > 1000: GST applicable at 12%• Value of garment < 1000: GST applicable at 5% <p><u>Input Tax Credit:</u></p> <ul style="list-style-type: none">• Input tax credit of GST paid on procurements shall be eligible

Key highlights

- Increase in tax incidence on sale of garment (where price > 1000) from existing ~8% to 12%;
- Non creditable taxes paid under pre-GST regime on procurements is a saving under GST;

Textile sector – GST Tax Structure

S.No	Particulars (Illustrative list)	GST rates			
		Fibre [#]	Yarn [#]	Fabric *	Others
1	Cotton	5%	5%	5%	-
2	Polyester / Synthetic / Man-made	12%	12%	5%	-
3	Dye stuffing, Dyeing chemicals and finishing chemicals [#]	-	-	-	18%
4	Quilting	-	-	-	12%
5	Services by way of job work in relation to textile and textile products	-	-	-	5%

Inputs used in the manufacture

** Output*

Input

Output

Inverted duty structure – GST rate of inputs are higher than GST rate on outward supplies

- Inverted duty structure = GST rate on inputs is greater than GST rate on outward supplies
- Recent amendment that refund of ITC on inverted duty structure on fabrics will be allowed.

Note: The rates specified above may vary

Textile sector – GST Tax Structure – Inverted Duty Structure

As the GST on inputs (specially, Polyester / Synthetic / MM Fibre or Yarn) is **higher** than the GST on output (Fabric), there is an inverted duty structure prevailing in the textile sector.

45th meeting of GST Council held at Lucknow on 17.09.2021,

- Council resolved to correct the IDS in textile sector w.e.f 01.01.2022.
- For such correction, a Notification No. 14/2021 – Central Tax (Rate) dated 18.11.2021 was issued wherein the GST rate on textile products has been increased to 12 % w.e.f. 01.01.2022.

46th meeting of GST Council held at New Delhi on 31.12.2021

- Deferment of the decision to change the rates in textiles recommended in the 45th GST Council meeting
- Notification No.21/2021 – Central Tax (Rate) dated 31.12.2021 issued to supersede the earlier notification issued.

Outcome:

- Inverted duty Structure in Textiles sector continues.

Indirect Tax Benefits / Incentives

Indirect Tax Benefits /incentives (other than State incentives)

#	Scheme	Brief of the Scheme	Notified Products
1	Production Linked Incentive (PLI)	<ul style="list-style-type: none"> ▪ Incentive given as a % to the incremental sales for a period of 5 years. ▪ The shortlisted company shall have to meet both the minimum investment criteria and minimum turnover criteria. 	MMF Apparel MMF Fabrics Technical Textiles
2	Rebate of State and Central Taxes and Levies (RoSCTL)	<ul style="list-style-type: none"> ▪ Rebate of all embedded state and central taxes and levies (which are currently not being rebated under any other mechanism). ▪ Transferable Duty Credit Scrip maintained in an electronic ledger in the Customs system ▪ Schedule – 1 & 2 – Rates of State and Central taxes and levies respectively, for apparel and made-ups ▪ Schedule – 3 & 4 rates of State and Central taxes and levies respectively, applicable for apparel exports when the fabric (including interlining) only has been imported duty free under Special Advance Authorization Scheme. 	Export of - Apparel / Garments (Chapter – 61 & 62) Made ups (Chapter – 63)

Indirect Tax Benefits /incentives (other than State incentives)

#	Scheme	Brief of the Scheme	Notified Products
3	Remission of Duties and Taxes on Export of Products (RoDTEP)	<ul style="list-style-type: none"> RoDTEP scheme replaces MEIS scheme Scheme is similar to the RoSCTL Scheme but for the products which are not covered in the said scheme are covered under RoDTEP scheme 	Export of – Textile products covered under Chapter 52 till 60
4	Amended Technology Upgradation Fund Scheme (ATUFS)	wherein capital investment subsidy (CIS) of 15% on eligible machinery subject to a cap of 30 crores (4 million USD) The said investment shall be made within 31.03.2022	
5	Scheme for Production and Employment Linked Support for Garmenting Units (SPELSGU) under ATUFS	wherein capital investment subsidy (CIS) of 10 % additionally granted on achievement of production volume, employment and turnover subject to a cap of 20 crores (2.67 million USD)	

Indirect Tax incentives (other than State incentives)

#	Scheme	Brief of the Scheme	Notified Products
6	Special Advance Authorization Scheme	<ul style="list-style-type: none"> Import of Fabric only for export of articles of Apparel and Clothing accessories, subject to fulfilment of prescribed conditions Value Addition of 15% shall be made 	Export of – Apparel Clothing Accessories (Chapter 61 & 62)
7	Export Promotion Capital Goods (EPCG)	Where capital goods are imported without payment of duty subject to fulfilment of export obligation over 6 years	Export of Products as per the EPCG license
8	Duty Drawback	Where certain % (1.5% to 4.1%) of the FOB value of exports is reimbursed to compensate the customs duty suffered on inputs imported which are used in exports of final product	Export of specified products as per the Drawback Notification
9	Refund of accumulated input tax credit due to IDS	Under GST, the accumulated GST of ITC paid on inputs is eligible for refund.	

Set up Structure

Indirect Tax Benefits /incentives (other than State incentives)

#	Particulars	SEZ	MOOWR	DTA
1	Import procurement of inputs (i.e. raw material) and capital goods	Exempted - Inputs and Capital goods can be imported without payment of Customs Duty and IGST.	Exempted - Inputs and Capital goods can be imported without payment of Customs Duty and IGST.	No exemption is available. BCD and IGST shall be paid. BCD shall become a cost to the Company.
2	Import procurement of Input services	No GST shall be paid under RCM if the services are used for authorised operations.	GST applicable under RCM. ITC can be claimed and refund can be applied in accordance with Rule 89(4) or Rule 96(10) of the CGST Rules, 2017.	GST applicable under RCM. ITC can be claimed and refund can be applied in accordance with Rule 89(4) or Rule 96(10) of the CGST Rules, 2017.
3	Domestic procurement of capital goods, inputs and Input Services	Exempted - No GST, as supplies made to a SEZ unit is zero rated supplies (assuming the goods / services are used for authorized operations of SEZ)	Customs duty and IGST needs to be discharged on full value of capital goods at the time of removal.	GST shall be charged and ITC shall be claimed subject to the provisions of Section 17(5) of CGST Act. (blocked credits)

Indirect Tax Benefits /incentives (other than State incentives)

#	Particulars	SEZ	MOOWR	DTA
4	Removal of imported Capital goods	Customs duty and IGST needs to be discharged on depreciated value of capital goods.	No specific clarification on valuation on such removal	GST shall be discharged on transaction value or WDV which ever is higher on sale / removal of capital goods
5	Removal of finished goods ('FG') in the domestic market	Goods removed in Domestic market (DTA) shall be liable to Customs duty and file bill of entry for import on behalf of Buyer. (from the Buyer's perspective, the said procurement shall be an import)	If imported inputs are used in FG – MOOWR needs to pay proportionate basic customs duty & IGST foregone at the time of imports and the supply would be liable to GST	Goods sold shall be liable to GST at applicable rate.
6	Removal as Exports	Zero rated supply- <ul style="list-style-type: none"> ▪ With payment of Tax (or) ▪ Without payment of tax under Bond or LUT 	Zero rated supply- <ul style="list-style-type: none"> ▪ With payment of Tax (or) ▪ Without payment of tax under Bond or LUT 	Zero rated supply- <ul style="list-style-type: none"> ▪ With payment of Tax (or) ▪ Without payment of tax under Bond or LUT

Indirect Tax Benefits /incentives (other than State incentives)

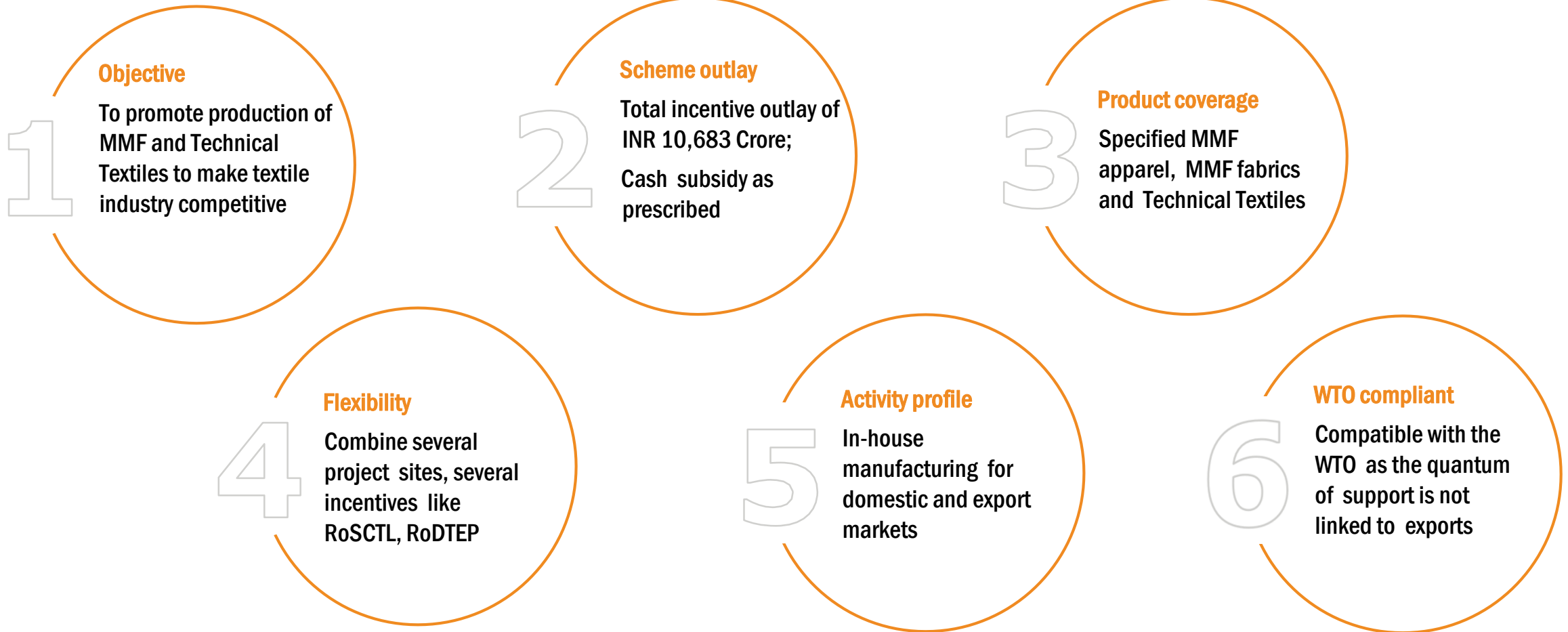
#	Particulars	SEZ	MOOWR	DTA
7	NFE Requirement	SEZ needs to achieve positive Net foreign exchange ('NFE').	No NFE requirement in MOOWR.	No NFE requirement
8	Export incentives (ROSCTL, RODTEP and Duty Drawback)	Not eligible for the following benefits: <ul style="list-style-type: none"> ▪ ROSCTL ▪ RoDTEP ▪ Duty Drawback 	Not eligible for the following benefits: <ul style="list-style-type: none"> ▪ ROSCTL ▪ RoDTEP ▪ Duty Drawback 	Eligible for the following benefits: <ul style="list-style-type: none"> ▪ ROSCTL ▪ RoDTEP ▪ Duty Drawback
9	Special Advance authorisation for import of fabric	Not required	Not required	May take for getting an exemption on import of fabric but the same shall be exported

Indirect Tax Benefits /incentives (other than State incentives)

#	Particulars	SEZ	MOOWR	DTA
10	Operational Compliances	<ul style="list-style-type: none"> SEZ has to file BOE for home consumption at the time of imports. SEZ has to file MPR and APR as a performance report with development commissioner 	<ul style="list-style-type: none"> In MOOWR, Into bond BOE needs to be filed at the time of imports and Ex bond BOE needs to be filed at the time of clearing the goods for home consumption. Also, there is a requirement to file monthly returns, maintain details of input output ratio and also to appoint warehouse keeper and comply with One time lock. 	

PLI for Textile Sector

PLI Scheme for Textile sector – An overview



Product segments – coverage HSN and description driven

MMF apparels



Identified products of Chapter 61 and 62, including jerseys, pullovers, trousers, skirts, socks, swimwear, innerwear, gloves, etc.

MMF fabrics



Identified products of Chapter 54, 55, 58 and 60, including woven, dyed, pile, crocheted fabrics of identified blends of nylon, polyester, etc.

TT products



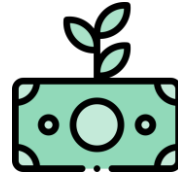
Identified products of geo textiles, agro-textiles, medical textiles, defence textiles, mobile textiles, sports textiles, protective textiles, smart textiles, building textiles, specialty fibres & composites.

Investment Criteria

Particulars	Category – 1	Category - II
Minimum Investment Criteria	300 Cr.	100 Cr.
Minimum TO criteria	600 Cr.	200 Cr.
Eligibility Criteria	Minimum Investment + Minimum TO	Minimum Investment + Minimum TO
Investment	<ul style="list-style-type: none"> - P&M - Equipment - Civil work pertaining to the factory building 	<ul style="list-style-type: none"> - P&M - Equipment - Civil work pertaining to the factory building
Exclusions for Investment calculation	<ul style="list-style-type: none"> - Land - Administrative Building 	<ul style="list-style-type: none"> - Land - Administrative Building
Incentive	15% (Y1) to 11 % (Y5) on incremental sales achieved	11% (Y1) to 7 % (Y5) on incremental sales achieved
Incremental TO criteria from Y2	<ul style="list-style-type: none"> - 25% of Y1 TO subject to an additional cap of 10% (total 35%) - Above 35% not considered for incentive 	<ul style="list-style-type: none"> - 25% of Y1 TO subject to an additional cap of 10% (total 35%) - Above 35% not considered for incentive

Investment and sales thresholds

Scheme to result in fresh investment of above 19,000 Crores



Investment thresholds

Category 1 Investment of 300 Cr

- Minimum sales turnover to be achieved is INR 600 crores
- in FY 2024-25 (i.e. after gestation of two years)
- Incremental turnover of 25% to be achieved over the
- immediate previous year's turnover
- Incentive range 11% to 15%.

Category 2 Investment of 100 Cr

- Minimum sales turnover to be achieved is INR 200 crores in
- FY 2024-25 (i.e. after gestation of two years);
- Incremental turnover of 25% to be achieved over the
- immediate previous year's turnover
- Incentive range 7 %to 11%

For both categories, eligible investments to include Plant, Machinery, Equipment and Civil Works (excluding land and administrative building cost)

Implementation framework

Incentives under the Scheme will be available for a period of 5 years

Year	Gestation period *	Performance year	Incentives claim year **
-	Financial Year ('FY') 2022-23	-	-
-	FY 2023-24	-	-
1	1	FY 2024-25	FY 2025-26
2	2	FY 2025-26	FY 2026-27
3	3	FY 2026-27	FY 2027-28
4	4	FY 2027-28	FY 2028-29
5	5	FY 2028-29	FY 2029-30

* For availing lower corporate income tax rate of 15% (plus surcharge and cess) the new company should commence manufacturing or production by 31 March 2023

** On achievement of the investment and performance targets one year early, incentives to be available one-year in advance i.e. starting from 2024-25 to 2028-29

Textiles PLI – Key features (1/3)



- Requirement to form a **new company** under the Companies Act, 2013 before commencement of investment
 - No base year?
 - Ongoing investment?
- Only existing manufacturing companies engaged in textile sector eligible to apply?

- **2 years initial gestation period for investment** before commencement of production 2024-25
- Under the policy, production/ sales upto 2028- 29 to be considered – **investment allowed upto 2027-28?**

In case of non-fulfillment of prescribed conditions in time, incentives to be available for **lesser number of years**; Rate of incentive to be applicable as prescribed to the first year of the Scheme, and similarly (as per the Scheme) for the following years

Only **one entity of a group to be allowed** under the Scheme. In case of multiple applications of the same group getting shortlisted, group to choose one application for proceeding under the Scheme

Textiles PLI – Key features (2/3)



- Turnover achieved from **trading and outsourced job** work (including group companies) **not to be considered**
- Applicant to undertake processing and operational activities in its **own factory premises** only

Minimum value addition requirement of

- 60% in case of integrated fabric/ yarn to fabric, garment and technical textiles processing and operation activities
- 30%, in case of independent fabric processing house

Cap of 10% applicable over minimum incremental turnover for computing incentives (from Year 2 onwards).

For Year 1, capping to be on the base of turnover equivalent to two times of investment

- Criteria for shortlisting application
 - Relevant experience
 - Financial and technical capacity
 - Investment size
 - Employment generated
 - Location
- Higher priority for investment in Aspirational Districts & Tier 3/4 towns

Textiles PLI – Key features (3/3)



Separate documents and records to be maintained including

- Inventory of inputs
- Sales data
- Balance sheet



Eligible sales

- Sales of products with eligible 8 digit HSN
- Sales made under GST invoices only



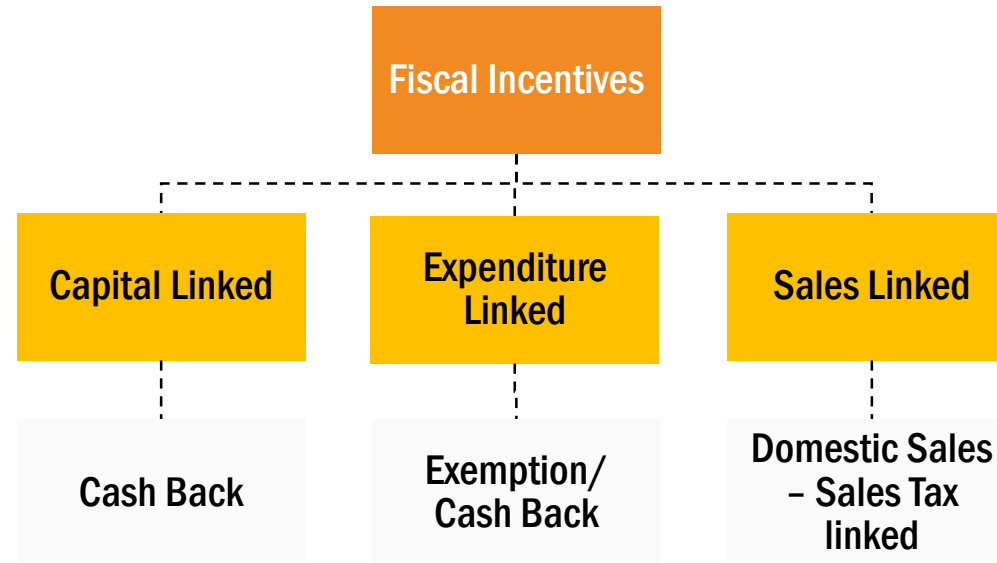
Benefits such as **duty remission/duty exemption/duty neutralisation** provided by the Government of India or State incentives can be claimed additionally



New entrants in the Scheme to be allowed till 2022-23 in case of excess availability of budget

Discussion on Incentives in Telangana and Comparison with other States

Nature of fiscal incentives in India



▶ **Capital Linked** : A percentage of capital investment is received as a capital subsidy

▶ **Expenditure Linked** : Incentive is available as cash refund/exemption of costs like electricity duty, power tariff, stamp duty

▶ **Sales Linked** : Specified percentage of sales tax paid (VAT/CST/GST) to the state government is given as a subsidy.

Telangana Textiles and Apparel Policy 2017 - Key concepts

Policy period of the scheme is from 2017 to 2022

Applicable to all eligible

- New industrial enterprises
- Expansion/diversification/modernization of existing enterprises

Activities covered include;

- Ginning and pressing
- Spinning
- Weaving
- Knitting
- Processing
- Garment manufacture
- Technical textiles*



Telangana Textiles and Apparel Policy 2017 - Key concepts

We understand that the manufacture of outdoor apparel and materials may qualify for incentives under this policy

New industrial enterprise is one which has all the requisite valid approvals and has

- been established with new plant and machinery and
- commenced commercial production during policy period

Gross Fixed Capital Investment shall include

- Land,
- Plant & machinery,

before a unit commences expansion/diversification/modernization or it obtains sanction of financial assistance from Banks/ Financial Institutions.

**Technical textiles for this purpose would mean textile materials and products used primarily for technical performance/functional properties. It includes textiles for automotive applications, medical textiles, geotextiles, agro textiles, protective clothing, pack tech etc.*

Telangana Textiles and Apparel Policy 2017 - Project Category

The manufacturing units are classified into categories, for determination of the quantum of eligible incentives, depending on factors like quantum of investment and employment generation. The policy states that units will have to satisfy the investment and/or employment criteria for determination of the project category. While there is some ambiguity surrounding this statement, prima facie it appears that satisfaction of either criteria will suffice for the classification

Category	Investment (KRW billion, approximate)	Employment (number of persons)
A1	Less than 1.63	50
A2	1.63 – 8.13	200
A3	8.13 – 16.25	300
A4	16.25 – 32.50	500
A5*	More than 32.50	1,000

**Investments in the A5 category will be treated as 'Mega' projects and will hence be eligible for customised incentives from the state government*

Telangana Textiles and Apparel Policy 2017 - Incentives available

Particulars	Incentives
Capital subsidy	<ul style="list-style-type: none"> 25% of total project cost up to KRW 3.25 billion for conventional textiles 35% of total project cost up to KRW 6.50 billion for technical textiles
Interest subsidy	75% of rate of interest on loan (up to 8% per annum) taken for plant and machinery for up to 8 years
Tax based incentives	100% SGST reimbursement for 7 years, capped at total fixed capital investment
Incentive on Power tariff	<ul style="list-style-type: none"> KRW 16.25 to 32.50 per unit (for units other than ginning and pressing) for 5 years Additional KRW 8.125 per unit for technical textiles
Stamp duty reimbursement	100%
Incentives on energy, water and environment conservation infrastructure	<ul style="list-style-type: none"> 40% of cost of equipment up to KRW 0.08 billion for creation of infrastructure 50% of project cost up to KRW 1.625 billion as credit linked backend subsidy for Common Effluent Treatment Plant (CETPs) at cluster level or individual parks

* The quantum of incentives will differ on a case to case basis depending on the project category and activities undertaken

Telangana Textiles and Apparel Policy 2017 - Incentives available

Particulars	Incentives
Incentives on construction of dormitories for workers	60% of land cost/conversion charges up to KRW 0.049 billion per acre
Incentives on technology up gradation	50% of investment up to KRW 0.0163 billion for development of any specialized or new technology
Training subsidy	<ul style="list-style-type: none"> ▪ KRW 0.05 million per employee as a reimbursement of training cost ▪ KRW 0.08 million per employee as a reimbursement of training cost for units employing more than 1,000 persons
Additional incentives for fibre to fabric initiatives	<ul style="list-style-type: none"> ▪ Applicable to set-up of an integrated production chain which starts from textile fibre to fabric ▪ Additional incentives are granted in the form of additional 5% subsidy on capital investment and power tariff
Other incentives	Transport subsidy, product development assistance etc

* The quantum of incentives will differ on a case to case basis depending on the project category and activities undertaken

Inter state comparison of incentives to the textile sector

Particulars	Telangana	Andhra Pradesh	Maharashtra
Policy	Telangana Textiles and Apparel Policy 2017	Andhra Pradesh Textile and Apparel Policy 2015 – 20	Maharashtra Textile Policy
Capital subsidy	Up to KRW 6.50 billion, based on the quantum of investment	Up to KRW 1.63 billion, based on the quantum of investment	Up to 45% of eligible amount (additional 10% in some cases)
Interest subsidy	75% of rate of interest on loan (up to 8% per annum) taken for plant and machinery for up to 8 years	8% or 7.5% per annum for 7 years (linked to TUFs)	Not available
Tax based incentives	100% SGST reimbursement for 7 years	Reimbursement for 5 years	Available*
Incentive on Power tariff	KRW 16.25 to 32.50 per unit for 5 years and additional KRW 8.125 per unit for technical textiles	KRW 16 / 24 per unit for 5 years	Available
Freight/ transport subsidy	Reimbursement of up to 75% of costs for 5 years	Up to KRW 4.89 million on employee transport costs	Not available
Other incentives	Incentives on dormitory construction, technology upgradation, employee training costs etc	Incentives on energy and water conservation, technology acquisition, training costs of employees (in certain cases)	Incentives on energy and water conservation

* These may be granted as per the Package Scheme of Industries - 2013, the umbrella industrial policy in the state

Central government incentives

Amended Technology Upgradation Fund Scheme (ATUFS)

Introduction :

- Ministry of textiles, Government of India introduced ATUFS which aims at providing one time capital subsidy to incentivize production and employment generation in the garmenting sector
- This is a credit linked scheme under which the unit must avail term loans for the funding of minimum 50% of its total machinery. Units desirous of claiming incentives under ATUFS are required to comply with various guidelines as laid down in the scheme

Eligibility:

A) Technical textiles which means materials and products manufactured primarily for their technical and performance properties rather than aesthetic or decorative characteristics.

B) Garment/apparel/made-ups which means wearable or non-wearable stitched fabrics where at least 2 sides of the fabrics are stitched using sewing machinery

Central government incentives

Amended Technology Upgradation Fund Scheme (ATUFS)

Incentives

Type of business	Capital investment subsidy (% of eligible machinery)	Ceiling (KRW billion, approximate)
Garmenting and technical textiles	15	4.88
Weaving for brand new shuttle-less looms	10	3.25
Composite unit/multiple segments (garmenting/technical textiles more than 50%)	15	4.88
Composite unit/multiple segments (garmenting/technical textiles more than 50%)	10	3.25

Corporate Tax **Benefits**

Tax regime for new manufacturing companies



- Tax rate of 15% plus surcharge and cess [i.e., effective rate of 17.16%]
- No Minimum Alternate Tax (MAT)

Lower tax rate vis-à-vis select other jurisdictions –

- China: 25%
- Vietnam / Taiwan: 20%
- Philippines: 25%

Attractive tax regime for

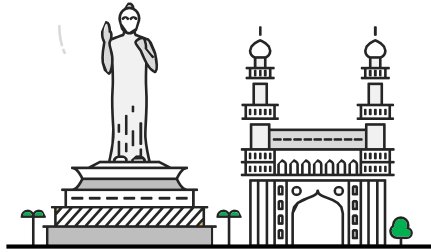
- New manufacturing companies in India
- Incorporated on or after 1 October 2019

- Company engaged only in **manufacture** of any article or thing and **research** in relation to, or **distribution** of, such article or thing manufactured by it
- **Commencing manufacture on or before 31 March 2023**
- Not formed by splitting up or reconstruction of an existing business; certain incentives not to be claimed (e.g. additional depreciation)
- Meaning of ‘splitting up’ or ‘reconstruction’ in light of domestic anti abuse rules, especially from contract, employees and plant & machinery perspective
- Restriction on use of old plant & machinery ~ 20%
- Whether certain businesses qualify as manufacture / production
- Domestic transfer pricing provisions to apply for transactions with closely connected entities

Other incentives

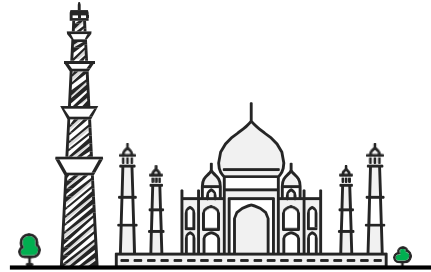
Income-tax benefits on employment generation available [deduction for 30% of additional employment cost for 3 years, subject to conditions]

Contact us



HYDERABAD

Suite 5, Level 3, Reliance Cyber
Ville,, Madhapur, Hitech City,
Hyderabad – 500081



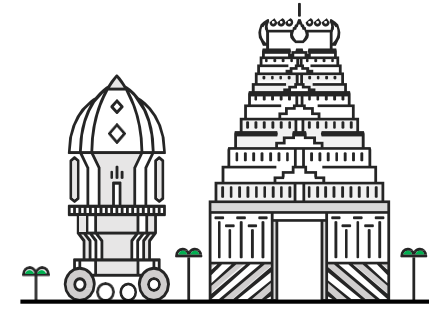
DELHI

C- 699A, 1st Floor, Sector-7, Palam
Extn., Dwarka, New Delhi, Delhi
110075



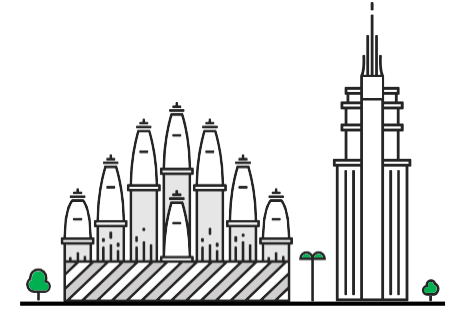
MUMBAI

Flat no.3, Plot no.226/227, Sion
East, Mumbai - 400022



CHENNAI

Old no 19, New no 13B, New
Bangaru colony first Street, KK
Nagar West, Chennai 600078



BANGALORE

90/1, 3rd Floor, Pasha South
Square, Rathavilas Road,
Basavangudi, Bangalore -
560004

Vizag: Level 3, Kupilli Arcade, Akkayyapalem, Visakhapatnam 530016,
Andhra Pradesh

Vijayawada: # 56-11-3, Sri Devi Complex, Y.V.R Street, MG Road, Patamata, Vijayawada, Andhra
Pradesh

Tirupati: H. No: 6-154/1, Syamala Nilayam, Near Water Tank, Akkarampalli, Tirupathi, Andhra Pradesh

Kurnool: #21, Top Floor, Skandanshi Vyapaar, New Bus Stand Road, Kurnool 518 003, Andhra
Pradesh



UAE Address: 2103, Bayswater Tower, Business Bay, Dubai,
UAE



USA Address: SBC LLC, 8 The Green, Suite A in the City
of Dover, Delaware - 19901

Thank You



www.steadfastconsultants.in