

# Operational Guidelines

## Uttarakhand Tourism Policy 2023

Uttarakhand Tourism Development Board







## List of Abbreviations

<b>BUA</b>	Built Up Area
<b>CAF</b>	Common Application Form
<b>CEO</b>	Chief Executive Officer
<b>COD</b>	Commercial Operations Date
<b>CAPEX</b>	Capital Expenditure
<b>DGCA</b>	Directorate General of Civil Aviation
<b>DLCT</b>	District Level Committee for Tourism
<b>DLEC</b>	District Level Empowered Committee
<b>DTDO</b>	District Tourism Development Officer
<b>ECA</b>	Eligible Capital Assets
<b>ECS</b>	Equivalent Car Space
<b>F&amp;B</b>	Food and Beverage
<b>GoUK</b>	Government of Uttarakhand
<b>MICE</b>	Meetings, Incentives, Conferences and Exhibitions
<b>NBFC</b>	Non-Banking Financial Company
<b>OEM</b>	Original Equipment Manufacturer
<b>OTA</b>	Online Travel Agency
<b>PWD</b>	Public Works Department
<b>SGST</b>	State Goods and Services Tax
<b>SLEC</b>	State Level Empowered Committee
<b>TFIC</b>	Tourism Investment Facilitation Centre
<b>UTDB</b>	Uttarakhand Tourism Development Board

## Definitions

### Additional Incentive

shall mean an extra or supplementary incentives for Capital Investment Subsidy (in addition to SGST linked subsidy) as defined in Uttarakhand Tourism Policy 2023

### COD

“COD” shall mean Commercial Operations Date or the date when the Tourism Unit starts operations. COD for expansion / diversification unit means date when the expanded / diversified component of the Tourism Unit starts operations

### Eligible Capital Assets

“Eligible Capital Assets” or “ECA” shall mean and include site-level infrastructure (fencing, construction of internal roads, and other basic infrastructure facilities); structures & buildings; plants, indigenous & imported machinery & equipment, material handling equipment; mechanical, electrical & plumbing installations, fixtures, furniture & fittings; utilities including waste treatment facilities, transformers, generators, captive power plants, etc., and other supportive facilities installed for use in the premises and includes installation charges. ECA shall not include:

- Land
- Intangible assets including, without limitation, Intellectual Property rights and goodwill

All capital assets should have been paid for and should be owned or leased by the project, provided that the duration of such lease shall be:

- For building, no less than 10 years; and
- For all other fixed assets – no less than half the estimated residual lifetime of the asset (where such residual lifetime shall be estimated by a licensed engineer, in the manner that may be specified by the Government of Uttarakhand, from time to time)

Capital assets that are leased shall be valued at the Net Present Value of said assets, as on the date of execution of the lease deed or date of MoU (if applicable), whichever is later, using a discount rate of 10%, or as may be notified from time to time, provided that the lease is executed within the investment period.

All capital assets should be used and installed only within the Project Site. Eligible investment in ECA shall not include:

- Pre-construction expenses and cost of consultant
- Capitalized interest
- Working capital

In case of Expansion projects, the ECA shall be counted only for the expansion component, as per the calculation outlined above.

### Eligible Tourism Unit

refers to the list of Tourism Units identified by the Department of Tourism Policy 2023 and incorporated in the section 3 (Three) in operating guidelines with NIC Code. Eligible Tourism Units shall also qualify Minimum Investment, Minimum infra /amenity and specific conditions defined in document.

**Existing Tourism Unit**

shall mean a Tourism Unit that has been established and operationalized before the operative period of Uttarakhand Tourism Policy 2023

**Expansion Tourism Unit**

shall mean an Existing Eligible Tourism Unit that is taking up an expansion. The incremental / expanded development should satisfy minimum investment and infra / amenities as define in Section 3 (Three) in Operational Guidelines.

**Eligible Turnover**

Eligible Turnover is defined as the turnover generated by the specific activities (as defined in the Policy) in the preceding 12 months against which SGST has been paid by the entity.

**Maximum Capital Subsidy**

refers to the upper limit or cap set on the amount of subsidy as defined in Uttarakhand Tourism Policy 2023

**Minimum investment**

means the quantum of minimum investment in ECA to be mandatorily undertaken by the Eligible Tourism Unit to be eligible for Capital Investment Subsidy, Additional Incentive, Reimbursement of Electricity duty, and Reimbursement of Stamp Duty under Uttarakhand Tourism Policy 2023.

**Minimum Infa/Amenities**

means the minimum infrastructure and amenities that must be mandatorily developed by Eligible Tourism Unit to be eligible for Capital Investment Subsidy, Additional Incentive, Reimbursement of Electricity duty, and Reimbursement of Stamp Duty under Uttarakhand Tourism Policy 2023.

**Nodal Body / Agency**

shall means Uttarakhand Tourism Development Board (UTDB), which shall be the implementation and administration agency for the Policy

**NIC Codes**

shall mean National Industrial Classification Codes as specified by Central Statistical Organization / Government of India

**New Tourism Unit**

shall mean an Eligible Tourism Unit that has been established and operationalized during the operative period of Uttarakhand Tourism Policy 2023.

**State Government**

Shall mean Government of Uttarakhand

**SGST**

shall mean the State Goods and Service Tax, under Uttarakhand Goods and Services Tax Act

**Subsidy Period**

The beginning of “5 years” or “10 years” of the period during which the subsidy shall be paid, as the case may be, counted from the date of COD.

**SGST Reimbursement**

shall refer to Net SGST reimbursement - meaning that the eligible unit will claim and receive reimbursement of SGST amount against the output liability of SGST on sale of products / services after utilizing all the ITC (input tax credit)

**Specific Conditions**

means the specific conditions that must be mandatorily fulfilled by Eligible Tourism Unit to be eligible for Capital Investment Subsidy, Additional Incentive, Reimbursement of Electricity duty, and Reimbursement of Stamp Duty under Uttarakhand Tourism Policy 2023.

**Tourism Unit**

shall mean a legal entity under the relevant law providing any service related to tourism

**Turnover**

Shall have the meaning as ascribed under Companies Act 2013 and amended thereafter from time to time.

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# 1 Introduction

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Department of Tourism, Government of Uttarakhand, has announced the Uttarakhand Tourism Policy 2023, vide Government Order No. TS-1-UTDB/21/2022-VI-1-Tourism Dept. I/112351/2023 dated 5<sup>th</sup> April 2023. The Policy shall remain operational till 31<sup>st</sup> March 2030. It is a comprehensive forward-looking policy to assist and encourage development of tourism in the state. The Tourism Policy is driven by the philosophy of enabling all stakeholders involved in the tourism sector to benefit from Uttarakhand's growth story.

To enable effective implementation of the Policy and ensure achievement of objectives set out therein, Department of Tourism, Government of Uttarakhand is now issuing these Operational Guidelines for Uttarakhand Tourism Policy 2023. These guidelines include:

- Requirements / criteria for approval of Tourism Units as per the Uttarakhand Tourism Policy 2023
- Detailing the procedures to be followed to claim incentives, subsidies for sanctioned projects and disbursements of claims applicable to Tourism Units

These guidelines shall only be applicable on projects which are accorded In-Principle approval under "The Uttarakhand Enterprise Single Window Facilitation and Clearance Act, 2012" after the notification of "Uttarakhand Tourism Policy 2023".

Further, any applicants who had applied for but did not receive In-Principle approval under Uttarakhand Tourism Policy 2018, shall also be eligible for registering a fresh application under this Policy.

The Operational Guidelines for Uttarakhand Tourism Policy 2023 are detailed overleaf.

## 2 Institutional Mechanism

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Details on institutional mechanism for incentive approval and disbursement.

**State Level Empowered Committee (SLEC)** formed under the provisions of Uttarakhand Single Window Clearance Act 2012 shall oversee the execution of Uttarakhand Tourism Policy 2023. The SLEC would provide the in-principle approval for non-MSME projects (investment greater than INR 50 Cr or as amended from time to time) and approve disbursement for all projects under this Policy post ITC and DLCT review.

**Integrated Tourism Committee (ITC)** shall be formed under the Chairmanship of CEO UTDB and shall basis DLCT report and documentation review send disbursement recommendations to SLEC. Constitution of ITC shall be as follows:

- Chief Executive Officer, UTDB (Chairperson)
- Additional Chief Executive Officer, UTDB
- Joint Commissioner, State Tax
- Director Finance, UTDB (Convener)
- AGM / CM, State Level Bankers Committee
- Nodal Officer nominated by CEO, UTDB (Member Secretary)

**District Level Empowered Committee (DLEC)** formed under the provisions of Uttarakhand Single Window Clearance Act 2012 shall provide the in-principle approval for MSME projects (investment less than or equal to INR 50 Cr or as amended from time to time)

**District Level Committee for Tourism (DLCT)** shall be constituted at each district for physical verification and monitoring. This committee shall issue the verification report (on project progress, completion, COD, etc.) for the unit claiming subsidies and incentives. Constitution of DLCT shall be as follows:

- Chief Development Officer (Chairperson)
- Chief Treasury Officer / Sr. Treasury Officer/ Treasury Officer
- General Manager, DIC
- Executive Engineer, PWD
- District Tourism Development Officer (Member Secretary)
- Any other officer nominated by Chairperson

### **Tourism Investment Facilitation Centre (TIFC)**

The investors who wish to avail tourism sector incentives and subsidies of the state must apply and get the project registered with Single Window Clearance System. UTDB shall also form a Tourism Investment Facilitation Centre (TIFC) headed by an appointed Nodal Officer UTDB to coordinate between State Single Window Portal and the applicant, in attaining necessary project sanctions, licenses, NOCs and approvals. **TIFC / Nodal officer shall also be responsible for documentation, verification and screening of applications received under Uttarakhand Tourism Policy 2023.**

### 3 Eligible Tourism Units

#### 3.1 Hospitality Projects *(minimum investment only applicable for capital subsidy)*

#	Name	NIC Code	Min investment <sup>1</sup> (INR Cr)	Min Infra / Amenities	Specific Conditions
1	Parking lots	52211	1 Cr in Category A region; 0.5 Cr in Category B & C region	Minimum parking area for 25 ECS in Category A regions; Minimum parking area for 10 ECS in Category B & C regions;	
2	Ropeways, funiculars (other land transport services)	52219	10	-	Ropeways shall abide by the Uttarakhand Ropeway Act-2014. Ropeways should be used for public / tourism purposes
3	Expansion of existing Hotels / Resorts, etc.	55101	5	Minimum expansion of 10 rooms OR Minimum addition of 5,000 sqft BUA	-
4	Flotels / floating resorts	55101	5	Minimum of 10 rooms OR Minimum 5,000 sqft BUA	Flotels are floating hotels that may be built on rivers, lakes or any other water body after due approval from the relevant authority.
5	Heritage Hotels	55101	5	Minimum of 10 rooms OR Minimum 5,000 sqft BUA	Heritage Hotels cover hotels operating in palaces / castles / forts / havelies / residences / other buildings built prior to 1950
6	Hotels / motels	55101	5	Minimum of 10 rooms OR	-

<sup>1</sup> Investment in Eligible Capital Assets as defined in Uttarakhand Tourism Policy 2023

#	Name	NIC Code	Min investment <sup>1</sup> (INR Cr)	Min Infra / Amenities	Specific Conditions
				Minimum 5,000 sqft BUA	
7	Spa & health resorts / Wellness resorts	55101	5	Minimum of 10 rooms OR Minimum 5,000 sqft BUA	
8	Tourist resort / Tourist village	55101	5	Minimum land area of 0.5 acres (Category A region) and 0.25 acres (Category B & C regions) OR Minimum of 10 rooms OR Minimum 5,000 sqft BUA	Tourist Village Project shall mean and include either of the following: (a) tourism that showcases the rural life, art, culture, craft, cuisine and heritage of rural locations in the State (b) enables interaction between the tourists and the locals for a more enriching tourism experience
9	MICE or convention centres	82300	5	Minimum land area of 0.25 acres and Minimum capacity of 250 pax	Convention hall should have audio-visual conferencing and high-fidelity recording equipment, etc. and skilled manpower to operate and manage the facilities
10	Yoga, Ayurveda and Naturopathy Resorts	55101	5	Minimum of 10 rooms OR Minimum 5,000 sqft BUA	For Holistic Health Centres for Ayurveda & Naturopathy - it would be essential for the entities to be registered under the National Accreditation Board for Hospitals & Healthcare Providers (NABH)
11	Ecolodges & Perennial Camps (Tents)	55200	2.5	Minimum of 10 tents which are individually let-out	-
12	Caravan, cruise boats, yachts, house boats and establishment of boat clubs	55101	2.5		-
13	Non-fuel wayside facilities on National or State	56101 /	2.5	In Category A region – 0.25 acres area and minimum 10 ECS parking	-

#	Name	NIC Code	Min investment <sup>1</sup> (INR Cr)	Min Infra / Amenities	Specific Conditions
	Highways wherein restaurants & parking are provided	52211		In Category B & C regions – 0.15 acres area and minimum 5 ECS parking (Region definition as per Policy)	
14	Tourism or Hospitality Training Centres	85499	5		Institutions that are recognized by AICTE / NCHMCT or any university from Centre or State / any foreign university are eligible for incentives under the Policy
15	Museums / Commercial art galleries	91020	2.5	Minimum BUA of 5,000 sqft	Should be linked to tourism activities with the facility being open for tours and visits
16	Amusement Park	93210	5	Minimum land area of 0.5 acres	Unit shall comply with the "Code of Recommended Practice for Amusement Rides Safety" and "Code of Recommended Practice for Safety in Water Parks" as set out by the Bureau of Indian Standards
17	Work related to construction and maintenance of buildings (Cultural and Historical heritage only)	41002	-	Department shall assess on a case-to-case basis	-

- For any expansion / diversification of existing project, incremental development should satisfy minimum investment and infra / amenities detailed above. Further for expansion / diversification, only SGST corresponding to income from expanded / diversified areas / component shall be considered for capital subsidy.
- SGST linkage of CAPEX subsidy shall not be applicable for Tourism or Hospitality Training Centres

### 3.2 Tourism Products and Services

(minimum investment only applicable for capital subsidy)

#	Name	NIC Code	Min investment <sup>2</sup> (INR Cr)	Min Infra / Amenities	Specific Conditions
1	Operation of helium and hot air balloon, blimps	51109		Purchase of minimum 2 hot air balloons	All operating requirements laid down in the Aircraft Rules 1937 and instructions issued by the DGCA from time to time shall be complied with or any other regulations as specified or notified by UTDB, GoUK
2	Taxi operation (electric vehicle taxis only)	49224		Purchase of minimum 5 EVs registered as taxis with commercial number plate in the state of Uttarakhand	-
3	Helicopter / Waterplane services – For Tourism Purposes	51102		Purchase of minimum 1 helicopter / waterplane	All operating requirements laid down in the DGCA / AAI / UCADA from time to time shall be complied with or any other regulations as specified or notified by UTDB, GoUK
4	Caravan, Motor Houses, Cruise boats, Yachts, house boats	50212	1.0		For day recreational activities only (non-accommodation purposes)
5	Adventure activities such as – trekking, rock climbing, water, sports, boat race, skating, fishing, aero sports, etc.	93190		<p><b>Land Based Activities:</b> Trekking, Mountaineering, Camping, Rappelling and valley crossing, Mountain biking, Rope Course Activity, Rock Climbing, Skiing, Snow Boarding, Snow Booting, Artificial Rock Climbing, Mountain Biking, Jungle Safari etc.</p> <p>OR</p> <p><b>Water Based Activities:</b> Scuba diving, River rafting, Angling, Jet skiing, Water Skiing, Kayaking and canoeing, Sail boarding, windsurfing and surfing, etc.</p>	Unit shall comply with the "Code of Recommended Practice for Amusement Rides Safety" and "Code of Recommended Practice for Safety in Water Parks" as set out by the Bureau of Indian Standards. Unit must have all the necessary clearances/ approvals/ permissions from the concerned authorities

<sup>2</sup> Investment in Eligible Capital Assets as defined in Uttarakhand Tourism Policy 2023

#	Name	NIC Code	Min investment <sup>2</sup> (INR Cr)	Min Infra / Amenities	Specific Conditions
				OR <b>Air Based Activities:</b> Parasailing, Paragliding, Bungee jumping, Hot Air Balloon, Power Gliding, Zip Lining, Flying Fox etc. The above list of activities is not exhaustive and UTDB can consider other activities.	
6	Activities in rural tourism and cultural tourism	93290		Traditional activities in villages which are most popular tourist destination where visitors can learn and explore about the culture and charming way of life in the state of Uttarakhand. CAPEX would include expenses for organizing these activities.	Village walk, nature walk, mountain trekking, village sports, farming activities, etc.
7	Festivals & carnivals	93290		An event or festival for public enjoyment and entertainment having themes such as cultural, local, literature, film, food, etc. CAPEX would include expenses for organizing these activities.	Organizer must have all the necessary clearances / approvals / permissions from the concerned authorities
8	Sound & light shows, laser shows, etc.	93290		A theatrical entertainment presented at night in an outdoor setting, using live / recorded sound, lighting, and other effects to relate the history of the place. CAPEX would include expenses for organizing these activities.	Must have permanent setup and adhere to guidelines for Amusement Parks
9	Other amusement & recreation activities	93290		Department shall assess on a case-to-case basis	-

- *For any expansion / diversification of existing project, incremental development should satisfy minimum investment and infra / amenities detailed above. Further for expansion / diversification, only SGST corresponding to income from expanded / diversified areas / component shall be considered for capital subsidy.*

## 4 Application and Claims Process

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### 4.1 For New Projects Availing Capital Subsidy

#### 1. Registration for In-Principle Approval

- **Step 1:** Eligible tourism units shall apply on Single Window Clearance System at <https://investuttarakhand.uk.gov.in/> for registration cum In-Principle approval – prior to COD of the new development
- **Step 2:** During registration, the units shall fill in relevant details, select the applicable NIC Code, detail envisioned investment and upload all the required documentation
- **Step 3:** Investor seeking incentives under the Uttarakhand Tourism Policy 2023 shall select “Tourism Policy 2023” in the CAF application for incentives
- **Step 4:** Further, the unit shall also indicate incentives / subsidies that it shall claim post in-principle approval

*On receipt of the application, the applicant will be assigned a Unique Project Number online and through SMS / email*

- **Step 5: Scrutiny of Applications**

- **For MSME Projects (Projects with investments less than or equal to 50 Cr)**

- **Step 5A:** Application would be received by GM DIC
- **Step 5B:** GM DIC would check completeness of application and all required documents  
*In case of incomplete application, GM DIC shall seek further details from the applicant online*
- **Step 5C:** GM DIC shall forward applications to various line departments including DTDO / tourism department for comments on in-principle approval
- **Step 5D:** Comments for in-principle approval received from line departments  
*In case of any line department seeks further documentation / clarification, GM DIC shall seek further details from the applicant online*
- **Step 5E:** GM DIC convenes the DLEC meeting

- **For non-MSME Projects (Projects with investments greater than 50 Cr)**

- **Step 5A:** Application would be received by Nodal Officer Department of Industries
- **Step 5B:** Nodal Officer DoI would check completeness of application and all required documents  
*In case of incomplete application, Nodal Officer DoI shall revert application to the applicant seeking further details*
- **Step 5C:** Nodal Officer DoI forwards applications to various line departments including UTDB / tourism department for comments on in-principle approval
- **Step 5D:** Comments for in-principle approval received from line departments

*In case of any line department seeks further documentation / clarification, Nodal Officer DoI shall seek further details from the applicant online*

- **Step 5E:** Nodal Officer DoI convenes the SLEC meeting
- **Step 6: In-principle approval:**
  - For MSME projects (investment less than or equal to INR 50 Cr or as amended from time to time), in-principle approval to be given by DLEC as per Single Window Clearance Act, 2012
  - For non-MSME Projects (investment greater than INR 50 Cr or as amended from time to time), in-principle approval to be given by SLEC as per Single Window Clearance Act, 2012
- **Step 7:** Eligible units shall be able to claim incentives only post registration and in-principle approval

**Note : All incentives corresponding to a given financial year shall be claimed within 150 days of the close of the given financial year. Only the eligible tourism units which have received in-principle approval shall be eligible to claim incentives under the Uttarakhand Tourism Policy 2023**

## **2. Claiming and Disbursement of 1<sup>st</sup> Instalment of Capital Subsidy**

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines  
*The claims for stamp duty subsidy shall be applied with the first application / instalment of the capital subsidy. Claims applied separately shall not be considered.*
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal officer UTDB shall forward the claim to DLCT to carry out physical verification (including verification of Occupancy Certificate, valid Trade and Travel Registration, ongoing commercial operations)
- **Step 6:** Basis the physical verification, DLCT shall prepare a Joint Inspection Report (JIR) and submit the same to Nodal Officer UTDB
- **Step 7:** After the receipt verification report (by DLCT), Nodal Officer UTDB shall examine and scrutinize the JIR and all other supporting documents corresponding to subsidies being claimed  
*In case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 8:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 9:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 10:** SLEC shall grant final approval to the claim application.
- **Step 11:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year.

### 3. Claiming subsequent instalments of Capital Subsidy

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal Officer UTDB shall examine and scrutinize all supporting documents corresponding to subsidies being claimed  
*In case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 6:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 7:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 8:** SLEC shall grant final approval to the claim application.
- **Step 9:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year

## 4.2 For Expansion / Diversification Projects claiming Capital Subsidy

### 1. Registration for In-Principle Approval

- **Step 1:** Eligible tourism units shall apply on Single Window Clearance System at <https://investuttarakhand.uk.gov.in/> for registration cum In-Principle approval – prior to COD of the expanded / diversified development
- **Step 2:** During registration, the units shall fill in relevant details, select the applicable NIC Code, detail envisioned investment (for the expansion / diversification component) and upload all the required documentation
- **Step 3:** Investor seeking incentives under the Uttarakhand Tourism Policy 2023 shall select “Tourism / Tourism Policy 2023” in the CAF application for incentives
- **Step 4:** Further, the unit shall also indicate incentives / subsidies that it shall claim post in-principle approval

*On receipt of the application, the applicant will be assigned a Unique Project Number online and through SMS / email*

- **Step 5: Scrutiny of Applications**
  - **For projects with investments less than or equal to 50 Cr**
    - **Step 5A:** Application received by GM DIC
    - **Step 5B:** GM DIC checks completeness of application and attachment of all required documents  
*In case of incomplete application, GM DIC shall seek further details from the applicant online*
    - **Step 5C:** GM DIC shall forward the applications to various line departments including DTDO / tourism department for comments on in-principle approval
    - **Step 5D:** Comments for in-principle approval received from line departments  
*in case of any line department seeks further documentation / clarification, GM DIC shall revert application to the applicant seeking further details*
    - **Step 5E:** GM DIC convenes the DLEC meeting
  - **For projects with investments greater than 50 Cr**
    - **Step 5A:** Application received by Nodal Officer Department of Industries
    - **Step 5B:** Nodal Officer DoI checks completeness of application and attachment of all required documents  
*in case of incomplete application, Nodal Officer DoI shall seek further details from the applicant online*
    - **Step 5C:** Nodal Officer DoI forwards applications to various line departments including UTDB / tourism department for comments on in-principle approval
    - **Step 5D:** Comments for in-principle approval received from line departments  
*in case of any line department seeks further documentation / clarification, Nodal Officer DoI shall seek further details from the applicant online*
    - **Step 5E:** Nodal Officer DoI convenes the SLEC meeting

- **Step 6: In-principle approval:**
  - For Projects with investment in expansion / diversification less than or equal to INR 50 Cr (or as amended from time to time), in-principle approval to be given by DLEC
  - For Projects with investment in expansion / diversification greater than INR 50 Cr (or as amended from time to time), in-principle approval to be given by SLEC
- **Step 7:** Eligible units shall be able to claim incentives only post registration and in-principle approval

**Note : All incentives corresponding to a given financial year shall be claimed within 150 days of the close of the subject financial year. Only the eligible tourism units which have received in-principle approval shall be eligible to claim incentives under the Uttarakhand Tourism Policy 2023**

## 2. Claiming and Disbursement of 1<sup>st</sup> Instalment of Capital Subsidy

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines  
*The claims for stamp duty subsidy shall be applied with the first application / instalment of the capital subsidy. Claims applied separately shall not be considered*
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal officer UTDB shall forward the claim to DLCT to carry out physical verification (including verification of Occupancy Certificate for expanded / diversified component, valid Trade and Travel Registration, ongoing commercial operations of expanded / diversified unit)
- **Step 6:** Basis the physical verification, DLCT shall prepare a Joint Inspection Report (JIR) and submit the same to Nodal Officer UTDB
- **Step 7:** After the receipt verification report (by DLCT), Nodal Officer UTDB shall examine and scrutinize the JIR and all other supporting documents corresponding to subsidies being claimed  
*in case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 8:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 9:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 10:** SLEC shall grant final approval to the claim application.
- **Step 11:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year.

**3. Claiming subsequent instalments of Capital Subsidy**

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal Officer UTDB shall examine and scrutinize all supporting documents corresponding to subsidies being claimed  
*in case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 6:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 7:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 8:** SLEC shall grant final approval to the claim application.
- **Step 9:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year

**For expansion / diversification, only SGST corresponding to income from expanded / diversified areas / component shall be considered for capital subsidy.**

### 4.3 For Existing Tourism Units (Subsidies other than capital subsidy)

#### 1. Registration for In-Principle Approval

- **Step 1:** Eligible tourism units shall apply on Single Window Clearance System at <https://investuttarakhand.uk.gov.in/> for registration cum In-Principle approval
- **Step 2:** During registration, the units shall fill in relevant details, select the applicable NIC Code, and upload all the required documentation
- **Step 3:** Investor seeking incentives under the Uttarakhand Tourism Policy 2023 shall select "Tourism / Tourism Policy 2023" in the CAF application for incentives
- **Step 4:** Further, the unit shall also indicate incentives / subsidies that it shall claim post in-principle approval

*On receipt of the application, the applicant will be assigned a Unique Project Number online and through SMS / email*

- **Step 5: Scrutiny of Applications**

- **Step 5A:** Application received by GM DIC
- **Step 5B:** GM DIC would check completeness of application and attachment of all required documents  
*in case of incomplete application, GM DIC shall seek further details from the applicant online*
- **Step 5C:** GM DIC would forward applications to **DTDO / tourism department for comments on in-principle approval**
- **Step 5D:** Comments for in-principle approval received from DTDO / tourism department  
*in case of any DTDO seeks further documentation / clarification, GM DIC shall seek further details from the applicant online*
- **Step 5E:** GM DIC convenes the DLEC meeting

- **Step 6: In-principle approval:**

- In-principle approval to be given by DLEC

- **Step 7:** Eligible units shall be able to claim incentives only post registration and in-principle approval

**Note :** All incentives corresponding to a given financial year shall be claimed within 150 days of the close of the subject financial year. Only the eligible tourism units which have received in-principle approval shall be eligible to claim incentives under the Uttarakhand Tourism Policy 2023

#### 4.4 Claiming and Disbursement of Subsidy (Subsidies other than capital subsidy) for the First Time

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal officer UTDB shall forward the claim to DLCT to carry out physical verification (including verification of Occupancy Certificate, valid Trade and Travel Registration, ongoing commercial operations)
- **Step 6:** Basis the physical verification, DLCT shall prepare a Joint Inspection Report (JIR) and submit the same to Nodal Officer UTDB
- **Step 7:** After the receipt verification report (by DLCT), Nodal Officer UTDB shall examine and scrutinize the JIR and all other supporting documents corresponding to subsidies being claimed  
*In case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 8:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 9:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 10:** SLEC shall grant final approval to the claim application.
- **Step 11:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year.

#### 2. Claiming subsequent instalments of subsidy

- **Step 1:** Tourism investor shall apply for the claim for any subsidy / incentive via Single Window portal (<https://investuttarakhand.uk.gov.in/>)
- **Step 2:** Investor shall select the approved CAF ID for claiming incentives
- **Step 3:** The applicant shall select incentives to be claimed which shall be supported by relevant documentation as listed in section 6 of the Operational Guidelines
- **Step 4:** Claim shall be received by the Nodal Officer UTDB
- **Step 5:** Nodal Officer UTDB shall examine and scrutinize all supporting documents corresponding to subsidies being claimed  
*in case of incomplete application or documentation, Nodal Officer UTDB shall seek further details from the applicant online*
- **Step 6:** Post verification and scrutiny, Nodal officer shall forward the claim application and recommendation to ITC for approval / rejection of claim application
- **Step 7:** ITC (after examining eligibility conditions) shall forward its recommendations to SLEC for approval for disbursement of subsidy
- **Step 8:** SLEC shall grant final approval to the claim application.
- **Step 9:** The entire approval and disbursement process shall be completed within 270 days from the close of the subject financial year. The Finance wing of UTDB shall disburse the approved incentive amount for any financial year

## 5 Timelines

Application	Responsibility	Timeline
Issuance of In-principle approval under the Uttarakhand Enterprise Single Window Facilitation and Clearance Act, 2012 from time to time	DLEC / SLEC	As per Uttarakhand Enterprise Single Window Facilitation and Clearance Act, 2012
Application of claims under the Uttarakhand Tourism Policy	Applicant	150 days from close of FY
Approvals of claims made under the Uttarakhand Tourism Policy	SLEC basis ITC recommendations with support from Nodal Officer and DLCT	60 days from application of claims
Disbursement of approved claims	Finance Department, UTDB	270 days from close of FY

## 6 Required Documentation

Type of Subsidy / Application	Subsidy Value	Required Documentation
In-Principle Approval		
In-Principle Approval	NA (pre-requisite for all subsidies)	<p><b>New Enterprises OR Enterprises Undertaking Expansion / Diversification</b></p> <ul style="list-style-type: none"> <li>• Fill in all relevant details as required in the CAF (common application form)</li> <li>• Constitutional documents of the entity claiming subsidy – certificate of incorporation, <b>memorandum of association and article of association, etc.</b></li> <li>• Draft DPR certified by planner or architect / details on the planned development</li> <li>• <b>Certificate from a statutory auditor / chartered accountant certifying the project cost / total investment</b></li> <li>• Copy of land documents / records if land is already in possession</li> <li>• <b>Construction plan and drawings approved by competent authority</b></li> <li>• Licenses obtained from competent authorities <b>if applicable</b></li> </ul> <p><b>Existing Enterprises</b></p> <ul style="list-style-type: none"> <li>• Fill in all relevant details as required in the CAF (common application form)</li> <li>• Constitutional documents of the entity claiming subsidy – certificate of incorporation, <b>memorandum of association and article of association, etc</b></li> <li>• Licenses obtained from competent authorities – valid on the date of applications</li> <li>• Copy of land documents / records</li> </ul>
CAPEX Subsidy	<p>Maximum subsidy for Hospitality Projects (subject to the limits defined in the Policy)</p> <ul style="list-style-type: none"> <li>• Projects in Category A areas → 25% of Eligible Capital Assets</li> </ul> <p><b>Recurring</b></p>	<p><b>Documents for CAPEX verification<sup>3</sup></b></p> <ul style="list-style-type: none"> <li>• Certified “CAPEX Certificate” for eligible tourism units from <b>director / partner, verified and countersigned by the statutory auditor /</b> chartered accountant</li> <li>• Signed PO / work order for construction / development / procurement with Engineering Procurement Construction (EPC) contractor / 3<sup>rd</sup> party vendor / OEM</li> </ul>

<sup>3</sup> Investment in Eligible Capital Assets as defined in Uttarakhand Tourism Policy 2023

Type of Subsidy / Application	Subsidy Value	Required Documentation
	<ul style="list-style-type: none"> <li>Projects in Category B areas → 35% of Eligible Capital Assets</li> <li>Projects in Category C areas → 50% of Eligible Capital Assets</li> </ul> <p>Maximum subsidy for Tourism Products → 100% of Eligible Capital Assets (subject to the limits defined in the Policy)</p>	<ul style="list-style-type: none"> <li>Bank / financial Institution's loan sanction letter for undertaking defined CAPEX – if financed partly / wholly by debt</li> <li>Proof of payment of interest and principal amount to bank – if financed partly / wholly by debt</li> <li>Copy of annual report / financial statements</li> </ul>
<b>Additional Incentives under Capital Subsidy</b>		
<p>Reimbursement of Marketing and Promotion Expenses</p> <p><b>One time</b></p>	<p>For Hospitality Projects → capped at 1% of max Capital Subsidy</p> <p>For Tourism Products → capped at 2% of max Capital Subsidy</p> <p><i>Subject to overall CAPEX subsidy capping in the policy</i></p>	<ul style="list-style-type: none"> <li>Actual proofs / receipts for expenses incurred on marketing and promotional activities for the eligible tourism unit <b>Self Certified</b></li> <li>Certified "Marketing and Promotion Expense Certificate" from director / partner, verified and countersigned by the statutory auditor / chartered accountant</li> <li>Inclusions <ul style="list-style-type: none"> <li>General marketing and promotion expenses – advertisements (print, media, digital, etc.), publicity materials and collaterals, etc.</li> <li>Rent paid towards stall or space charges at national and international tourism and hospitality fairs</li> <li>Expenses on sponsoring / co-sponsoring of tourism and hospitality events</li> </ul> </li> <li>Exclusion – Marketing and Promotion Expenses shall not include expenses incurred on travel and accommodation of personnel for attending promotional events / exhibitions</li> </ul>
<p>Reimbursement of Training and Skilling Expenses</p> <p><b>One time</b></p>	<p>For Hospitality Projects → capped at 0.5% of max Capital Subsidy</p> <p>For Tourism Products → capped at 2% of max Capital Subsidy</p> <p><i>Subject to overall CAPEX subsidy</i></p>	<ul style="list-style-type: none"> <li>Actual proofs / receipts for expenses incurred on training and skilling activities for personnel engaged at the eligible tourism unit</li> <li>Certified "Training and Skilling Expense Certificate" from director / partner, verified and countersigned by the statutory auditor / chartered accountant <ul style="list-style-type: none"> <li>Certificate should specify names and designations of all personnel trained</li> <li>Further, employment record should be furnished verifying employment of trained</li> </ul> </li> </ul>

Type of Subsidy / Application	Subsidy Value	Required Documentation
	<i>capping in the policy</i>	<ul style="list-style-type: none"> <li>personnel at the eligible tourism unit               <ul style="list-style-type: none"> <li>o Undertaking that tourism unit shall continue to employ trainee for a minimum period of 1 year post completion of training</li> </ul> </li> <li>Exclusion – Training and Skilling Expenses shall not include expenses incurred on travel and accommodation of personnel for attending training programs</li> </ul>
Interest Subvention	<p>For Hospitality Projects → capped at 1% of max Capital Subsidy</p> <p>For Tourism Products → capped at 2% of max Capital Subsidy</p> <p><i>Subject to overall CAPEX subsidy capping in the policy</i></p>	<ul style="list-style-type: none"> <li>Bank / financial Institution's loan sanction letter (only NBFCs and Scheduled Banks)</li> <li>Proof of payment of interest and principal amount to bank</li> <li>Bank certificate stating annual interest payment</li> </ul> <p><b>Interest Certificate</b></p>
Reimbursement of Waste Treatment Expenses	<p>For Hospitality Projects → capped at 0.25% of max Capital Subsidy</p> <p>For Tourism Products → NA</p> <p><i>Subject to overall CAPEX subsidy capping in the policy</i></p>	<ul style="list-style-type: none"> <li>Actual proofs / receipts for expenses incurred on deploying waste treatment / sewage treatment / pollution control plants and machinery at the eligible tourism unit</li> <li>Certificate from OEM certifying installation of above plant and machinery at the subject property</li> <li>Valid Annual Maintenance Contract (AMC) with the OEM for regular maintenance and upkeep of the installed plant and machinery <b>Payment paid receipt</b></li> </ul>
Reimbursement of Bookings through State Developed OTA Platform	<p>For Hospitality Projects → capped at 0.25% of max Capital Subsidy</p> <p>For Tourism Products → capped at 1% of max Capital Subsidy</p> <p><i>Subject to overall CAPEX subsidy capping in the policy</i></p>	<ul style="list-style-type: none"> <li>Certified "State OTA Revenue Certificate" from director / partner, verified and countersigned by the statutory auditor / chartered accountant – certifying revenue generated by booking of rooms from Uttarakhand Government's OTA platform</li> <li>Inclusions – ONLY room rent (exclusive of taxes)</li> <li>Exclusion – F&amp;B, laundry or any other value-added expenses</li> </ul>

Type of Subsidy / Application	Subsidy Value	Required Documentation
<b>Documents for SGST Verification</b>		
	<b>GST Integration</b>	<ul style="list-style-type: none"> <li>Details of GST registration of the entity including GST number and registration certificate</li> <li>GST returns corresponding to the eligible tourism unit for the subject financial year</li> </ul>
Documents for Net-SGST verification	NA (essential for claiming capital subsidy)	<p><b>Note - An eligible unit entitled to reimbursement under the Policy shall be considered as a different business vertical and shall take separate registration under the Uttarakhand Goods and Services Tax Act to ensure maintaining of proper records of the total amount of tax incentive available and the total amount of subsidy</b></p> <p><b>Note – reimbursement of SGST means refers to reimbursement of Net-SGST</b></p>
<b>Turnover linked Incentives (for units not eligible for Capital Subsidy)</b>		
Incentives for High-Value Premium Hospitality	1% of Eligible Turnover	<ul style="list-style-type: none"> <li>Certified “High Value Premium Hospitality Certificate” from director / partner, <b>Fin Department</b> verified and countersigned by the statutory auditor / chartered accountant, stating <ul style="list-style-type: none"> <li>Total turnover of the eligible hospitality development</li> <li>Total number of lettable rooms / keys in the subject property</li> </ul> </li> <li>Copy of annual report / financial statements</li> </ul>
Incentives for Foreign Tourist Attraction	1% of Eligible Turnover	<ul style="list-style-type: none"> <li>Certified “Foreign Tourist Turnover Certificate” from director / partner, verified and countersigned by the statutory auditor / chartered accountant, <b>Fin Department</b> stating the following: <ul style="list-style-type: none"> <li>Total turnover of the eligible hospitality development</li> <li>Turnover generated from rooms provided to foreign / international tourists (append suitable booking details) <ul style="list-style-type: none"> <li>Inclusions – ONLY room rent (exclusive of taxes)</li> <li>Exclusion – F&amp;B, laundry or any other value-added expenses</li> </ul> </li> <li>Details of total numbers of foreign tourists visiting and corresponding room nights booked for the subject time period (append details of foreign tourists – name, nationality and passport numbers)</li> </ul> </li> <li>Copy of annual report / financial statements</li> </ul>

Type of Subsidy / Application	Subsidy Value	Required Documentation
Incentives for Organizing MICE, art, social and cultural events, fairs and festivals	1% of Eligible Turnover	<ul style="list-style-type: none"> <li>• Certified "MICE Turnover Certificate" from director / partner, <b>verified and countersigned by the statutory auditor / chartered accountant</b>, stating the following: <ul style="list-style-type: none"> <li>○ Total turnover of the eligible hospitality development</li> <li>○ Turnover generated from MICE, art, social and cultural events, fairs and festivals</li> <li>○ Details of MICE events held at the subject property – even name, duration, attendees and services provided tourists (<i>append suitable booking details for MICE events</i>)</li> </ul> </li> <li>• Inclusions <ul style="list-style-type: none"> <li>○ Revenue generated from booking of open / covered halls, meeting rooms, rooftops and other event spaces in the property, AND</li> <li>○ Revenue generated through provision of F&amp;B services at these events</li> </ul> </li> </ul>
<b>Incentives for promotion of Heli Transport</b>		
Incentives for promotion of Heli Transport	INR 500 per leg per person of Heli-transport	<ul style="list-style-type: none"> <li>• Invoices of heli transport services provided to hotel guests and booked through the hotel</li> <li>• Certified "Heli Transport Certificate" from director / partner, verified and countersigned by the statutory auditor / chartered accountant, stating the following: <ul style="list-style-type: none"> <li>○ Total number of hotels guests ferried via heli transport and corresponding number of guests trips</li> <li>○ Total fee charged by the hotel / service provider for provision of such services</li> </ul> </li> </ul>
<b>Exemption of Electricity Duty</b>		
Reimbursement of Electricity Duty	100% reimbursement	<ul style="list-style-type: none"> <li>• <b>Electricity bills received and paid for the subject time period, clearly stating address of the subject property</b></li> <li>• <b>Proof of payment of electricity bills and electricity duty</b> <b>Integration</b></li> </ul> <p><i>Note – Electricity Duty incentive shall only be valid for new enterprises, achieving COD within Policy period of Uttarakhand Tourism Policy 2023 (i.e., from 5<sup>th</sup> April 2023 to March 31<sup>st</sup>, 2030).</i></p>

Type of Subsidy / Application	Subsidy Value	Required Documentation
Exemption of Stamp Duty		
		<p><b>Reimbursement of stamp duty on sale / lease deeds</b></p> <ul style="list-style-type: none"> <li>• Proof of land ownership / land allotment certificate</li> <li>• Copy of lease deed / conveyance deed</li> <li>• Proof of payment of stamp duty</li> </ul> <p style="text-align: right;"><b>Integration</b></p> <p><b>Reimbursement of stamp duty on loan agreements</b></p> <ul style="list-style-type: none"> <li>• Copy of loan agreement clearly stating the objective of the loan being sanctioned (<i>to verify that the provision of loan is for the development of tourism project in the state</i>)</li> <li>• Proof of payment of stamp duty</li> </ul> <p><b>Reimbursement of stamp duty on mortgage / hyphenation</b></p> <ul style="list-style-type: none"> <li>• Copy of mortgage deed clearly stating the objective of the mortgage (<i>to verify that the mortgage is for the development of tourism project in the state</i>)</li> <li>• Proof of payment of stamp duty</li> </ul> <p style="text-align: right;"><b>Integration</b></p> <p><i>Note – Stamp duty incentive shall only be valid for new enterprises, achieving COD within Policy period of Uttarakhand Tourism Policy 2023 (i.e., from 5<sup>th</sup> April 2023 to March 31<sup>st</sup>, 2030). Application for and Disbursement of First instalment of the Stamp duty reimbursement shall be post COD, along with the application for and disbursement of 1<sup>st</sup> instalment of capital subsidy, respectively.</i></p>
Reimbursement of Stamp Duty	100% reimbursement	

**Note – all subsidy values and claims shall be subject to capping, disbursement limits and other conditions and stipulations set out in the Policy**

**Note – SGST Reimbursement shall refer to Net SGST reimbursement - meaning that the eligible unit will claim and receive reimbursement of SGST amount against the output liability of SGST on sale of products / services after utilizing all the input tax credit.**

## 7 General conditions for availing incentives

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General conditions for availing benefits under this policy are as below:

- Any eligible tourism unit availing similar benefit or incentive or subsidy under any other scheme / package of Central Government or State Government shall not be eligible to get the identical benefit under this scheme.
- The applicant shall submit all requisite documents to avail subsidies.
- UTDB shall release the fund against the incentive, concessions, benefits, reimbursements approved by SLEC.
- SLEC shall be competent to approve or reject any application or claim / modified claim based on recommendation of UTDB / ITC or on some other valid ground or keep on hold any application / claim, as it may deem fit
- Only those new or expanded / diversified units that receive COD during the policy period shall be eligible for incentives designed for tourism units under this Policy – provided they apply for CAF approval post notification of the Policy
- In case of any differences arise in determination of quantum of any subsidy, SLEC shall examine and take a final decision

Other conditions

- In the event of any irregularity found in the documents or any misrepresentation of facts by the beneficiary unit(s), UTDB may issue notice(s), show cause and withdraw the benefit(s) immediately. Nodal Officer UTDB may allow the unit to submit their representation / replies within 15 days' time from the date of issuance of the notice / show cause
- Nodal Officer UTDB shall ask the unit to refund the wrongly availed benefits within a period of 30 days. If the unit fails to do so, the authority may opt suitable legal action in the competent court of law for recovery of the amount as well as interest thereon and further take recourse to such penal action as permitted under law
- All wrongly claimed benefits shall have to be refunded with a penal interest rate of 18% (eighteen percent)

## 8 Right to Modify / Amend

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- The Uttarakhand Tourism Development Board (UTDB) reserves the right to add, modify or delete any part of the guidelines in public interest at any time
- UTDB may in appropriate cases after careful consideration of pros and cons give relief as regard to application or non-application of any particular provision of these guidelines
- UTDB may, if it so wishes, add any additional condition or in appropriate cases after careful consideration, decide to modify any incentive / benefits under the Uttarakhand Tourism Policy 2023, as and when required
- UTDB shall be authorized to design various uniform application forms, certificates, affidavits as required to process for disbursement of subsidies and incentives from time to time

## 9 Authority to Issue Clarifications

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- UTDB shall have the authority to issue necessary clarification in case any clarification is required regarding implementation of these guidelines
- UTDB shall have the right to correctly interpret any provision of these guidelines in case of any ambiguity

## 10 Rectification of Mistake

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- With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the Policy, the UTDB may rectify its order and recover the excess amount, if any, along with the simple interest @15% from such eligible tourism unit

## 11 Appeal

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- Any appeal against any order/decision of ITC can be made to SLEC. The application for appeal to SLEC shall be filed within a period of 30 days from the date of communication of the decision by ITC. Decision of SLEC shall be final and binding on all parties

Number: xxxxx

Dated: xxxxxx

**ADDENDUM**

The addendum to the Government Order No. TS-1-UTDB/21/2022-VI-1-Tourism Department I/112351/2023 dated 5<sup>th</sup> April 2023 regarding notification of Uttarakhand Tourism Policy 2023.

The addendum is being issued for modification of Section 17 (*“Implementation of Policy”*) and select other provisions of the aforementioned Policy. The modified Policy shall apply forthwith.

&lt;&lt;Name and Signature&gt;&gt;

Additional CEO  
Uttarakhand Tourism Development Board

### **Modification of Section 17 – Implementation Mechanism**

*(Section on Implementation Mechanism i.e., Page 73,74 and 75 of the Policy document shall be replaced by the below-mentioned text)*

The Government of Uttarakhand shall facilitate a conducive environment for effective implementation of projects & schemes under the Uttarakhand Tourism Policy 2023. The Department of Tourism shall be the nodal department for the Policy and the Uttarakhand Tourism Development Board (UTDB) shall be the implementation and administration agency for this Policy. UTDB shall also be the nodal body supporting SLEC and ITC for implementation of the Tourism Policy and its incentives package.

#### **Key Institutions**

**State Level Empowered Committee (SLEC)** formed under the provisions of Uttarakhand Single Window Clearance Act 2012 shall oversee the execution of Uttarakhand Tourism Policy 2023. The SLEC would provide the in-principle approval for non-MSME projects (investment greater than INR 50 Cr or as amended from time to time) and approve disbursement for all projects under this Policy post ITC and DLCT review.

**District Level Empowered Committee (as per Single Window Clearance Act, 2012)** would provide the in-principle approval for MSME projects (investment less than or equal to INR 50 Cr or as amended from time to time).

**District Level Committee for Tourism (DLCT)** shall be constituted at each district for physical verification and monitoring. This committee shall issue the verification report (on project progress, completion, COD, etc.) for the unit claiming subsidies and incentives. Constitution of DLCT shall be as follows:

- Chief Development Officer (Chairperson)
- Chief Treasury Officer / Sr. Treasury Officer/ Treasury Officer
- General Manager, DIC
- Executive Engineer, PWD
- District Tourism Development Officer (Member Secretary)
- Any other officer nominated by Chairperson

**Integrated Tourism Committee (ITC)** shall be formed under the Chairmanship of CEO UTDB and shall basis DLCT report and documentation review forward subsidy / incentive disbursement recommendations to SLEC. Constitution of ITC shall be as follows:

- Chief Executive Officer, UTDB (Chairperson)
- Additional Chief Executive Officer, UTDB
- Joint Commissioner, State Tax
- Director Finance, UTDB (Convener)
- AGM / CM, State Level Bankers Committee
- Nodal Officer nominated by CEO, UTDB (Member Secretary)

The ITC shall also undertake the following roles:

- Review and forward recommendation for disbursement of subsidy / incentives for projects to SLEC.
- Inspect, visit, review and monitor any projects regarding its implementation, execution,

operation and management.

- Receive periodic feedback and suggestions from the stakeholders (such as representative of local community) tourism professionals (tour operators, hoteliers, etc.), representatives from Government agencies, industry bodies, practitioners, academicians, etc.
- Recommend special legislation for formation of appropriate regulatory mechanisms, robust grievance redressal mechanisms – as required.
- Frame and issue guidelines for PPP initiatives in tourism sector.
- Approve specific service levels for the PPP Partners and ensure formulation of Service Level Agreement (SLA) between the PPP Partners and UTDB.
- Ensure appropriate auditing & monitoring standards are developed and maintained to ensure highest standards of transparency and accountability.
- Constitute from time to time, any committees / sub-committees from various experts / members and /or staff and assign specific responsibilities.

#### **Tourism Investment Facilitation Centre (TIFC)**

The investors who wish to avail tourism sector incentives and subsidies of the state must apply and get the project registered with Single Window Clearance System. UTDB shall also form a Tourism Investment Facilitation Centre (TIFC) headed by an appointed Nodal Officer UTDB to coordinate between State Single Window Portal and the applicant, in attaining necessary project sanctions, licenses, NOCs and approvals. **TIFC / Nodal officer shall also be responsible for documentation, verification and screening of applications received under Uttarakhand Tourism Policy 2023.**

#### **Procedure for Availing Incentives**

The process for availing financial assistance under this Policy shall be as follows:

##### **1. Process flow for In-principal approval**

- Eligible tourism units shall apply on Single Window Clearance System at <https://investuttarakhand.uk.gov.in/> for registration cum In-Principle approval
- Investor seeking incentives under the Uttarakhand Tourism Policy 2023 shall select “Tourism / Tourism Policy 2023” in the CAF application for incentives and fill in all relevant details and documentation

*In-principle approval shall be as per Uttarakhand Single Window Clearance Act 2012. The process shall be further detailed in Operational Guidelines for Uttarakhand Tourism Policy 2023*

##### **2. Process flow for Claim and Disbursement of Incentive / Subsidy**

*Process for claim and disbursement of incentive / subsidy shall be detailed in Operational Guidelines for Uttarakhand Tourism Policy 2023*

#### **Operational Guidelines**

Operational guidelines published by the Tourism Department, from time-to-time, shall be applicable for incentives to be approved and disbursed under this Policy.

**Grievance Redressal related to Implementation of this Policy**

The State Government reserves the right to:

- Amend any provision(s) including amendment or withdrawal of any of the support mechanisms as and when necessary, from time to time under the provision of the Policy.
- Review the matter regarding sanction/ disbursement of support to the eligible Tourism Project and in this connection, the State Government's decision shall be final and binding.
- Make / amend the necessary rules for implementation of this Policy as and when required.
- In case of any conflicts, the SLEC may take a decision in accordance with the prevailing policy and the decision thus taken shall be final and binding on all concerned and its compliance shall be mandatory for the concerned department / parties

**Modification of Section 16**

*(Incentives for Tourism Sector, Page 64 and 67 of the Policy document  
Modified NIC codes as mentioned below)*

<b>Category</b>	<b>Existing NIC Code</b>	<b>Modified NIC Code</b>
<b>Hospitality Projects</b>		
Yoga, Ayurveda and Naturopathy Resorts	86901	55101
Cruise boats, Yachts, house boats and establishment of boat clubs	55200	55101
<b>Tourism Products</b>		
Caravan, Motor Houses, Cruise boats, Yachts, house boats	55200	50212