



Registered with the Registrar  
of Newspapers for India under  
No. 10410

**புதுச்சேரி மாநில அரசிதழ்**  
**La Gazette de L'État de Poudouchéry**  
**The Gazette of Puducherry**

**PART - II**

<b>சிறப்பு வெளியீடு</b>	<b>EXTRAORDINAIRE</b>	<b>EXTRAORDINARY</b>
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority

எண் } புதுச்சேரி	தங்கட்கிழமை	2025 ஆகஸ்ட் 18
No. } 65 Poudouchéry	Lundi	18 Août 2025
No. } Puducherry	Monday	18th August 2025

(27 Sravana 1947)

GOVERNMENT OF PUDUCHERRY  
DIRECTORATE OF INDUSTRIES AND COMMERCE  
(SECRETARIAT WING)

(G.O. Ms. No. 5/Ind. & Com./T-8/2025-26/698,  
Puducherry, dated 11th August 2025)

**NOTIFICATION**

A New Industrial Policy, 2016 was issued *vide* G.O. Ms. No. 7/2016/Ind. A, Puducherry, dated 04th October 2016, which provides various incentives / subsidies for the growth of industries in the Union territory of Puducherry. In the policy 100% stamp duty exemption for purchase / lease mortgage and hypothecation of land / shed / building to the new / existing industries is one of the incentives provided.

For 100% Stamp Duty Exemption, the Department of Revenue and Disaster Management had issued Notification No. 0823/RDM/C3/SD/2017, dated 25/09/2017 subject to obtaining a certificate from the Director of Industries and Commerce to the effect that the entrepreneurs identified in the certificate have to obtain an industrial licence and are eligible for availing the stamp duty exemption under the Industrial Policy, 2016 notified by the Government of Puducherry. The validity of the said notification expired on 31-03-2020.

The Directorate of Industries and Commerce has requested to amend the said notification without insisting for the certificate as the Industrial Licence could not be issued due to withdrawal of Notification regarding issuing of Provisional / Part-I / Part -II / Permanent Registration by the Government of India *vide* Notification No. SO1643(E), dated 29-09-2016.

Consequently, the Revenue Department has prepared a revised Notification and placed the same before the Cabinet. The Council of Ministers *vide* its resolution No. 2018/M.30/201, dated 04-06-2018 have decided as follows:

***“Reimbursement of stamp duty” approved***

Based on the decision of the cabinet, 100% Stamp duty “exemption” has to be modified as “reimbursement”. Accordingly, the Scheme is formulated to implement “Reimbursement of 100% Stamp Duty for purchase / mortgage / hypothecation of land / shed / building to the entrepreneurs who start new / expansion of existing industries as follows:

1. *Short title, extent and commencement.*— 1.1 This Scheme shall be called as “Incentives to industries–100% Reimbursement of stamp duty with a ceiling of ₹ 25.00 lakhs”.

1.2 This Scheme shall be in operation in the whole of the Union territory of Puducherry.

1.3 It shall deemed to have come into force with effect from 04-06-2018.

2. *Definitions.*— **100% Reimbursement of stamp duty :** Reimbursement of stamp duty for purchase / lease mortgage and hypothecations of land / shed / building to the entrepreneurs who start new units / expand existing industries.

3. *Incentives.*— Reimbursement of Stamp duty (for new and expansion of existing industries) up to a maximum of ₹ 25.00 lakhs per unit.

3.1 *Eligibility.*— This Scheme shall be applicable to Micro, Small, Medium and Large Scale Enterprises.

3.2 *Conditions.*— 3.2.1 The area of land to be utilised for industrial manufacturing use will alone be considered for reimbursement as per the factory building plan approved by the Chief Inspector of Factories and Boilers, Puducherry and not for the land kept vacant / unutilised as per the approval of Chief Inspector of Factories and Boilers, Puducherry.

3.2.2 The stamp duty paid in respect of new units which have the land in possession on or after 04-06-2018 by way of purchase / lease / mortgages and hypothecations of land / shed / building by the entrepreneurs is eligible for reimbursement. The new unit shall apply within one year from the date of commencement of production. The date of commencement of production would be arrived based on the first Tax Invoice / Udyam Registration / Local Body Licence.

3.2.3 The stamp duty paid in respect of the existing units for expansion of existing units which have the land in possession on or after 04-06-2018 by way of purchase / lease mortgages and hypothecation of land / shed / building by the entrepreneurs is eligible for reimbursement and shall apply within (2) two months from the date of notification of this G.O. The unit shall apply within one year from the date of industrial activity / production in the additionally established building.

3.2.4 If, two or more industrial undertakings are set up by the same person as proprietor, common partners, common Board of Directors / Shareholders such units are eligible for reimbursement as separate entity provided the location, products and licences / clearances registrations are obtained separately. In such cases, only a maximum of two claims are admissible with a ceiling of ₹ 50 lakhs.

3.2.5 The term “stamp duty” means, the amount for which stamp paper / e-stamp was purchased by the entrepreneurs.

4. *Procedure for claiming the reimbursement.*— 4.1 The unit / entrepreneur should produce a copy of the registered deed and a copy of receipt for the registration fee paid along with requisition letter for reimbursement of stamp duty.

4.2 The claim shall be supported by certificate from the financial institution if, loan is availed by the unit for the purchase of said land as the case may be.

4.3 The reimbursement shall be eligible only if, the unit provides more than 60% of employment to the people of Union territory of Puducherry of the total employment strength of the industrial units.

4.4 The request for claiming stamp duty reimbursement shall be scrutinised by the Directorate of the Industries and Commerce to determine the quantum of reimbursement and the case shall be placed before the Committee.

4.5 Sanction shall be accorded by the Director of Industries and Commerce based on the recommendation of the Committee.

4.6 Constitution of the Committee shall be as under.

- |   |                           |
|---|---------------------------|
| (1) The Secretary to Government<br>(Industries and Commerce), Puducherry. | . . Chairman              |
| (2) The Director of Industries and Commerce,<br>Puducherry.               | . . Member                |
| (3) The District Registrar, Puducherry                                    | . . Member                |
| (4) The Under Secretary (Finance ), Puducherry                            | . . Member                |
| (5) The Deputy Director of Industries and<br>Commerce, Puducherry.        | . . Member-<br>Secretary. |

4.7 The Chairman may co-opt. the Revenue Officer / Special Officer as Member who deals with land transaction of the regions concerned, if required.

4.8 The decision of the Committee in deciding the eligible amount of reimbursement shall be the final.

5. *General Conditions.*— 5.1 The reimbursement amount shall be disbursed through the Financial Institutions / Banks only, if, the unit is financed by them, towards the adjustment against the loan availed by the entrepreneurs.

5.2 The Financial Institutions shall mean and include PIPDIC or any other Government Corporation, Scheduled Banks including Co-operative Banks, NBFCs and any other Bank / Financing Institution registered under RBI.

5.3 In case of self-financed units, the reimbursement shall be disbursed directly to the Bank Account of the unit.

5.4 The reimbursement shall be disbursed in single or multiple instalments as per the availability of fund.

5.5 The industrial unit shall not transfer or dispose off the property for which the reimbursement was made in any manner till the completion of 5 years from the date of availing the reimbursement.

5.6 The reimbursement obtained by the industrial units is liable to be refunded by the units with interest @ 14% per annum if, reimbursement was availed by misrepresentation, forgery, deception, excess payments made or if the unit is not found working for 5 years from the date of receipt of full reimbursement.

5.7 All amount due to the Government under this provision shall, in case of default, be recoverable as arrears of land revenue under the provisions of the Revenue Recovery Act.

5.8 The Government is empowered and reserve the right to withdraw all / part of the above-mentioned incentives / subsidies without assigning any reason.

This issues with the concurrence of Finance Department, Puducherry *vide* their I.D.No. 1889/FD/F3/FC/2024-25, dated 05-06-2024.

(By order)

**A. VIKRANTH RAJA, I.A.S.,**  
Secretary to Government (Industries and Commerce).