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PART-IIA
GOVERNMENT OF MEGHALAYA
COMMERCE & INDUSTRIES DEPARTMENT

NOTIFICATION

The 9th December, 2025.

No.IND.15/2026/Pt/147. - The Governor of Meghalaya is pleased to notify the "Meghalaya Industrial and Investment Promotion Policy (Amendment), 2025". The Policy will come into force with immediate effect.

SANJAY GOYAL,
Commissioner and Secretary to the Govt. of Meghalaya,
Commerce & Industries Department.

Meghalaya Industrial and Investment Promotion Policy (Amendment), 2025

The Meghalaya Industrial & Investment Promotion Policy (MIIPP), 2024 notified *vide* No.IND.15/2024/82, dated 14th March, 2024 serves as the foundational framework for attracting investments and promoting industrial development in the State. The policy outlines a range of incentives designed to support entrepreneurship, boost priority sectors, and facilitate economic growth. However, certain implementation gaps have been identified that require policy-level intervention. Amendments of the Policy detailed below are therefore introduced to address these gaps and ensure that the policy remains inclusive, competitive, and aligned with the State's broader economic objectives under "Mission 10".

1. Amendment of Definition, clause vii(c) In clause vii(c) in the definition of "commencement of commercial production" (Manufacturing sector), the words "which is preceded by trial production and" shall be deleted.
2. Amendment of clause 2.4 (Priority Sectors) For the existing clause 2.4, the following new sectors shall be inserted, after Sl. No. 16 -
 - 17 Bio-fuels
 - 18 Agri-allied industries
 - 19 Bamboo-based industries
 - 20 Textiles
 - 21 Manufacturing (other than negative sectors)
 - 22 Automobiles/EVSE
 - 23 Electronic System Design and Manufacturing (ESDM)
3. Amendment of clause 2.5.3 c) For the existing clause 2.5.3 c), the following shall be substituted - "The incentives/subsidies/ reimbursements will also be applicable to industrial units which commence production/operation on or after 21st day of December, 2022 till the notification of the Policy". However, all such units shall register themselves on the Unified Investment Portal and obtain automatic registration.
4. Amendment of clause 2.6 For the existing clause 2.6, the following shall be substituted - "the classification of enterprises by the Ministry of MSME under MSMED Act, 2006 as on 14th March, 2024 (i.e. the date of notification of MIIPP 2024) will be applicable for the purpose of availing benefits under the policy".
5. Amendment of clause 3.1.4 For the existing clause 3.1.4, the following shall be substituted - "For Micro industries the minimum investment limit in Plant & Machinery and Factory Building shall be ₹ 10 lakhs for both manufacturing and service sector".
6. Deletion of clause 3.1.8 Clause 3.1.8 shall be deleted.
7. Insertion of new clauses 3.4.3 (vii) & (viii) After clause 3.4.3(vi), the following new clause shall be inserted - "(vii) The State Government shall provide 99% MVAT exemption/remission to eligible industrial units on sale of finished goods/by products taxable under the MVAT Act, 2003 within the State for a period of 7 (seven) years from the date of commencement of commercial production or operation. Accordingly, the unit shall pay 1% of the tax amount payable in accordance with tax return under MVAT to the State Government. Similarly, for sale of finished goods/by products in interstate trade and commerce, the unit shall be eligible for exemption/remission of 99% of the CST amount as applicable and shall pay only 1% of the tax amount under CST to the State Government for

sale of finished goods/by products to any registered dealer/customer and submit applicable declaration form u/s 8(4) CST Act, 1956. All new & existing units undergoing expansion of 25 % or more shall be eligible for exemption for the further period of 5 years. The exemption/remission will however not be applicable to peripheral activities like Bottling etc." "(viii) Industrial units which are eligible for remission of SGST @ 99 % under the MIIPP 2012 will continue to avail such remission/reimbursement under the said policy for the period of commitment along with additional years for the payment of committed liabilities".

8. Amendment of clause 3.4.7.i.a & 3.4.7.i.b
- For the existing clause 3.4.7.i.a, the following shall be substituted - "Micro & Small Units shall be eligible for subsidy @ 50% the cost of Power Generating Sets for Conventional systems and @ 75% on the cost of Power Generating Sets for Non-Conventional/Renewable Energy systems purchased for captive use, subject to a ceiling of ₹ 10 lakhs for Conventional Sets and ₹ 50 lakhs for Non-Conventional/Renewable Energy systems".
- For the existing clause 3.4.7.i.b, the following shall be substituted - "Medium & Large units shall be eligible for subsidy @ 50% the cost of Power Generating Sets for Conventional systems and @ 75% on the cost of Power Generating Sets for Non-Conventional/Renewable Energy systems purchased for captive use of energy subject to a ceiling of ₹ 50 lakhs for Conventional Sets and ₹ 2 crores for Non-Conventional/Renewable Energy systems".
9. Amendment of clause 3.4.9 iii
- For the existing clause 3.4.9 iii, the following shall be substituted - "Proposals with respect to the above incentives will be evaluated by the High-Powered Committee and approved by the Cabinet".
10. Amendment of clause 5.1.ii
- For the existing clause 5.1.ii, the following shall be substituted - "Wherever there is an overlap of incentives provided under this policy and the UNNATI scheme or any other scheme of Government of India, only the difference between the State Incentives and UNNATI/Government of India incentives will be eligible".
11. Amendment of clause 6.3
- After the words - "Meghalaya Industrial and Investment Promotion Policy, 2012 stands repealed and substituted by the Meghalaya Industrial and Investment Promotion Policy 2024", a new paragraph shall be inserted as follows - "However, those industrial units which have been committed by the State Government for incentives under the Meghalaya Industrial and Investment Promotion Policy, 2012 will continue to avail such incentives under the said Policy for the period of commitment along with additional years for the payment of committed liabilities".

SANJAY GOYAL,

Commissioner and Secretary to the Govt. of Meghalaya,
Commerce & Industries Department.