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GOVERNMENT OF GOA

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Note: There are three Extraordinary issues to the Official Gazette, Series I No. 26 dated 25-9-2025 as follows:-

- 1. Extraordinary dated 25-9-2025 from pages 1249 to 1250 regarding the Business of Govt. of Goa (Allocation) (52nd Amendment) Rules, 2025 from Department of General Administration.*
- 2. Extraordinary (No. 2) dated 29-9-2025 from pages 1251 to 1258 regarding Recruitment Rules from Department of Personnel.*
- 3. Extraordinary (No. 3) dated 01-10-2025 from pages 1259 to 1288 regarding Notifications from Department of Law and Notifications from Revenue.*

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GOVERNMENT OF GOA

Department of Industries

Notification

3/25/2024-IND/222

Date : 24-Sep-2025

Sub.: “The Goa State Logistics and Warehousing Incentives Scheme, 2025”.

The Government of Goa is pleased to frame “The Goa State Logistics and Warehousing Incentive Scheme, 2025” to provide financial assistance for the development of the logistics and warehousing industry in the State.

1. Short title and commencement:—

- 1.1 The Government of Goa has launched the Goa Logistics and Warehousing Policy, 2023 on 8th June 2023 which has declared fiscal incentives to be offered to entities in Logistics and Warehousing sector.

- 1.2 The Government of Goa has granted industry status to the Logistics and Warehousing sector, recognizing the need to develop this industry through fiscal incentives.
- 1.3 Based on the Goa Logistics and Warehousing Policy, 2023, the Government of Goa is pleased to notify the 'Goa State Logistics & Warehousing Incentives Scheme, 2025' to provide financial assistance for the development of the logistics and warehousing industry in the State.
- 1.4 'The Goa State Logistics & Warehousing Incentives Scheme, 2025' shall remain in force for a period of 03 years from the date of its publication in the Official Gazette, unless otherwise extended or terminated by the Government.
- 1.5 'The Goa State Logistics & Warehousing Incentives Scheme, 2025', has separate target schemes for specific incentives mentioned separately.
- 1.6 The receipt, processing, approval and disbursal of eligible incentives under this scheme shall be done through the Goa online single-window system.
- 1.7 The State Government reserves the right to foreclose this scheme or any of the target schemes with a six-month notice.

2. *Aims and Objectives:*—

- 2.1 To develop an ecosystem for industry stakeholders by creating opportunities in Logistics and Warehousing sector.
- 2.2 To be instrumental in achieving growth rates that are much higher than existing ones for Logistics and Warehousing industry in Goa.
- 2.3 To create sustainable employment for the people of Goa.
- 2.4 To support environmentally sustainable industrial development while accelerating investment in the State.
- 2.5 To make the existing industry in Goa competitive.

3. *Definitions:*—

- 3.1 **Goan:** For this scheme, a “Goan” will be defined as:
 - 3.1.1 Person born in the State of Goa. OR
 - 3.1.2 Person having 15 years Residence Certificate issued by the competent authority, OR
 - 3.1.3 Any other document indicating residence in Goa issued by the Government of India or Government of Goa or its organizations, issued prior to 15 years, to the satisfaction of Incentive Review Committee. (e.g., Driving license, Ration card, EPIC, Passport etc.)
- 3.2 **Mega Projects:** Projects with investment of INR 100 crore or more and/or employment generation of 1000 or more Goans.
- 3.3 **Date of Commencement of Commercial Operations:** The date when a unit has started operations and used for its intended purpose, whether it's a facility, or a service. It's the date when the owner or client starts to generate revenue from the unit.
- 3.4 **Logistics Park (Multi-modal/Integrated):** A freight handling facility with access to more than one mode of transport.
- 3.5 **Inland Container Depot (ICD):** An off-seaport (or port) facility having such fixed installations or otherwise, equipment, machinery, etc., providing services for handling/clearance of laden import and export containers for home use, warehousing, temporary admissions, re-export etc., under customs control and with storage facility for customs bonded or non-bonded cargo.
- 3.6 **Container Freight Stations (CFS):** CFS is an extension of a Customs port set up with the main objective of decongestion, where only a part of the customs processes mainly the examination of goods is normally carried out by Customs.

- 3.7 **Dry Port:** Dry port is a port situated in the hinterland servicing an industrial/commercial region connected with one or several ports with rail- or road transport and is offering specialized services between the dry port and the overseas destinations. Normally the dry port is container and multimodal oriented and has all logistics services and facilities, which is needed for shipping and forwarding agents in a port.
- 3.8 **Air Freight Stations (AFS):** Air Freight Station (AFS) is an off-Airport common user facility equipped with desired machineries to handle storage of import/export goods and cargo in bulk/loose for home consumption, warehousing, temporary admissions, temporary storage for onward transit and outright export.
- 3.9 **Truck Terminals:** It is a facility used for the purpose of loading or unloading materials or goods from transportation carriers, for the primary purpose of decongestion, transferring materials and goods, either for distribution or changing from one transportation carrier to another. It may also include related facilities like dormitories, a cafeteria, storage area, parking spaces and repair shops.
- 3.10 **Warehouse:** Any premises (including any protected place) conforming to all the requirements including manpower specified by the Authority by regulations wherein the warehouseman takes custody of the goods deposited by the depositor and includes a place of storage of goods under controlled conditions of temperature and humidity.
- 3.11 **Cold Chain Unit:** Cold Chain Unit includes cold room facility for farm level pre-cooling, for preservation or storage of agriculture and allied produce, marine products, meat, pharmaceutical products or any product requiring controlled atmosphere storage.
- 3.12 **Testing Facilities:** Laboratories that are accredited and authorized, equipped with state-of-the-art equipment and staffed by qualified experts who conducts various types of testing and analysis on products, materials or goods, intended for export to ensure they meet the regulatory, safety, quality and performance standards of the destination country or market. They must have the authority to issue certificates or reports confirming that the tested products comply with the necessary standards and regulations.
- 3.13 **Logistics management software:** An IT system that helps businesses manage the various processes in the production cycle, from delivering raw materials to shipping the finished products to the consumers. Few examples of logistics software used in the market are Loginext Mile, OptimoRoute, Ramco Logistics, Track-POD, TruckLinks, etc..
- 3.14 **Backward Talukas:** Pernem, Sattari, Sanguem, Quepem, Canacona, Bicholim and Dharbandora.
- 3.15 **DITC:** The Directorate of Industries, Trade & Commerce, Government of Goa.
- 3.16 **Goa-IPB:** The Goa Investment Promotion and Facilitation Board constituted under the Goa Investment Promotion and Facilitation of Single Window Clearance Act, 2021 (Goa Act No. 19 of 2021), as amended from time to time.
- 3.17 **Third-Party Logistics (3PL):** Entities specializing in integrated operations of warehousing and transportation services that can be scaled and customized to customers' needs based on market conditions to meet the demands and delivery service requirements for their products.
- 3.18 **Women Entrepreneurs:** Entities where the effective shareholding of the women entrepreneurs in the partnership/limited company and/or shareholding of the women entrepreneur in other shareholder entities if any, should not be less than 74% of the total paid up capital.
- 3.19 **SC/ST Entrepreneurs:** Entrepreneurs belonging to Schedule Caste/Schedule Tribe communities.
- 3.20 **Entity:** Any organization formed to conduct business.

- 3.21 **Fixed Assets:** Fixed assets include cost of construction of building, civil works, plant, machinery and equipment as per the project cost.
- 3.22 **ICT (Information and Communication Technologies):** Information and Communication Technologies are defined as all devices, tools, content, resources, forums and services, hardware devices connected to computers, software applications, interactive digital content, internet and other satellite communication devices, radio and television services, web based content repositories, interactive forums, learning management systems and management information systems.

4. *Nodal Department:—*

- 4.1 The Directorate of Industries, Trade and Commerce (DITC), responsible for promoting and developing industries in Goa has been designated as the nodal department for implementing the 'Goa State Logistics & Warehousing Incentives Scheme, 2025'.
- 4.2 The Directorate of Industries, Trade and Commerce (DITC) will call for and organize the Incentive Review Committee meetings, drawing up the minutes of the meetings and communicating these to the members with the approval of the Chairperson.
- 4.3 The Directorate of Industries, Trade and Commerce (DITC) will disburse funds to the entities sanctioned observing the chronological order of sanctions approved by Incentive Review Committee.
- 4.4 The Directorate of Industries, Trade and Commerce (DITC) will arrange maintenance of records of incentives/disbursements and furnish details as and when called for by the Secretary, Industries and producing to the audit.
- 4.5 The Directorate of Industries, Trade and Commerce (DITC) will monitor effective implementation of the scheme and ensure the sanctioning of incentives is completed within 90 days from the date of the application.

5. *Eligibility Criteria for Entities applying for Incentives:—*

- 5.1 These general clauses shall form part of each target scheme unless specifically indicated in individual target schemes, all conditions defined in this 'Goa State Logistics & Warehousing Incentives Scheme, 2025' shall apply.
- 5.2 This Scheme will be only applicable for non-mega industries.
- 5.3 The entity should own a business unit in Goa and provide Logistics and Warehousing services in Goa.
- 5.4 Support under the scheme shall be provided only to the entities who are Logistics and Warehousing services providers. The categories of business activities are listed in Annexure-XI which is exhaustive and the Government of Goa shall reserve the right to include any new category of business activity eligible for this scheme or disapprove any of the activities and the same shall be notified.
- 5.5 All the entities should have Permanent Account Number (PAN) and should regularly file the Income Tax Returns in the name of the legal entity i.e. proprietor in the case of sole proprietorship, firm in case of partnership and in the name of the company in case of Private Limited companies etc..
- 5.6 Entities owned by SC/ST/Women Entrepreneurs must explicitly state their category when applying for incentives under various schemes on the Goa Online Portal. They must also submit the required documentation as specified.

- 5.7 The benefits under this scheme are subject to first come first serve basis subject to availability of funds in a particular fiscal year.
- 5.8 All new and existing entities shall be eligible for incentives under this scheme provided they should be in continuous operations for a minimum period of six months post the date of notification of Logistics and Warehousing Policy 2023.
- 5.9 For claiming any of the reimbursement declared through the scheme, the Entity must have incurred the expenses post the date of launch of the Logistics and Warehousing Policy 2023.
- 5.10 For evaluating units under this scheme, the date of the first sale bill shall be considered as the date of commencement of commercial operations.
- 5.11 This Scheme is not applicable to entities which have claimed similar benefit under any other scheme/program of State or Central Government.
- 5.12 Minimum 40% local employment shall be provided by the entity (For the purpose of this condition, employees who are employed continuously during the claim year and are on the payroll of the unit for that year shall be considered).
- 5.13 The quantum of benefit shall be defined by the proportion of Goan employees as follows:

Quantum of Goan Employment on payrolls	Quantum of benefits under this scheme
60% or above	100%
More than 40% but less than 60%	80%
Less than 40%	Ineligible

6. *Subsidy towards investment of Fixed Capital:—*

Table 6.1

SL No.	Categories of Projects	Capital Subsidy Rate	Capped Amount	Minimum land area of the Project
1	1. Logistics Park (Multi-modal/Integrated) 2. ICD 3. CFS 4. AFS 5. Warehouses 6. Cold Chain Unit 7. Testing Facilities 8. Truck Terminals	10% of fixed capital invested in Fixed Assets	Rs. 25 Lakhs per unit per year	1. Logistics Park/ICD/CFS– 1 Acre 2. AFS – 1000 sq. mtrs.. 3. Warehouses/Truck Terminals– 1,000 sq. mtrs.. 4. Cold Storage/Testing Facilities– 200 sq. mtrs..
2	All projects in SL No 1, constructed in Backward Talukas OR owned by Women Entrepreneurs/ Entrepreneurs belonging to SC/ST Communities.	15% of fixed capital invested in Fixed Assets	Rs. 50 Lakhs per unit per year	1. Logistics Park/ICD/CFS – 1 Acre 2. AFS – 1000 sq. mtrs.. 3. Warehouses/Truck Terminals– 500 sq. mtrs.. 4. Cold Storage/Testing Facilities– 100 sq. mtrs..

- 6.1 All eligible Entities shall submit their claims in the prescribed application form (ANNEXURE-II) given for investment subsidy for investments made post the date of notification of Logistics and Warehousing Policy 2023, through Goa Online Portal. The quantum of Investment subsidy for different categories and sectors is tabulated in Table 6.1.
- 6.2 The categories of projects listed in table 6.1 is exhaustive and the Government of Goa shall reserve the right to include any new category of Project eligible for this scheme.

- 6.3 Investment Subsidy shall be applicable to all eligible Expansion/Diversification Entities, subject to fulfillment of all other conditions stipulated.
- 6.4 In case of building purchased from existing Industry/Entity which has availed incentives, the building cost will not be considered as part of Fixed Capital Investment for computing Investment Subsidy.
- 6.5 The subsidy shall be sanctioned to aided Entities within the project cost approved by the Financial Institution and empanelled Chartered Accountant.
- 6.6 Computation of fixed capital investment:
 - 6.6.1 The value of building constructions will be limited to the project cost approved by the Civil Engineer.
 - 6.6.2 Values of leased building will not be considered.
 - 6.6.3 Cost of buildings will be computed as per the TCP approved rates of construction/year of construction or the actual cost, whichever is lower.
 - 6.6.4 However specialized structural buildings cost will be computed based on the certification of Chartered Civil Engineer/Structural Engineer with due justification as per designs.
 - 6.6.5 The items of civil works which are permitted for computation towards eligible cost are:
 - 6.6.5.1 Building Structure.
 - 6.6.5.2 Warehouse Shed.
 - 6.6.5.3 Cooling Chambers.
 - 6.6.5.4 Railway lines (if incurred by the Entity).
 - 6.6.5.5 Office room and Lab room.
 - 6.6.5.6 Workers' Rest Room.
 - 6.6.5.7 Generator room.
 - 6.6.5.8 Overhead Tank, bore-wells and pump house and sump.
 - 6.6.5.9 Fencing and Gate.
 - 6.6.5.10 Architect fee and supervision charges.
 - 6.6.5.11 Compound wall.
 - 6.6.5.12 Canteen.
 - 6.6.5.13 Cycle/Vehicle Stand.
 - 6.6.5.14 Security Shed.
 - 6.6.5.15 Toilet room and sanitary fittings.
- 6.7 Eligibility for Plant, Machinery and Equipment:
 - 6.7.1 Value of plant, machinery and equipment installed like Forklift, Lifting Machines, Mobile Cranes, Cold Storage, Conveyor Belts, Hand Trucks, automated guided vehicles, cargo carrying equipment, silos, hoppers, elevators, Dock access ramps, lab equipment, etc., necessary for conducting operation of approved line of activities as in Annexure – XI will be considered.
 - 6.7.2 The cost of Information and Communication Technology (ICT) equipment required to operate a machinery will be considered.

6.7.3 The cost of Information and Communication Technology (ICT) equipment for office use, all types of furniture and ERP software in office will not be considered.

6.7.4 Entity setup with second-hand machinery would not be eligible for any incentives/concessions.

6.7.5 The value of plant, machinery and equipment procured will be considered, provided such machinery has not enjoyed any incentives under any of the earlier incentive schemes.

6.8 Items not computable towards fixed Capital Investment:

6.8.1 Cost of Land.

6.8.2 Diesel Generator.

6.8.3 Transformer cost.

6.8.4 Value of the Motor Vehicles.

6.8.5 Investment made outside the approved project cost by the Chartered Civil Engineer/Structural Engineer and items not covered by the project.

7. *Subsidy towards annual interest rate payable on loans:*

SI No.	Categories of Projects	Interest Subsidy Rate	Period for Interest Subsidy	Minimum land area of the Project
1	1. Logistics Park (Multi-modal/Integrated) 2. ICD 3. CFS 4. AFS 5. Warehouses 6. Cold Chain Unit 7. Testing Facilities 8. Truck Terminals	50% of the annual interest amount payable by the company on loans taken for the construction of projects.	03 consecutive years from the date of loan taken.	1. Logistics Park/ICD/CFS– 1 Acre 2. AFS – 1000 sq. mtrs. 3. Warehouses/Truck Terminals– 1,000 sq. mtrs. 4. Cold Storage/Testing Facilities– 200 sq. mtrs.
2	All projects in SI No. 1, constructed in Backward Talukas OR owned by Women Entrepreneurs/ Entrepreneurs belonging to SC/ST Communities.	50% of the annual interest amount payable by the company on loans taken for the construction of projects.	05 consecutive years from the date of loan taken.	1. Logistics Park/ICD/CFS – 1 Acre 2. AFS – 1000 sq. mtrs. 3. Warehouses/Truck Terminals – 500 sq. mtrs. 4. Cold Storage/Testing Facilities – 100 sq. mtrs.

Table 7.1

7.1 All eligible Entities shall submit their claims in the prescribed application form (ANNEXURE III) given for interest subsidy for loan availed post the date of notification of Logistics and Warehousing Policy 2023, through Online Incentive Portal. The quantum of interest subsidy for different categories and sectors is tabulated as above.

7.2 Under the provisions of this scheme, the entitlement per project shall not exceed an annual sum of INR 25 Lakhs.

7.3 The categories of projects listed in table 7.1 is exhaustive and the Government of Goa shall reserve the right to include any new category of project eligible for this scheme.

7.4 This Scheme is applicable to the Entities which have availed loan as term loan and/or working capital loan for conducting business of the unit claiming the benefit, from any nationalized bank,

scheduled private bank, Co-operative Bank, Economic Development Corporation Limited (EDC Ltd.) or any Non-Banking Financial Institutions recognized by the Reserve Bank of India and is restricted to interest paid to these organizations only.

- 7.5 However, the loans of EDC Ltd., if covered under the Modified Interest Rebate Scheme 2012, interest paid under Chief Minister Rojgar Yojana (CMRY) Scheme or and other employment generation scheme of Government of India/Government of Goa, or any such scheme as well as charges/overdue shall not be eligible for the purpose of this scheme.
 - 7.6 For the purpose of determining the subsidy, the relevant loan quantum shall be the aggregate amount borrowed for the construction of the project, including the cost of land acquisition and all construction-related expenses.
 - 7.7 Eligibility for renewal in subsequent years is contingent upon the stipulations outlined in Table 7.1, which delineates the maximum duration permissible for various project classifications.
 - 7.8 The subsidy calculation will take into account the interest amount paid up to the end of the previous fiscal year, for the claim submitted for the year or part of the year as per the timeline mentioned in the table 7.1.
 - 7.9 The Interest Subsidy shall be computed based on the actual interest amount incurred, as determined by the prevailing interest rate applicable to the concerned financial transaction.
 - 7.10 This reimbursement to the Entity shall not include penal interest, liquidated damages etc. paid to the financial institutions/banks.
 - 7.11 If an Entity fails to file the annual claim after the first year, it may still submit the delayed claim in the following year, provided it falls within the overall subsidy eligibility period specified in Table 7.1.
 - 7.12 In case the Entity fails to include any portion of interest that cannot be claimed due to non-payment before filing of application, the unit shall be eligible to claim such interest subject to payment of the same in the subsequent year. In case of default in payment of term loan (i.e., not paid as per schedule of repayment) reimbursement of interest shall be reduced to the extent of default. Only the limit of original loan granted and not rescheduled loan shall be considered for interest reimbursement.
 - 7.13 In case of more than one unit with a consolidated balance sheet, a certificate from CA giving interest details unit-wise shall be submitted by the applicant and claim for only eligible unit shall be made accordingly.
 - 7.14 In case an Entity procure loans from multiple financial institutions, the aggregate sum of interest paid across these loans shall qualify for subsidy consideration. However, the claim for such subsidy must adhere to the upper limit specified by this scheme, ensuring that the total claimed does not surpass the prescribed maximum allowable amount.
8. *Subsidy towards upgradation in Transportation through tracking devices:—*
- 8.1 Eligibility for reimbursement under this scheme is confined to a one-time allowance, covering 50% of the expenditure incurred for the installation of tracking devices on goods carriers.
 - 8.2 The reimbursement shall be limited to INR 5000/- per tracking device, per truck or carrier.
 - 8.3 The benefits under this scheme are subject to first come first serve basis up where the Government shall aim to benefit a maximum of 1000 trucks/carriers in a fiscal year.
 - 8.4 Each entity is entitled to benefit from this scheme once per year.

- 8.5 Eligible entities are required to lodge their subsidy claims for transportation upgradation via tracking devices, as per the stipulated format provided in the ANNEXURE IV application form. These claims pertain to expenses incurred after the official announcement of the Logistics and Warehousing Policy 2023 and must be submitted through the Goa Online Portal.
- 8.6 Reimbursement is strictly limited to the costs associated with the purchase and installation of the tracking device. Expenses related to subscription services or software are excluded from this benefit.
- 8.7 Support pursuant to this scheme is available solely to Entities or transport operators that possess a fleet and provide cargo transportation services within Goa, whether by land or water.
- 8.8 To qualify for benefits, transport operators and their commercial vehicles must be registered in one of the Regional Transport Office (RTO) in Goa and maintain valid registration credentials.
- 8.9 Applications for reimbursement should only be submitted subsequent to the acquisition of the fleet intended for tracking device installation.
- 8.10 Applications meeting eligibility criteria will be automatically considered upon the entrepreneur's receipt of pre-operations approvals and the commencement of commercial activities.
- 8.11 The incentive is applicable to both new and existing fleets, provided that the tracking device purchases were made subsequent to the introduction of the 'Logistics and Warehousing Policy, 2023'.

9. *Subsidy towards upgradation in Logistics Management Software:—*

- 9.1 Eligible Entities are required to lodge their subsidy claims for Logistics Management Software upgradation, as per the stipulated format provided in the ANNEXURE-V application form. These claims pertain to expenses incurred after the official announcement of the Logistics and Warehousing Policy 2023 and must be submitted through the Goa Online Portal.
- 9.2 This scheme offers a one-time reimbursement for 50% of the expenditure incurred on the purchase and installation of logistics management software, with the reimbursement capped at INR 2,00,000/- per installation for each entity.
- 9.3 Each entity is entitled to benefit from this scheme once per year.
- 9.4 The installed software must directly contribute to the efficiency of logistics, transportation, shipping, freight forwarding or warehousing operations to qualify for the incentive.
- 9.5 The scope of Logistics Management Software eligible for subsidy under this scheme encompasses, but is not limited to, the following systems:
 - 9.5.1 Transportation Management System (TMS),
 - 9.5.2 Warehouse Management System (WMS),
 - 9.5.3 Fleet Management System,
 - 9.5.4 Hub Management System,
 - 9.5.5 Route optimization software,
 - 9.5.6 Reverse logistics software,
 - 9.5.7 Rating and Billing system for logistics and warehousing units.
- 9.6 The subsidy provided herein does not extend to the costs associated with software for tracking devices installed in goods carriers.

- 9.7 The incentive is confined to the initial outlay for the software and its installation. Recurring expenses such as monthly or annual subscription or maintenance fees are not covered by this subsidy.

10. *Subsidy towards upgradation in Quality:*

- 10.1 Eligible Entities are required to lodge their subsidy claims for Quality upgradation, as per the stipulated format provided in the ANNEXURE-VI application form. These claims pertain to expenses incurred after the official announcement of the Logistics and Warehousing Policy 2023 and must be submitted through the Goa Online Portal.
- 10.2 Entities are entitled to a one-time reimbursement equating to 50% of the expenses incurred for the establishment of a Quality Management System, with the provision capped at INR 5 Lakh per Entity.
- 10.3 The expenditure incurred for availing Quality Certifications (excluding cost on travel, food, lodging, if any) shall be deemed as costs associated with the implementation of a Quality Management System.
- 10.4 Quality Certifications acquired from recognized National and International bodies, encompassing both Governmental and Private organizations, are eligible for the incentive.
- 10.5 All applications to be made post acquiring of the Quality Certifications and the incentive amount shall be disbursed subsequent to the acquisition of the relevant certification.
- 10.6 The Quality Certifications must reflect that the Entity's operational processes or services adhere to specified quality benchmarks. These certifications should also signify the Entity's dedication to quality assurance and ongoing enhancement.

11. *Subsidy towards Skill Development:—*

- 11.1 Eligible Entities are required to lodge their subsidy claims for Skill Development, as per the stipulated format provided in the ANNEXURE-VII application form. These claims pertain to expenses incurred after the official announcement of the Logistics and Warehousing Policy 2023 and must be submitted through the Goa Online Portal.
- 11.2 The benefits under this scheme are subjected to reimbursement of 50% of the cost involved in skill upgradation and training manpower, per entity, limited to INR 5000/- per person employed in the Entity.
- 11.3 The costs do not include expenses related to travel, accommodation, meals, honoraria and gifts.
- 11.4 The scope of this incentive is limited to a maximum of 1,000 individuals trained per year in the State, with applications accepted on a first-come, first-served basis.
- 11.5 Each entity is entitled to benefit from this scheme once per year.
- 11.6 Skill enhancement must involve assessment and certification by Government-approved (National or State level) institutes or institutes with international recognition and global accreditation.
- 11.7 Training conducted by certified individual trainers is deemed acceptable.
- 11.8 Eligible training costs includes on-job training and off-job training given by certified trainers or institutes.
- 11.9 The skill enhancement and training must aim specifically at improving the abilities of personnel engaged solely in logistics and warehousing tasks.
- 11.10 Reimbursement is confined to expenses incurred for operational training pertinent to the logistics and warehousing sector.

- 11.11 Operational training includes activities integral to the primary functions of logistics and warehousing, such as:
- 11.11.1 Techniques for the safe and efficient handling of various cargo types.
 - 11.11.2 Training for use of Warehouse Management Systems (WMS), adherence to safety protocols and efficient warehouse layout planning.
 - 11.11.3 Training on customs regulations, documentation and adherence to compliance requirements.
 - 11.11.4 Certification courses for the operation of warehouse equipment, including forklifts, pallet jacks and other related machinery.
 - 11.11.5 Preparation and management of freight documentation such as bills of lading, invoices and packing lists.
 - 11.11.6 Utilization of industry-specific software for the tracking, management and optimization of shipments.
 - 11.11.7 Programs concentrating on occupational health and safety standards pertinent to warehouse environments.
 - 11.11.8 Skill development in client interaction, negotiation and resolution of issues.
- 11.12 Training costs related to general management, administrative skill enhancement, or technical training not directly related to the operational aspects of logistics and warehousing are not eligible for reimbursement.
- 11.13 The Incentive Review Committee (IRC) will assess the incurred training costs and sanction those that qualify under this scheme. The IRC's decision is conclusive and obligatory.

12. Subsidy on Stamp duty and Registration Charges:

- 12.1 All eligible Entities shall submit their claims in the prescribed application form (ANNEXURE-VIII) given for reimbursement of stamp duty and registration charges, on purchase of land meant for use of logistics and warehousing, Stamp duty for lease of Land/Shed/Building paid for a year.
- 12.2 Under the provisions of this scheme, prospective developers engaged in the establishment of Logistics and Warehousing projects, as delineated in Table 6.1, are entitled to seek reimbursement for Stamp Duty and Registration Charges that have been duly paid to the State Registrar. The eligibility for such reimbursement and the corresponding amounts is contingent upon the categories outlined in Table 12.1. Applications for reimbursement must adhere to the specified criteria and procedures.
- 12.3 Stamp duty will be reimbursed only one time on the land/building/shed, paid under Stamp Duty Act in respect of bonds or mortgage deeds executed in favour of EDC and scheduled commercial banks and lease deed documents in respect of allotment of plots and sheds by GIDC. Subsequent transactions will not be eligible for stamp duty reimbursement even in case of land purchases in open auction conducted by financial institution.
- 12.4 Reimbursement on Stamp duty and Registration Charges will be applicable to all eligible New Entities and expansion/Diversification projects, whether paid for Private land or Government land.
- 12.5 Entities should only apply for subsidy under this scheme after the completion of construction of the project and commencement of commercial operations.

Sr. No.	Categories	Rate and capping of Incentive amount	Scope
1	Stamp Duty	100% subject to maximum of INR 10 Lakhs	One time reimbursement
2	Registration Charges	100% subject to maximum of INR 10 Lakhs	One time reimbursement

Table 12.1

13. Subsidy on Electricity Duty:—

- 13.1 Eligible applicants operating Cold Chain Units will be accorded a reimbursement equivalent to 100% of the electricity duty paid on High Tension (HT) electricity connections procured from the State's power distribution department. This reimbursement is subject to a ceiling of INR 5 Lakhs per unit per year.
- 13.2 Entities seeking reimbursement for electricity duty must submit their claims in accordance with the prescribed format delineated in the ANNEXURE-IX application form. All submissions are to be made through the designated Goa Online Portal.
- 13.3 The reimbursement pertains exclusively to the electricity duty component paid within the total electricity bill for the stipulated billing period and does not extend to other charges imposed by the State's power distribution department.
- 13.4 Electricity duty paid for residential and colony power consumption, as well as open access power, shall not be considered for reimbursement under this policy.
- 13.5 Reimbursement is restricted to the total electricity duty paid over the course of the most recent 12 consecutive months.
- 13.6 Each entity is entitled to benefit from this scheme once per year.
- 13.7 For the electricity duty to be eligible for reimbursement, the billing period must fall after the notification date of the Logistics and Warehousing Policy 2023.
- 13.8 The provision for electricity duty reimbursement is extended to all qualifying new Cold Chain units that involve expansion or diversification, contingent upon compliance with all other conditions specified in this policy.

14. Incentive Review Committee:—

- 14.1 The scrutiny of applications & recommendations of the benefits under the target schemes will be done by the Incentive Review Committee.
- 14.2 The decisions of the Incentive Review Committee shall be final in scrutinizing, deciding the eligible investment, sanctioning the incentives in implementation of the Government notifications.
- 14.3 The Incentive Review Committee will meet as often as required, but not less than twice in a month.
- 14.4 The committee will consist of the following members:—
 - 14.4.1 Secretary (Industries), as the Chairman of the Committee.
 - 14.4.2 Director, Directorate of Industries, Trade and Commerce (DITC), as the Member-Convener.
 - 14.4.3 Chief Executive Officer, Goa Investment Promotion and Facilitation Board (Goa-IPB), as a Member Secretary.
 - 14.4.4 Managing Director, Goa Industrial Development Corporation (GIDC), as a Member.
 - 14.4.5 Under Secretary (Finance-Expenditure) or his representative, as a Member.
 - 14.4.6 One person to be nominated by the Government upon recommendation by Goa Chamber of Commerce and Industry (GCCI), as a Member.
 - 14.4.7 One person to be nominated by the Government upon recommendation by Goa State Industries Association (GSIA), as a Member.

- 14.4.8 One person to be nominated by the Government upon recommendation by Confederation of Indian Industry (CII) Goa, as a Member.
- 14.4.9 One person to be nominated by the Government upon recommendation by Associated Chambers of Commerce and Industry of India (ASSOCHAM) as a Member.
- 14.4.10 One nominee of the Government with experience in accounts or a Chartered Accountant/Company Secretary, as a member.
- 14.5 Apart from the members mentioned above in the Incentive Review Committee under this scheme; more members may be appointed as per requirement under target schemes.
- 14.6 The quorum for the Incentive Review Committee meeting shall be minimum four members where attendance of members at Sr. No. 14.4.1 and Sr. No. 14.4.2 shall be compulsory.

15. *Procedure for Claiming Incentives:—*

15.1 Application Submission:

- 15.1.1 The entity who wishes to avail incentives must be registered on the Goa Online portal (www.goaonline.gov.in) and availed business approvals through the portal.
- 15.1.2 The entity applying for incentives should login to the Goa Online portal and select 'Incentives on Logistics and Warehousing Sector' and then will have to file separate claims for each of the incentives through the portal.
- 15.1.3 All entities must fill Common Application Form (ANNEXURE-I) and add details and file other corresponding forms and certificates as applicable.

15.2 Processing of application and Sanction of Funds:

Sr. No.	Steps
(i)	On receipt of the first application of claiming incentives from the Entities concerned for sanction of incentives under the scheme, DITC should raise the query to the applicant for any shortfall in the application form and the documents submitted.
(ii)	Upon successful verification of the applications and the documents submitted, DITC should designate official to inspect the Entity and verify all the records/documents as per the verification-cum-recommendation of the operational guidelines with checklist as Annexed (<i>Annexure X</i>).
(iii)	The inspecting officers are solely and severally responsible for the inspection and they should upload the inspection reports in the portal within 48 hours. Inspection report will be made available to the entrepreneur through his login.
(iv)	After receipt of Inspection Report, the application is marked to CEO, Goa Investment Promotion & Facilitation Board for due diligence.
(v)	After receipt of recommendation from CEO (Goa-IPB), DITC will prepare the appraisal note for each case for placing before Incentive Review Committee.
(vi)	DITC will call for the Incentive Review Committee meeting and deliberate on the incentive application. The Incentive Review Committee shall scrutinize and sanction the claims.
(vii)	After receipt of Incentive Review Committee recommendations, DITC will prepare the approval note for placing before Accounts Department for disbursing incentives. All sanctioned claims will be organized chronologically and disbursed to the respective entities following due procedure.
(viii)	The processing of application and the disbursement of the incentive amount will be completed within a maximum period of 90 days from the date of application received till the amount is disbursed.

15.3 Inspection:

- 15.3.1 The concerned inspecting officers shall inspect the units once in 6 months after first inspection/from the date of previous inspection.
- 15.3.2 The concerned inspecting officers shall upload details of inspections on the online portal as per the inspection format. (ANNEXURE X).
- 15.3.3 The annual reports and annual performance reports shall be obtained from the entity during the inspection, the same shall be uploaded in the portal.
- 15.3.4 The claims received further shall be processed based on the earlier inspection/performance report filed earlier without inspecting the unit again physically.

16. Tailor Made Incentives for Mega Projects:—

Large-scale logistics infrastructure projects, including Multi-Modal Logistics Parks/Dry Ports and warehousing facilities, classified as 'Mega Projects', will be eligible for customized incentives tied to the project's investment size and job creation potential. Entities intending to establish Mega Projects in the Logistics and Warehousing sector and are desirous of seeking incentives must submit detailed project report along with projected financials and employment to the Goa Investment Promotion & Facilitation Board (Goa-IPB), clearly spelling out special incentives being sought with due justification before or during initial stages of implementation. On receipt of such proposals, Goa-IPB will examine the same with due diligence and forward it to the Incentive Review Committee following due procedure before placing it to the Government of Goa for taking the decision in the matter.

17. Budget Head:—

Expenditure related to this scheme shall be debited to the following Budget Head:

Demand No.19

- 2851 — Industries;
- 08 — Consumer Industries;
- 600 — Others;
- 05 — Implementation of State Logistic Policy;
- 28 — Professional Services;
- 31 — Grant-in aid;
- 33 — Subsidies.

18. Relaxation:—

The Government may relax any or all the conditions under this scheme.

19. Interpretation:—

If any question arises, regarding interpretation of any clause, word, expression of this scheme, the decision shall lie with the Government, which shall be final and binding on all concerned.

20. Removal of difficulties:—

All issues relating to the eligibility, definition, operationalization or issues on account of new situation arising due to certain circumstances, not envisaged at the time of formulation of this scheme would be resolved by the Government of Goa.

This has been issued with concurrence of the Finance (Expenditure) Department vide U.O. No. 1400102494 dated 11-07-2025.

By order and in the name of the Governor of Goa.

Amalia O. F. Pinto, Under Secretary (Industries).

ANNEXURE-I COMMON APPLICATION FORM FOR SANCTION OF INCENTIVES.

(Fields will be auto populated wherever applicable)

1. Personal Details.

1.1.	Promoter's/Managing Director's Name	Mr./ Ms. / Mrs.	
1.2.	Father's/Husband's Name	C/O/ W/O S/O D/O	

2. Entity/Unit Details.

i.	Name of Entity	
ii.	Type of Business	
iii.	Plot/Survey No.	
iv.	Street/Village Name	
v.	Industrial Estate (if applicable)	
vi.	City/Town	
vii.	District	
viii.	Taluka	
ix.	Pin Code	
x.	Email ID	
xi.	Telephone Number (Including STD and ISD Code)	
xii.	PAN	
xiii.	GST Number	
xiv.	Sector of Entity	
xv.	Type of Entity	
xvi.	Status of Entity (New/Expansion)	
xvii.	Total Investment (Building, Plant, Machinery, Equipment) (in INR Lakhs)	
xviii.	Type of Registration	
xix.	Registration Number	
xx.	Date of Registration (DD/MM/YYYY)	
xxi.	Major Line of Activity	
xxii.	Date of commencement of commercial operations (DD/MM/YYYY)	
xxiii.	Type of Land	
xxiv.	Date of Lease/Sale Agreement/Sale Deed	
xxv.	Lease applicable till (DD/MM/YYYY)	

Documents to be uploaded—

- (i) Aadhaar of Proprietor in case of Proprietorship, Managing Director in case of partnership firm, Company (LLP), co-operative society, Trust.

- (ii) Authority Letter/Power of Attorney for availing incentives (in case of Partnership and Companies only).
- (iii) PAN of the business
- (iv) Trade License
- (v) Shop & Establishment License/Factory License/Property Tax Number
- (vi) Electricity Bill in the name of the unit.
- (vii) GST Certificate
- (viii) Registration Certificate
- (ix) Land Lease/Sale Agreement/Sale Deed.
- (x) Annual Report of the Promoter Company/Companies.
- (xi) Board resolution/partnership deed.
- (xii) Certificate by CA for not applying for any reimbursement listed in 'The Goa State Logistics & Warehousing Incentives Scheme, 2025', under any other Government schemes.

3. Employment Information (Full time on payrolls only).

Employment Category	Male (No's)	Female (No's)	Goan (No's)	Total (No's)
Highly Skilled				
Skilled				
Semi-Skilled				
Unskilled				
Clerical				
Total				

Documents to be uploaded—

- (i) A copy of payroll of the unit highlighting the number of total employees and monthly salaries paid to them in that year.
- (ii) Copy of EPF/ESI Registration.
- (iii) A certificate from CA giving details of salary paid to the employees unit-wise (in case of more than one unit of any kind of the same entity) shall be submitted by the applicant.

4. GST Return details for the first month of operations.

4.1	Date of First Sales Bill (DD/MM/YYYY)	
4.2	Date of Return Filing (DD/MM/YYYY)	
4.3	GST Paid (in INR)	
4.4	Payment Receipt Number	

Documents to be uploaded—

- (i) Consent to operate from Goa State Pollution Control Board.
- (ii) First Sale Bill & First Transaction Copy.

- (iii) Sale Bill & Transaction Copy of the sixth month from the date of commencement of commercial operations.

5. Service Area (Line of Activity): Checkbox.

i.	Logistics Parks (Multi-modal/Integrated)
ii.	Inland Container Depots
iii.	Container Freight Stations
iv.	Dry Ports
v.	Empty Containers Yard
vi.	Truck Terminals
vii.	Cargo Terminal Operators (Air/Land/Rail/Waterway)
viii.	Warehouse
ix.	Cold Storage Unit
x.	Testing Facilities
xi.	Transporting Stations/Transporting Hubs
xii.	Cargo Accumulation/Segregation Centres
xiii.	Air Freight Stations
xiv.	Courier and Express Operators
xv.	Logistics Service Provider (Customs broker, Air Cargo Agents, 3rd Party Logistics Service Provider (3PL), 4PL, NVOCC, Aggregators/Consolidators)
xvi.	Transport Service Providers (including Road Hauler, Rail Operator, Shipping Line, Airline, Inland Waterways)
xvii.	Freight Forwarders
xviii.	Moving company
xix.	Others, Please Specify

6. Details of Line of Activity.

Sr. No.	Primary activity	Cargo type (primarily dealt)	Annual Capacity of the unit	Volume of cargo handled (in units) for the year	Value of cargo handled for the year (in Lakhs)

7. Bank Details (for incentives disbursement).

Type of Account	Bank Name	Branch	IFSC Code	Account No.	Re-enter Account No.	Upload Cancelled cheque leaf

Note: Applicant can enter multiple bank accounts such as term loan account, working capital loan account etc.

Declaration

- ☐ I/We hereby confirm that all requisite clearances/approvals/NOCs for running the entity have been obtained and that failure to comply with the requisite clearances/approvals/NOCs may make us liable for legal action as specified under the respective Acts/Codes and Rules including withdrawal of incentives.
- ☐ I/We hereby confirm that the contents mentioned above are true to the best of my/our knowledge.
- ☐ I/We/am/are jointly and severally responsible for any information found incorrect subsequently and liable for prosecution under the provisions of applicable Acts/Codes and Rules.
- ☐ I/We undertake to refund 10 times the concessions claimed if found were obtained by misrepresentation off acts or in case of misuse.
- ☐ I/We hereby confirm that I have not claimed any subsidy from any other scheme/program of Government of Goa for the same purpose.
- ☐ I/We hereby confirm that I shall allow and/or grant free access to any official authorized by the Directorate of Industries, Trade and Commerce for conducting inspection/supervision of the unit or the registers or holding discussions with the employed employees for ensuring proper utilization of the financial incentives/subsidies granted by the State Government.
- ☐ I/We hereby confirm that time to time or as and when required I shall submit to the Directorate of Industries, Trade and Commerce all the necessary reports, information and documents specified under the scheme or as required or directed by the DITC.
- ☐ I/We hereby confirm and agree that at any point of time or in an event after the incentive is disbursed, if it is found that the information and documents submitted by are incorrect or that I have obtained the financial incentive by misrepresenting facts, or by submitting furnishing false information, or if it is noticed at any time that the whole amount of financial incentive or a part thereof has been wrongly paid or paid in excess, the Government of Goa/Director of Industries, Trade and Commerce shall revoke the subsidy and I shall pay back to the Government, the financial incentives received by me or the same shall be recoverable as arrears of land revenue under the provisions of the Land revenue Code, 1968 and/or the Goa, Daman, Diu Public (Recovery & Dues) Act, 1986.

Incentives applied for: Tick Box.

- ☐ Subsidy towards investment of Fixed Capital
- ☐ Subsidy towards annual interest rate payable on loans
- ☐ Subsidy towards upgradation in Transportation through tracking devices
- ☐ Subsidy towards upgradation in Logistics Management Software
- ☐ Subsidy towards upgradation in Quality
- ☐ Subsidy towards Skill Development
- ☐ Subsidy on Stamp duty and Registration Charges
- ☐ Subsidy on Electricity Duty for Cold Chain Unit

ANNEXURE-II APPLICATION FORM FOR SUBSIDY TOWARDS INVESTMENT OF FIXED CAPITAL.

(Fields will be auto populated wherever applicable)

1. Entrepreneur Type:

- ☐ Belonging to SC/ST Community
- ☐ Women Entrepreneur
- ☐ Not falling in the above category

Documents:

- (i) CA Certified details of shareholding pattern for Paid-Up Capital (For Women Entrepreneurs only)
- (ii) Caste Certificate in case of SC/ST Entrepreneurs

2. Does the Project falls in Backward Talukas? ☐ **Yes** ☐ **No****3. Fixed Capital Investment details:**

Sr. No.	Type of Assets	Purpose	Investment Amount (in Lakhs)
1	Buildings		
2	Plant/Machinery		
3	Equipment		
4	Total		

- (i) **Financing of Assets:** Bank and NBFC or Self-financed?
- (ii) **Financing of Entity:** Bank and NBFC or Self-financed?

Documents to be uploaded–

- (i) Detailed Project Report, self-attested
- (ii) Statement of Accounts (for purchase of assets)
- (iii) Power Release certificate
- (iv) Implementation schedule indicating
- date of acquiring land
 - date of start of construction of infrastructure
 - date of completion of infrastructure
 - date for placing order for plant, machinery and equipment. (list for every item)
 - date of installation/acquisition of plant, machinery and equipment. (list for every item)
 - date of commencement of commercial operation.

4. Details of Financial Institution and Loan amounts (Only for Banks & NBFCs).

Term loan sanction	
--------------------	--

Name of Financial Institution	
Branch & Address of Financial Institution	
Date of Filling of Application (DD/MM/YYYY)	
Sanction Reference Number	
Date of Sanction (DD/MM/YYYY)	
Amount Sanctioned	

Documents to be uploaded—

- (i) Term Loan Sanction Letter from bank/financial institution.
- (ii) Appraisal report from Bank/Financial Institution along with sanctioned DPR from the Bank.

5. Project Cost, Loan Sanctions and Release, Assets Acquired (in Lakhs).

Nature of Asset	Buildings/Structure	Machinery	Equipment
Approved Project Cost			
Quantum of Loan Sanctioned			
Entity Share			
Loan Received			
Assets Acquired to the extent of Loan Released			
Assets which form part of approved Project Cost, but loan was not drawn			
Total acquired			

6. Details of Purchases (Building and Structure).

Sr. No.	Item	Actual Cost as per Civil Engineer Certificate
1	Items to be chosen from approved items of civil works (drop down list and added)	
2	Items not listed above	

Documents to be uploaded—

- (i) Bills and invoices
- (ii) Item wise and cost wise details of Civil Works envisaged duly certified by Chartered Engineer (Civil).
- (iii) Approved Area Certificate by Town & Country Planning Department.

7. Details of Purchases (Machinery and Equipment).

Sr. No	Name of the machine/Equipment with specifications	Name of Supplier	Date of purchase	Bill Date	Amount of the bill including freight, Insurance, taxes, etc. (in lakhs)

Upload option shall be provided for lot of equipment in excel as per the table format.

Documents to be uploaded—

- (i) Bills and invoices
- (ii) Item wise and cost wise details of Plant, Machinery & Equipment envisaged duly certified by Chartered Engineer (Mechanical).
- (iii) Quotations from the suppliers of Plant, Machinery & Equipment etc. required for the project.

8. Total Eligible Value of Fixed Assets (in INR): (Auto populated).

Sr. No.	Parameter	Value
1	Eligible cost of Building/Structure for investment subsidy	
2	Eligible cost of Plant/Machinery for investment subsidy	
3	Eligible cost of equipment for investment subsidy	
4	Total eligible capital investment	
5	Eligible investment subsidy in %	
6	Eligible investment subsidy in % as per the employment criteria	
7	Total eligible investment subsidy (Value)	

ANNEXURE-III APPLICATION FORM FOR SUBSIDY TOWARDS ANNUAL INTEREST RATE PAYABLE ON LOANS

1. Entrepreneur Type:

- ☐ Belonging to SC/ST Community
- ☐ Women Entrepreneur
- ☐ Not falling in the above category

Documents:

- (i) CA Certified details of shareholding pattern for Paid-Up Capital (For Women Entrepreneurs Only)
- (ii) Caste Certificate in case of SC/ST Entrepreneurs

2. Does the Project falls in Backward Talukas? ☐ Yes ☐ No

3. Enter Financial Institute Details.

Bank Name	
IFSC Code	
Bank Address	(auto populated based on IFSC Code)

Bank Proof	(Passbook/Cancelled Cheque Leaf)
Account Number	
Loan Sanctioned Amount	
Date of Sanction	

(Can Add multiple banks)

4. Details of Project Undertaken.

Name of Project	
List of structures in the project	
List of Civil Works	
Approved cost of construction (including all civil works)	

Document—

- (i) Detailed Project Report, self-attested
- (ii) Approved Project Cost duly certified by Chartered Engineer (Civil).
- (iii) Item wise and cost wise details of Civil Works envisaged duly certified by Chartered Engineer (Civil).
- (iv) Approved Area Certificate by Town & Country Planning Department.
- (v) Implementation schedule indicating
 - a) date of acquiring land
 - b) date of start of construction of infrastructure
 - c) date of completion of infrastructure
 - d) date of commencement of commercial Operation.

5. Details of Financial Institutions.

Sr. No.	Bank Name	Bank Address	Account No.	Loan Sanctioned (in INR)	Date of Sanction

(Auto population of data wherever it is applicable)

Upon clicking each bank:

Sr. No.	Date of disbursement of term loan	Loan Amount disbursed (in INR)	Remarks

6. Is moratorium period applicable: Yes/No

7. Rate of Interest:

8. Repayment Instalment type: Monthly/Quarterly/Semi-Annual/Annual

9. Total No. of Instalments:

10. Projected Instalment Amount:**11. Has the Entity availed any subsidy from GOI: Yes/No****12. Total Eligible Value of Subsidy on interest on loan (in INR): (Auto populated)**

Sr. No.	
Date	
Outstanding Term Loan due after repayment of instalment	
Instalment No	
Interest Payable as per projected instalment (in INR) (diminishing the principal amount)	
Interest paid by the unit to the financial institution during the period	
Eligible Interest Amount	
Eligible Rate of interest per annum	
Eligible amount applicable for subsidy	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

Documents to be uploaded (standard certificates issued by bank on its official letterhead).

- (i) Interest Paid Certificate
- (ii) Loan Disbursement Certificate
- (iii) Bank Certificate on Status of Loan
- (iv) Passbook/Cancelled Cheque Leaf
- (v) Term loan Sanction letter

ANNEXURE-IV APPLICATION FORM FOR SUBSIDY TOWARDS UPGRADATION IN TRANSPORTATION THROUGH TRACKING DEVICES.

1. Application made for: Road Carrier or Water Carrier?

2. Details of the Carrier.

Type of Carrier	
Brand Name	
Model Number	
Capacity of the Carrier (in metric tons)	
Date of Registration (DD/MM/YYYY)	
Registration Number	
Commercial Tax paid	
Commercial Tax Receipt Number	
Chassis/Engine Number	

Permit Number	
Date of Purchase of the fleet (DD/MM/YYYY)	
Cost of purchase of the fleet (INR)	

(Entries for multiple types of carriers and multiple carriers can be inserted.)

3. Details of the Tracking Device.

Type of tracking device	
Make/Brand of Tracking Device	
Date of Purchase (DD/MM/YYYY)	
Date of Installation (DD/MM/YYYY)	
Cost of tracking device (INR)	
Installation charges paid (INR)	
Supplier/Agency Name	
Purchase Voucher Number	
End of Warranty/Guarantee period (DD/MM/YYYY)	
Offline Connectivity	Yes/No
Tracking Frequency	

Documents to be uploaded—

- (i) Invoices and Receipts of purchase and installation of tracking device to support the claim amount.
- (ii) Invoices and Receipts of purchase of carrier(s).
- (iii) Copy of RTO Registration.
- (iv) Copy of receipt on payment of commercial tax.
- (v) Copy of valid permit.
- (vi) Copies of 5 E-way bills from the last six months depicting transportation done to and from Goa.

4. Total Eligible Value of Subsidy on installation of tracking devices (in INR): (Auto populated)

Sr. No.	
Date	
Cost of tracking device (INR) (A)	
Installation charges paid (INR) (B)	
Total expense on tracking device (in INR) (adding A and B)	
Eligible Rate of incentive applicable	
Eligible amount applicable for subsidy	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-V APPLICATION FORM FOR SUBSIDY TOWARDS UPGRADATION IN LOGISTICS MANAGEMENT SOFTWARE.**1. Details of the Software.**

Business Requirement	
Type of Software	
Previous Version (if applicable)	
Upgraded Version	
Date of Upgradation (DD/MM/YYYY)	
Date of Purchase of the software (DD/MM/YYYY)	
Cost of purchase of the software (INR)	
Name of the agency installing the software	
GST Number of the agency	

(Entries for multiple types of software and multiple installation can be inserted.)

Documents to be uploaded—

- (i) Invoices and Receipts of purchase and installation of new version of logistics management software to support the claim amount.
- (ii) Invoices and Receipts of purchase and installation of old version of logistics management software (in case of upgradation).
- (iii) Scope of work of the agency installing the software.
- (iv) GST invoice copy of the agency.

2. Total Eligible Value of Subsidy on installation of logistics management software (in INR): (Auto populated)

Sr. No.	
Date	
Cost of software (INR) (A)	
Installation charges paid (INR) (B)	
Total expense on management software (in INR) (adding A and B)	
Eligible Rate of incentive applicable	
Eligible amount applicable for subsidy	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-VI APPLICATION FORM FOR SUBSIDY TOWARDS UPGRADATION IN QUALITY.**1. Details of the Quality Certifications obtained—**

Quality Certifications Type	
Category of services for which quality certifications is obtained	
Scope of certification	
Quality Certification Number	
Date of Application (DD/MM/YYYY)	
Date of Issue (DD/MM/YYYY)	
Validity of Certification (DD/MM/YYYY)	
Fee paid to certifying authority (INR)	
Name of certification body	
Address of certification body	
GST Number of the organization issuing the certificate	

(Entries for multiple certifications can be inserted.)

Documents to be uploaded—

- i. Invoices and Receipts of fees paid for certifications to support the claim amount.
- ii. Copy of the Quality Certificate for which reimbursement has been applied.
- iii. CA certificate of expenditure (in original) giving the details along with
 - a. Bills and vouchers and proof of payment.
 - b. Name, Logo & Number of the Accreditation Body/Board of the organization issuing the certification.

2. Total Eligible Value of Subsidy on upgradation in quality (in INR): (Auto populated)

Sr. No.	
Date	
Cost of certification (INR)	
Eligible Rate of incentive applicable	
Eligible amount applicable for subsidy	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-VII APPLICATION FORM FOR SUBSIDY TOWARDS SKILL DEVELOPMENT.

1. Details of the Skill Trainings—

Date of start of Commercial Operation	(Auto populated)
Name of the skill development Programme	
Category of operational activity to be upgraded	

Selection of where the training has been conducted:	i. In House ii. Outside
Number of trainees trained by the unit	
Training Certificate Name	
Start date of training (DD/MM/YYYY)	
End date of training (DD/MM/YYYY)	
Validity of Training Certification (DD/MM/YYYY)	
Total salary/fee paid to trainer or trainer institute. (INR)	
Name and address of trainer or trainer institute	
Name of accrediting organization of trainer or trainer institute	

Documents to be uploaded—

(Entries for multiple sessions of training and multiple batches can be inserted.)

- (i) CA Certified List of Trainees along with duration of training (with start date and end date).
- (ii) CA Certified Proof of Providing Employment of trainees (Salary Statement).
- (iii) CA Certified proof of payment made to trainers/institute and training material.
- (iv) CA Certified proof of accreditation of the trainer or the training institute.

2. Total Eligible Value of Subsidy towards Skill Development (in INR): (Auto populated)

Sr. No.	
Date	
Total fee paid to trainer or trainer institute. (INR)	
Eligible Rate of incentive applicable	
Eligible amount applicable for subsidy	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-VIII APPLICATION FORM FOR SUBSIDY ON STAMP DUTY AND REGISTRATION CHARGES.**1. Stamp Duty and Registration Charges Reimbursement details—**

Registration Number	
Purpose for which Stamp Duty and Registration Charges Paid	i. Execution of Lease Deed on Governmental land ii. Execution of Lease Deed on Private land iii. Mortgage/Hypothecation of land
Location Type	i. Address in full of land. ii. Address of Property mortgaged or hypothecated
Address of the Location Type	

Stamp Duty Payment Receipt Number	
Registration Charges Payment Receipt Number	
Area of the land Purchased (as per registered sales deed) (in Sq.Mts)	
Plinth area of the building (as per approved building plan) (in Sq.Mts)	
Date of registration (DD/MM/YYYY)	
Name of Sub-Registrar Office, where registered	
Date of payment of land cost (DD/MM/YYYY)	
Purchase value of land as per document (INR)	
Amount of Stamp Duty Paid (INR)	
Amount of Registration Charges Paid (INR)	

Documents to be uploaded:

- i. Copy of Registered Land sale Deed/Lease Deed/Transfer Deed
- ii. Payment Receipt for Stamp Duty and Registration Charges
- iii. Copy for Land Conversion (if any)

2. Total Eligible Value of Subsidy on Stamp Duty and Registration Charges (in INR): (Auto populated)

Sr. No.	
Date	
Amount of Stamp Duty Paid (INR)	
Amount of Registration Charges Paid (INR)	
Eligible Rate of incentive applicable on Stamp Duty Paid	
Eligible amount applicable for subsidy on Stamp Duty Paid (INR)	
Eligible Rate of incentive applicable on Registration Charges Paid	
Eligible amount applicable for subsidy on Registration Charges Paid (INR)	
Total Amount Claimed (INR)	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-IX APPLICATION FORM FOR SUBSIDY ON ELECTRICITY DUTY.**1. Details of the Cold Storage Unit—**

Project type	i. New Unit ii. Expansion/Diversification Projects
--------------	---

Address of the Unit	
Capacity of Cold Store (MT)	
Number of Ripening Chambers	
Total Capacity of Ripening Chambers (MT)	
No of Sorting, grading, packaging facility	
No of Testing and certification labs	
No of Dock levellers	
No of Conveyer based handling systems	
Type of Commodities stored	
Area of the Unit (in sq.mtr)	

2. Electricity Duty Reimbursement details –

Source of power	i. State's power distribution Department ii. Open Source
Industrial Service Connection Number	
Category of Connection (LT/HT)	
Connected Power Load (in KVA)	
Date of Power Connection (DD/MM/YYYY)	
Power Release Date (DD/MM/YYYY)	
Period from when to be applied (DD/MM/YYYY)	
Period upto when to be applied (DD/MM/YYYY)	
Units Consumed as per Electricity Bill during the period	
Amount of Electricity Duty Paid (In INR)	

Documents to be uploaded:

- i. Details of Power Connection to the Cold Chain operating unit(s).
- ii. Original copy of Power release Certificate.
- iii. Electricity bills for the period.
- iv. Payment receipt for the period claimed.

3. Total Eligible Value of Subsidy on Electricity Duty (in INR): (Auto populated)

Sr. No.	
Date	
Amount of Electricity Duty Paid (INR)	
Eligible Rate of incentive applicable on Electricity Duty Paid	

Eligible amount applicable for subsidy on Electricity Duty Paid (INR)	
Total Amount Claimed (INR)	
Eligible % as per employment criteria	
Final Eligible Amount of Reimbursement	

ANNEXURE-X INDUSTRIES INSPECTION OFFICER REPORT FORMAT.**1. Date of Previous inspection:****2. Date & Time of current inspection:****3. Unit is in Operation/ Unit is not in operation.****4. Inspected By:****5. Details of the Entity:**

(i)	Name of business entity	
(ii)	Postal address (in full)	
(iii)	Taluka	
(iv)	District	
(v)	Category of business operation 1. Logistics Parks (Multi-modal/Integrated) 2. Inland Container Depots 3. Container Freight Stations 4. Dry Ports 5. Empty Containers Yard 6. Truck Terminals 7. Cargo Terminal Operators (Air/Land/Rail/Waterway) 8. Warehouse 9. Cold Storage Unit 10. Testing Facilities 11. Transporting Stations/Transporting Hubs 12. Cargo Accumulation/Segregation Centres 13. Air Freight Stations 14. Courier and Express Operators 15. Logistics Service Provider (Customs broker, Air Cargo Agents, 3rd Party Logistics Service Provider (3PL), 4PL, NVOCC, Aggregators/Consolidators) 16. Transport Service Providers (including Road Hauler, Rail Operator, Shipping Line, Airline, Inland Waterways) 17. Freight Forwarders 18. Moving company 19. Others, please specify	
(vi)	Classification of business operation into sub-category (if required)	
(vii)	Status of Entity (New/Expansion)	
(viii)	Ownership: Proprietorship/Partnership/Private Limited/MNC/Co-op	

(ix)	Name of the Occupier	
(x)	Name of the Manager	
(xi)	Responsible person present during inspection	
(xii)	Mobile No of the Occupier	
(xiii)	Telephone No of the business entity	
(xiv)	Email ID of the Occupier	
(xv)	Date of Commencement of commercial operations (DD/MM/YYYY)	
(xvi)	Whether the entrepreneur is a woman	
(xvii)	The maximum number of persons employed on any day during the current calendar year and the date of employment	
(xviii)	Whether the unit operates for 24 hours (shift basis) or for general office hours	
(xix)	Volume of cargo handled on the inspection date	
(xx)	No of transactions done by the business unit on the inspection date	

Upload: Annual reports and Annual performance reports of the Entity

6. Employment Information (Full time on payrolls only)

Employment Category	Male (No's)	Female (No's)	Goan (No's)	Total (No's)
Highly Skilled				
Skilled				
Semi-Skilled				
Unskilled				
Clerical				
Total				

7. Details of Line of Activity

Sr. No.	Primary activity	Cargo type (primarily dealt)	Annual Capacity of the unit	Volume of cargo handled (in units) for the year	Value of cargo handled for the year (in Lakhs)

8. Incentives applied for:

- ☐ Subsidy towards investment of Fixed Capital
- ☐ Subsidy towards annual interest rate payable on loans
- ☐ Subsidy towards upgradation in Transportation through tracking devices
- ☐ Subsidy towards upgradation in Logistics Management Software
- ☐ Subsidy towards upgradation in Quality
- ☐ Subsidy towards Skill Development

- ☐ Subsidy on Stamp duty and Registration Charges
- ☐ Subsidy on Electricity Duty for Cold Chain Unit

9. Details to be verified for claiming Subsidy towards investment of Fixed Capital.

Sr. No.	Details of investment of Fixed Capital	Responses
1	List of Assets created	
2	List the presence of structures for which the civil work expenses have been incurred	(Mention purpose of each civil work in business operation)
3	List the presence of plant, machinery and equipment for which the expenses have been incurred	(Mention purpose in business operation for each machinery and equipment)

Upload Photographs wherever necessary.

10. Details to be verified for claiming Subsidy towards annual interest rate payable on loans.

Sr. No.	Details of Construction of Projects	Responses
1	List of structures created as mentioned in the Civil Engineer Certificate	
2	List of civil works completed as mentioned in the Civil Engineer Certificate	

Upload Photographs wherever necessary.

11. Details to be verified for claiming Subsidy towards upgradation in Transportation through tracking devices.

1	Is it Road Carrier or Water Carrier?	
2	Type of Carrier	
3	No. of carriers	
4	Details of tracking device (Type/Brand)	
5	Types of Cargo transported on the carrier	
6	Whether installation of GPS Device is completed?	
7	Whether the GPS device is functioning properly?	

Upload Photographs wherever necessary.

12. Details to be verified for claiming Subsidy towards upgradation in Logistics Management Software.

1	Type of Software	
2	Business Requirement	
3	Whether the Logistics Management Software is in use?	
4	No. of transactions observed on the day by the software	

Upload Photographs wherever necessary.

13. Details to be verified for claiming Subsidy towards upgradation in Quality.

1	Are pictorial frames displayed mentioning the Certification availed?	
2	Are pictorial frames displayed mentioning the previous Certification availed?	
3	Category of services for which quality certifications is obtained	
4	Date of issue of the Certification	
5	Expiry Date of the Certification	

Upload Photographs wherever necessary.

14. Details to be verified for claiming Subsidy towards Skill Development.

1	Name of the skill development Programme	
2	Category of operational activity to be upgraded	
3	Number of trainees trained by the unit	
4	Whether the skills acquired is being utilized in day-to-day operation?	
5	Whether the trainees can display the skill for which the training has been conducted?	

Upload Photographs wherever necessary.

15. Details to be verified for claiming Subsidy on Stamp duty and Registration Charges.

1	Address of the Land/Building for which the Stamp Duty and Registration Charges are paid	
2	Category of the project	
3	Date of completion of construction	
4	Date of commencement of commercial operation	

Upload Photographs wherever necessary.

16. Details to be verified for claiming Subsidy on Electricity Duty for Cold Chain Unit.

1	Capacity of Cold Store (MT)	
2	Number of Ripening Chambers	
3	Total Capacity of Ripening Chambers (MT)	
4	No. of Sorting, grading, packaging facility	
5	No. of Testing and certification labs	
6	No. of Dock levellers	
7	No. of Conveyer based handling systems	
8	Type of Commodities stored	
9	Area of the Unit (in sqm)	
10	Source of power	

11	Whether the Electric Meter installed captures power consumed only for running of the cold chain unit	
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Upload Photographs wherever necessary.

17. List of violations noticed during the inspection.

Sr. No	Description of violation	Claim violated

Upload Photographs wherever necessary.

Signature of the Occupier/Unit In-Charge

Signature and Stamp of Inspecting Officer

Name:

Date:

Designation:

Date:

ANNEXURE-XI LIST OF ELIGIBLE LOGISTICS AND WAREHOUSING PROJECTS/ENTITIES FOR AVAILING INCENTIVES.

The tentative list of eligible Logistics and Warehousing projects/entities for availing incentives include and is not limited to:

1. Logistics Parks (Multi-modal/Integrated)
2. Inland Container Depots
3. Container Freight Stations
4. Dry Ports
5. Empty Containers Yard
6. Truck Terminals
7. Cargo Terminal Operators (Air/Land/Rail/Waterway)
8. Warehouse
9. Cold Storage Unit
10. Testing Facilities
11. Transporting Stations/Transporting Hubs
12. Cargo Accumulation/Segregation Centres
13. Air Freight Stations

14. Courier and Express Operators
15. Logistics Service Provider (Customs broker, Air Cargo Agents, 3rd Party Logistics Service Provider (3PL), 4PL, NVOCC, Aggregators/Consolidators)
16. Transport Service Providers (including Road Hauler, Rail Operator, Shipping Line, Airline, Inland Waterways)
17. Freight Forwarders
18. Moving company



Inspectorate of Factories & Boilers

Notification

CIF/120(S-II)/IFB/2025-26/1861

Date : 25-Sep-2025

The Factories Act, 1948 (Central Act 63 of 1948) has been enacted primarily with the object of protecting workers employed in factories against industrial and occupational hazards. For that purpose, it seeks to impose upon the occupier, certain obligations to protect the workers and to secure their employment in conditions conducive to their health and safety.

With a view to reform and simplify regulations and procedures to facilitate the Ease of Doing Business and at the same time, to ensure more effective compliance of the law by the occupiers without compromising on the provisions of safety, health and welfare of the workers as provided in the said Act and Rules made there under, the Government of Goa is hereby pleased to introduce a procedure for conducting inspection of the factories as under—

1. *Short title and commencement.*— (1) This procedure shall be called the ‘Third Party Inspection of the Factories’.

(2) It shall come into force from the date of its notification in the Official Gazette.

2. *Definitions.*— (1) Under this procedure, unless the context otherwise requires,—

(a) “Act” means the Factories Act, 1948 (Act 63 of 1948) as applicable to the State of Goa;

(b) “Institution” means a firm, association, body, company, society or a trust registered in accordance with the law in force;

(c) “Rules” means the Goa Factories Rules, 1985, as amended from time to time;

(d) “Third Party Agency” means an institution recognized by the Chief Inspector for the purpose of conducting inspection and certification of the factories in accordance with the provisions prescribed under the Act, as amended from time to time and the Rules, as amended from time to time;

(2) Words and expressions used herein but not defined shall have the same meanings as are respectively assigned to them in the Act and the Rules.

3. *Applicability.*— This procedure shall be applicable to all the factories registered under either Section 2(m) (i) or Section 2(m) (ii) of the Act or covered under Section 85 of the Act in the State of Goa.

4. *Inspection procedure.*— (1) Inspection pertaining to grant of approval of plans or grant of license or renewal of license:

(i) Application for approval of plans or grant of license or renewal of license shall be accompanied by report of inspection conducted by the Third Party Agency along with compliance/action taken on the irregularities, if any, cited in the said report of inspection.