

WEST BENGAL TOURISM INDUSTRY BENEFIT SCHEME, 2026 (DRAFT)

TOURISM DEPARTMENT, GOVERNMENT OF WEST BENGAL

WHEREAS, the Government of West Bengal has accorded Industry Status to Tourism and Hospitality Units with a view to promoting investment, employment generation, infrastructure creation and sustainable growth of the tourism sector in the State;

AND WHEREAS, it is considered necessary and expedient to prescribe the benefits, concessions, facilitation measures and support mechanisms available to eligible Tourism and Hospitality Units consequent upon such recognition;

NOW, THEREFORE, the Governor is pleased to approve and sanction the following Scheme for extending Industry Status Benefits to Eligible Tourism Units in the State.

1. Short Title:

This Scheme may be called the "West Bengal Tourism Industry Benefits Scheme" (hereinafter referred to as the "Scheme") and shall apply to Eligible Tourism Units established or proposed to be established in the State of West Bengal.

2. Commencement and Duration:

Unless specifically mentioned against the respective items of benefits sanctioned **under this Scheme**, it shall come into effect on and from the _____, 2026 in the whole of West Bengal and shall remain valid upto _____, 2031.

3. Definitions:

In the 2026 Scheme, unless the context otherwise requires,

1. "State Government" means the Government of West Bengal and "Central Government" means the Government of India.
2. "Tourism Department" means the Tourism Department, Government of West Bengal.
3. "WBTDCL" means West Bengal Tourism Development Corporation Ltd.

4. “Competent Authority” means the Tourism Department, WBTDCL, Director of Tourism, or any officer, committee, authority, corporation, agency or institution authorized by the Government for implementation of this Scheme.
5. “Tourism Unit” means a tourism, hospitality, recreation, wellness, convention, entertainment, tourism service, or tourism infrastructure project or unit related to tourism activities as defined in Annexure I and as may be further notified by the Tourism Department from time to time.
6. “Eligible Unit” means both a New Tourism Unit or Expansion Project of an Existing Tourism Unit having a Registration Certificate issued by the Director of Tourism and an Eligibility Certificate issued by WBTDCL or any Competent Authority, provided construction of such project or commercial operation of such unit started on or after the effective date of this Scheme.
7. “Applicant” means any individual entrepreneur, proprietorship, partnership firm, Limited Liability Partnership (LLP), company, trust, society, cooperative society, Special Purpose Vehicle (SPV), Public Private Partnership (PPP) entity, statutory body, consortium, or any other legal entity applying for benefits under this Scheme.
8. "New Tourism Unit" means a tourism unit set up with investment in fixed capital assets or commissioned for the first time by an entrepreneur in West Bengal on or after the effective date of this 2026 scheme and is duly registered with the Director of Tourism.
9. "Existing Tourism Unit" means a tourism unit having investment in fixed capital assets which exists in West Bengal and which starts commercial operation in its expanded portion on or after the effective date of this 2026 scheme.
10. "Expansion of Existing Unit" means expansion of the capacity of an existing unit which involves increase in fixed capital investment by 50% or more, or Rs.30 lakhs, whichever is higher and the work of Expansion Unit should commence after 18 months from the Commercial Operation Date (COD) of the original project.
11. "Expansion Portion" means the portion expanded with additional capacity commercial operation of which is started on or after the effective date of this 2026 scheme
12. “Approved Project” means a Tourism Unit for which Registration Certificate and Eligibility Certificate have been issued under this Scheme in conformity with compliance of all applicable terms, conditions, statutory approvals, investment criteria, and operational requirements prescribed under this Scheme.
13. “Capital” means the total financial resources invested or proposed to be invested by an Applicant towards establishment, development, expansion, modernization, operation, or upgradation of a Tourism Unit, including equity contribution, term loans, grants, internal accruals, or other approved sources of finance.
14. “Capital Investment” means expenditure incurred towards creation or acquisition of fixed assets, infrastructure, buildings, plant and machinery, utilities, equipment, and other eligible assets required for establishment, expansion, modernization, or diversification of a Tourism Unit under this Scheme.
15. “Fixed Capital Investment (FCI)” means the total investment incurred towards creation or acquisition of fixed assets directly related to the establishment, expansion, modernization, or diversification of an Approved Project, including site development, buildings, plant and machinery, utilities, equipment, and other tourism infrastructure, as may be recognized under this Scheme.
16. “Eligible Fixed Capital Investment (EFCI)” means such portion of the Fixed Capital Investment (FCI) as is considered admissible by the Government for calculation of benefits under this Scheme after exclusion of non-permissible expenditures, ineligible components, and such other items as may be prescribed in the Operational Guidelines.

17. **"Capital Subsidy"** means financial assistance given by the State Government to an Eligible Unit only as reimbursement, after the eligible expenditure has actually been incurred and paid for by the unit.

The amount of Capital Subsidy shall be calculated as a percentage of the Eligible Fixed Capital Investment (EFCI), at the rates and subject to the ceilings specified in this Scheme.

No Capital Subsidy shall be paid unless the expenditure is verified through the following:

- a. A certificate from a practising Chartered Accountant confirming the expenditure actually incurred and paid;
- b. A certificate from the financing Bank or Financial Institution and/or
- c. Physical verification of the assets by the Competent Authority.

The amount of EFCI determined by the Competent Authority after such verification shall be final for the purpose of calculating the Capital Subsidy.

18. "Commercial Operation Date (COD)" means the date on which a Tourism Unit commences commercial operations and starts providing services or facilities to tourists, guests, visitors, or customers.
19. "Tourism Infrastructure" means infrastructure and facilities developed for tourism promotion, hospitality services, visitor management, recreation, transportation, wellness, entertainment, and destination development under this Scheme.
20. "Tourism Employment" means direct employment generated in hospitality, tourism operations, destination management, transport, recreation, wellness, and tourism services.
21. "Net SGST" means SGST paid in cash after adjustment of input tax credit.
22. "Leasehold Land" means land held under lease, concession agreement, license, BOT, BOOT, PPP arrangement, or any legally recognized long-term development right for a minimum period of 30 years for development of Tourism Units under this Scheme.
23. "Tourism & Hospitality Training Institute" means an Eligible unit engaged in training, skilling, certification, language training, hospitality education, tourism operations training, adventure tourism training, guide training, or other tourism-related capacity building activities recognized by competent authorities.
24. "Force Majeure" means any event or circumstance beyond the reasonable control of the Applicant or project proponent which materially affects the implementation, completion, or operation of a Tourism Unit and could not have been prevented through the exercise of due diligence. Force Majeure events may include:
- a. natural disasters including floods, cyclones, earthquakes, landslides, droughts, lightning, or other acts of nature;
 - b. epidemics, pandemics, or public health emergencies;
 - c. war, terrorism, civil unrest, riots, or strikes of general nature;
 - d. court orders or changes in law materially affecting project implementation;
 - e. delay in grant of statutory approvals or utility connections attributable to Government authorities; and
 - f. any other event as may be determined by the Government.
25. "Operational Guidelines" means the detailed procedures, eligibility conditions, documentation requirements, implementation framework, monitoring mechanism, disbursement procedures, and other instructions issued by the Government or Competent Authority from time to time for operationalization of this Scheme.
26. "Year" means the financial year commencing on the 1st day of April and ending on the 31st day of March following.
27. "Special Tourism Area" means the areas notified by the Government requiring targeted tourism intervention due to ecological sensitivity, remoteness, tribal character, border location, island/coastal geography, heritage importance, or strategic tourism significance.

28. "Eligible Capital Assets (ECA)" means the fixed capital assets of a Tourism Unit considered admissible for the purpose of project categorization under this Scheme, including land (subject to prescribed limits), buildings, plant and machinery, equipment, and other tangible assets directly required for tourism operations, after exclusion of such components as may be prescribed in the Operational Guidelines.
29. "Registration Certificate" means the certificate issued by the Director of Tourism to a Tourism Unit upon successful scrutiny of the application for registration under this Scheme, authorizing the unit to apply for an Eligibility Certificate.
30. "Inbound Tourist" means a foreign national or Non-Resident Indian visiting West Bengal from outside India for tourism, leisure, medical, business, pilgrimage or other purposes.
31. "Eligibility Certificate" means the certificate issued by WBTDCL or such other Competent Authority, upon satisfaction that the Tourism Unit fulfils all conditions for availing one or more benefits under this Scheme, specifying the nature and quantum of benefits for which the unit is eligible.
32. "Floor Area Ratio (FAR)" means the ratio of the total covered floor area of all floors of a building to the total area of the plot on which the building is constructed, as prescribed under applicable building rules and development control regulations.
33. "Star Classification" means the grading of hotels and accommodation units as per the classification criteria and norms prescribed by the Ministry of Tourism, Government of India, under its Hotel Classification Scheme, as may be updated from time to time.
34. "MICE" means Meetings, Incentives, Conferences and Exhibitions, referring to tourism activities, events, and facilities designed for organized group travel and business events.

4. Applicability of the 2026 Scheme:

The 2026 Scheme shall be generally applicable to all Eligible Tourism Units and also to expansion projects of existing units set up on or after the effective date of this 2026 scheme and also those Eligible Tourism Units who started their commercial operation on or after 20th February 2021 to 2nd April 2025 but could not apply for registration under the previous West Bengal Incentive Scheme 2021. The units may be in the private sector, co-operative sector, joint sector as also companies/undertakings owned or managed by the State Government.

5. Non-applicability of 2026 Scheme:

The West Bengal Tourism Industry Benefits Scheme, 2026 shall stand non-applicable in respect of those Tourism Units that were registered and availed complete benefits under West Bengal Incentive Scheme 2021.

Further that any Tourism Unit which had registered with the Tourism Department, Government of West Bengal under the West Bengal Incentive Scheme, 2008 and 2015 shall stand non applicable.

6. Treatment of Pending Claims under 2021 Scheme:

Tourism Units registered and/or approved under the West Bengal Incentive Scheme 2021, whose claims for incentives remain partially processed as on the date of commencement of this Scheme, may be considered for settlement of such claims in accordance with such terms, conditions and financial limits under this Scheme. Provided that such consideration shall be subject to verification of eligibility and admissibility of claims; continued operation of the tourism unit; availability of budgetary allocation; and such additional conditions as may be prescribed by the Government.

7. Eligibility Criteria for Industry Benefits

Any project within the meaning of a Tourism Unit to which this scheme applies, shall be eligible for securing an Eligibility Certificate provided:

- (a) The project is covered by a detailed feasibility report/project prepared for the purpose;

(b) The project has been approved and sanctioned by a Central Financial Institution or Commercial Banks or State Financial Institutions, as the case may be.

8. Categorization for Determining the benefits:

For the purpose of determination of the type and the quantum of benefits under the Scheme, the categories of the tourism units have been identified below:

Category	Criteria for Categorization
Category A	Investment in eligible capital assets up to (& including) INR 50 crore and Annual turnover not exceeding INR 250 crore. Category A Projects will be classified into Micro, Small and Medium based on criteria defined in the MSME Policy*
Category B	Investment in Eligible Capital Assets of more than INR 50 Crore and upto (& including) INR 200 Crore
Category C	Investment in Eligible Capital Assets of more than INR 200 Crore (Mega Tourism Project)

*Micro Projects: Investment in ECA not exceeding Rs. 1 Crore and turnover not exceeding Rs. 5 Crore.

Small Projects: Investment in ECA not exceeding Rs. 10 Crore and turnover not exceeding Rs. 50 Crore.

Medium Projects: Investment in ECA not exceeding Rs. 50 Crore and turnover not exceeding Rs. 250 Crore

9. Classification of areas:

For the purpose of determination of the type and the quantum of benefits under this Scheme, the location of the project related to a Tourism Unit shall be considered as per the following classification:

Category	Tourism Characteristic	Areas
Category 1 – Core Tourism Destinations	State's principal tourism destinations with established visitor flows, destination branding, accommodation availability and tourism ecosystem.	Darjeeling, Kalimpong, Jalpaiguri, Alipurduar, Cooch Behar, Purba Medinipur(including (Digha–Mandarmani–Tajpur-Shankarpur belt), Murshidabad, Birbhum
Category 2 – Developing Tourism Destinations	Districts with significant tourism assets and growing visitor demand but requiring additional investment in tourism infrastructure, accommodation and experience development.	Howrah, Hooghly, North 24 Parganas (excluding Sundarbans), South 24 Parganas (excluding Sundarbans), Nadia, Malda
Category 3 – Emerging Tourism Destinations	Destinations with tourism potential but relatively lower visitor volumes, weaker tourism infrastructure and limited private investment. Higher benefit support required.	Purba Bardhaman, Paschim Bardhaman, Uttar Dinajpur, Dakshin Dinajpur, Paschim Medinipur (excluding notified special areas)
Special Tourism Areas	Destinations requiring targeted intervention due to ecological sensitivity, remoteness, tribal character, border location, island/coastal geography or strategic importance. Highest benefit support.	Jungle Mahal Region (Purulia, Bankura, Jhargram and notified areas of Paschim Medinipur), Sundarbans Region, Notified Border Tourism Areas, Notified Island Tourism Areas, Coastal Tourism Investment Zones, and any other tourism priority area notified by Government

Category	Tourism Characteristic	Areas
Other Urban Areas	Established metropolitan tourism and business travel markets with strong private investment, hospitality inventory, connectivity and year-round demand. Lowest benefit category.	Kolkata Municipal Corporation (KMC), Bidhannagar Municipal Corporation, New Town Kolkata Development Authority

10. Recognition of Tourism as an Industry

Tourism and Hospitality have already been accorded “Industry Status” by the Government of West Bengal in 2023.

Accordingly, all eligible tourism and hospitality enterprises shall be treated at par with industrial units for the purpose of availing applicable benefits, concessions, facilitation measures and institutional support under the prevailing Industrial Promotion, MSME and other relevant policies of the State Government, subject to fulfilment of prescribed eligibility conditions.

11. Tourism Industry Benefits, Subsidies and Concessions

11.1 Industry Benefits

11.1.1 Registration of Eligible Tourism Units:

Eligible Tourism Units must be registered with the Tourism Department to be eligible to avail benefits, subsidies, and concessions offered under this Section. Registration shall be in accordance with the Operational Guidelines of this Policy.

The Tourism Department shall create a well-established end to end system in the West Bengal Tourism Website for mandatory online registration of Eligible Tourism Units this Scheme.

The Department shall list all Eligible Tourism Units who are registered with the Tourism Department on the West Bengal Tourism website.

11.1.2 Facilitation Support:

The Tourism Department shall put in place institutional arrangements to secure accelerated development of Tourism Units in the State and address inter-departmental issues while monitoring and ensuring the development of Tourism Units.

11.2 Subsidies

11.2.1 Capital Investment Subsidy

All eligible units are eligible for capital subsidy as per given quantum. The capital investment subsidy amount shall be granted post the successful start of commercial operations of the eligible unit.

Sl. No.	Category	Total Eligible Fixed Capital Investment for Project (INR)	Percentage of Subsidy against EFCI (%)	Maximum Ceiling Amount of Capital Investment Subsidy
1	Category A	25 lakhs - 5 crores	25%	INR 1 Crore
		Above 5 crore - 25 crore	20%	INR 3 Crore
		Above 25 crore - 50 crore	15%	INR 5 Crore
2	Category B	Above 50 crore - 200 crore	10%	INR 7 Crore
3	Category C	Above 200 crores	5%	INR 8 Crore

Note:

- The total value of all benefits, subsidies and concessions taken together under this Scheme shall not exceed 30% of the Eligible Fixed Capital Investment (EFCI) of the project in any case.

11.2.2 Additional Capital Investment Subsidy

In addition to the Capital Investment Subsidies outlined above, New Tourism Units and Expansion Tourism Units may be eligible to claim additional investment subsidy if they meet the following criteria –

Special Category	Additional Capital Investment Subsidy (% of Eligible Fixed Capital Investment)
Tourism Unit registered by Women/SC/ST/differently abled Entrepreneur	5%
Location in Tourism Special Areas and Category 1 – Core Tourism Destinations	5%

Note:

1. The Additional Capital Investment Subsidy shall be admissible under only one of the Special Categories specified above. No Tourism Unit shall be entitled to claim the benefit under both categories simultaneously.
2. Eligible and ineligible components of the Investment amount will be mentioned in the operational guidelines.

11.2.3 Interest Subsidy

Area Category	Interest Subsidy	Maximum Annual Ceiling	Duration
Other Urban Areas	50% of the annual interest liability on the eligible term loan	₹25 lakh per year	5 years
Category 1	60% of the annual interest liability on the eligible term loan	₹25 lakh per year	7 years
Category 2 & Category 3	60% of the annual interest liability on the eligible term loan	₹25 lakh per year	7 years
Special Tourism Areas	75% of the annual interest liability on the eligible term loan	₹30 lakh per year	7 years

New Tourism Units and Expansion Tourism Units shall be eligible for an Interest Subsidy at the rates specified in the table above on the annual interest liability of term loans availed from Commercial Banks or Financial Institutions for implementation of the approved project for a period of first 5 years or 7 years from the date of commencement of commercial operations, as applicable. The subsidy shall be disbursed annually, subject to submission of a certificate or statement from the lending Bank/Financial Institution confirming timely payment of the interest dues by the tourism unit. No Interest Subsidy shall be admissible on term loans availed for the purchase of second-hand plant and machinery or hire-purchase equipment.

Note:

1. Eligible and ineligible components of the Investment amount will be mentioned in the Operational Guidelines.
2. The total value of all benefits, subsidies and concessions taken together under this Scheme shall not exceed 30% of the Eligible Fixed Capital Investment (EFCI) of the project in any case.

11.2.4 Additional Benefits for Generation of Employment

The Tourism Unit shall be eligible for an additional benefit for employment generation in the form of reimbursement of the expenditure incurred by it towards the employer's contribution to Employees' State Insurance (ESI) and Employees' Provident Fund (EPF), as outlined below:

Terms	Benefits
Reimbursement offered	60% of the expenditure incurred towards the employer's contribution to ESI and EPF
Reimbursement Duration	5 years from COD for Category 1,2,3 and Other Urban Areas; 10 years from COD for units located in Special Tourism Areas

Note: The benefit shall be provided on reimbursement basis, subject to production of certificates issued by the respective authorities regarding the contributions actually made by the Tourism Unit.

11.2.5 Quality Certification Benefit

Eligible Tourism Units shall be entitled to reimbursement of expenses incurred towards obtaining recognised quality certifications, sustainability certifications and accreditation programmes approved by the Tourism Department, as outlined below:

Terms	Benefits
Reimbursement offered	Up to 50%
Ceiling on reimbursement per applicant	Rs. 5.00 lakh for National Certification & Rs. 7.50 lakh for International Certification

Note:

- Applicants shall be eligible for costs associated with quality certification, as below:
 - Cost of certification (registration, application fees and other payments to certifying authority)
 - Cost of associated consulting, limited to 50% of cost of certification.
- Only quality certifications recognised by the Tourism Department shall be eligible.
- Reimbursement shall be disbursed upon submission of proof of obtaining certification.
- The total value of all benefits, subsidies and concessions taken together under this Scheme shall not exceed 30% of the Eligible Fixed Capital Investment (EFCI) of the project in any case.

11.2.6 Assistance for Sustainability Benefits

The Government of West Bengal lays special emphasis on sustainability in tourism. Enterprises / projects implementing sustainability measures shall be eligible for reimbursement of a share of capital costs associated with implementing such measures, as outlined below:

- Installation of rainwater harvesting measures
- Restoring water bodies by de-silting defunct water bodies within the premises
- Installation of mechanised systems for sewage cleaning and zero liquid discharge solutions
- Installation of renewable energy generation
- Use of Passenger and Utility Electric Vehicles for the transport of goods and personnel within the facility premises and EV buses for the transport of personnel from and to the facility.
- Installation of Wastewater treatment and recycling systems using technologies such as Activated Sludge Process (ASP), Membrane Bio-Reactors (MBR), Reverse Osmosis (RO), etc. to increase supply and use of treated water.
- Installation of Smart Solutions/IoT for Water and Wastewater to reduce dependency on manpower, enhance business continuity and remote operations using smart meters/pumps/sensors, data analytics, and cloud solutions.
- Installation of onsite organic waste converter
- Obtaining GRIHA certification (4 star or higher) or IGBC / LEED certification (Platinum, Gold, or Silver).
- Installation of pollution control devices (PCD).

Terms	Amount
Maximum percentage of investment in capital cost of implementing the sustainability initiatives	Up to 25%
Ceiling on reimbursement per Project	Up to INR 25 Lakhs

Note:

- The disbursement of Sustainability Initiatives Benefits shall be made upon operationalisation of sustainability measures.
- Projects / enterprises shall also receive special mention on WB's tourism website and its promotional content and marketing collaterals published on national and international platforms.
- The benefit will be provided to ten (10) tourism units in a year.

11.3 Concessions

The Government of West Bengal offers the following concessions for New Tourism Units and Expansion Tourism units in the State.

11.3.1 Waiver of Electricity Duty

An eligible unit will be entitled to waiver of electricity duty on the electricity consumed in its approved project for a period of 5 years from the Commercial Operation Date (COD), and for a period of 7 years where the unit is located in a Special Tourism Area.

11.3.2 Reimbursement of Stamp Duty and Registration Fee

An eligible unit shall be entitled to reimbursement of 50%, 60% and 70% of the Stamp Duty and Registration Fee paid for registration of documents relating to the purchase/acquisition of land, building or property within the State for setting up the approved project in Other Urban Areas, in Category 1 and Category 2 areas, and in Category 3 and Special Tourism Areas respectively, subject to compliance with all applicable statutory requirements and procedures.

11.3.3 SGST Reimbursement

a. Reimbursement in lieu of Interest Subsidy

To improve project viability and encourage large-scale investment in tourism infrastructure, eligible Mega Tourism Projects (Category C) shall be entitled to reimbursement of 75% of the Net SGST deposited in the State of West Bengal, in lieu of Interest Subsidy, for a period of five (5) years from the date of commencement of commercial operations (COD), irrespective of the location of the project.

The reimbursement shall be based on the actual Net SGST deposited by the Tourism Unit and shall be subject to the following conditions:

- (a) The Tourism Unit shall not be eligible to claim Interest Subsidy under this Scheme;
- (b) The reimbursement shall be restricted to the actual Net SGST deposited by the Tourism Unit in the State of West Bengal;
- (c) The Tourism Unit shall continue commercial operations during the reimbursement period and comply with all conditions prescribed by the Government from time to time;
- (d) The benefit under this provision shall be available to Tourism Units with Eligible Fixed Capital Investment above INR 200 Crore (Category C).
- (e) The aggregate SGST reimbursement admissible under this provision, taken together with all other benefits under this Scheme, shall not exceed 30% of the Eligible Fixed Capital Investment (EFCI) of the Tourism Unit.

11.3.4 Additional FAR

To promote tourism infrastructure development and improve project viability, eligible tourism projects shall be entitled to additional Floor Area Ratio (FAR) over and above the normally permissible limits, subject to applicable planning regulations, environmental safeguards, fire and life safety requirements, and development control regulations of the concerned authority.

Category of Tourism Project	Additional FAR
Eligible Tourism Projects - Category A	Up to 20% over the permissible FAR
Eligible Tourism Projects - Category B & C	Up to 30% over the permissible FAR
Integrated Tourism Destinations, Tourism Townships and Special Tourism Projects	On case-to-case basis as may be approved by the government

The additional FAR is intended to improve project viability, support tourism infrastructure creation and encourage investment in priority tourism destinations.

The grant of additional FAR shall be subject to compliance with applicable building rules, development control regulations, environmental laws, coastal regulations, heritage regulations and other statutory requirements.

No additional FAR shall be available in eco-sensitive areas, protected forests, wildlife habitats, coastal regulation zones, heritage precincts or other restricted areas except to the extent permitted under applicable laws and approvals of the competent authority.

In-Principle Approval for Additional FAR

To availing additional under this Scheme, an Applicant shall not be required to obtain prior approval of the building plan before applying to the Tourism Department. Upon satisfaction of eligibility under the Scheme, the Tourism Department may issue an In-Principle FAR Entitlement Certificate indicating the extent of additional FAR admissible to the project.

The Applicant may submit such certificate to the competent planning authority while seeking building plan approval. The grant of additional FAR shall remain subject to compliance with applicable planning regulations, building rules, environmental requirements, fire and life safety norms and other statutory provisions.

The issuance of the In-Principle FAR Entitlement Certificate shall not be construed as approval of the building plan or exemption from any statutory approval required under applicable laws.

12. Power to Issue Clarifications, Relaxations and Amendments

Notwithstanding anything contained in any of the provisions of this Scheme, the Department of Tourism, Government of West Bengal may at any time

- (a) Make any amendment to this Scheme or repeal, revoke, unless otherwise, but the commitments already made for an approved project before the date of repeal shall not be affected by any such amendments or repeal;
- (b) Make any relaxation in applying the provisions of this Scheme on condition, or otherwise, but such relaxation shall be made on the merits of the approved project in each case, as the State Govt., may consider necessary and appropriate or deemed to have appeared reasonable for awaiting if any relaxation thereof;
- (c) Issue instructions and guidelines to facilitate implementation, to remove anomalies and to clarify the interpretations of the provisions of this Scheme, as and when necessitated.

13. Recovery of Benefits

If any Tourism Unit is found to have obtained any benefit under this Scheme through misrepresentation, suppression of material facts, fraud, diversion or misuse of funds, or breach of the provisions of this Scheme, or if the Tourism Unit ceases commercial operations within five (5) years from the date of commencement of commercial operations, the State Government or the Competent Authority may cancel the approval, withdraw the benefit and recover the benefits disbursed, together with interest at such rate as may be prescribed by the Government from time to time, and may take such other action as permissible under applicable law.

Annexure 1: Definitions

List of eligible tourism units who has been provided below:

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
1	Eco Hut / Eco Camp / Tented Accommodation/ Glamping facility	Environment-friendly tourist accommodation developed using sustainable materials and low-impact design principles, including eco huts, cottages, safari tents, luxury tents, glamping units, tented camps and similar structures integrated with the natural environment while providing accommodation and tourism experiences. Glamping facilities shall combine the experience of camping with enhanced comfort, hospitality services and modern amenities.	• Minimum land area: 0.5 acres • Minimum number of tents: 5-10 • Eco-friendly construction materials and sustainable waste-management practices. • Adequate sanitation, water supply and visitor safety arrangements. • Compliance with environmental and local authority regulations.	Category 1, Category 3, Special Tourism Areas	Site Development Eco huts, cottages, safari/luxury tents, tented platforms and glamping structures Sanitation blocks, water supply, sewage and waste-management systems Solar/renewable energy and electrical installations Furniture, fixtures, camp and kitchen/dining equipment Safety and fire-fighting equipment Landscaping and internal pathways
2	Ropeway	Shall mean an environment friendly means of travel through rope propelled vehicle/gondola. It should have facility for safe boarding and deboarding, Control & Administrative Room, waiting lounge, parking space, DG Room, Emergency/Medical Aid and Manpower trained from a registered training centre to handle emergency. The facilities should be created in compliance with the provision of the applicable statute.	• Minimum route length of 500 metres. • Minimum passenger carrying capacity of 100 passengers per hour per direction (PPHPD). • Passenger boarding and disembarkation terminals with waiting facilities. • Compliance with applicable ropeway safety standards and technical regulations. • Passenger safety, emergency evacuation and operational infrastructure. • Statutory approvals from competent authorities.	Category 1, Category 3, Special Tourism Areas	Terminal buildings, control and administrative rooms, waiting lounges Towers, foundations and civil structures Ropeway system: ropes, cabins/gondolas, drive and tensioning machinery Electrical installations, DG sets and control systems Safety, rescue/evacuation and emergency medical equipment Parking and passenger amenity infrastructure
3	Wellness Resort	Tourism establishment providing accommodation together with wellness services such as yoga, meditation, Ayurveda, naturopathy,	• Minimum 25 rooms. • Minimum number of well-trained staff: 20 • Dedicated wellness facilities.	All Categories	Resort buildings including guest rooms and reception Spa, therapy, yoga/meditation halls and wellness equipment

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
		spa therapies and preventive healthcare programmes.	- Qualified wellness practitioners, therapists and yoga instructors. - At least 5 of the listed common guest facilities like conference centre, gym, sports complex, yoga, hall, restaurant, library		Kitchen, restaurant and housekeeping equipment Furniture, fixtures and fittings Utilities: power, water, STP/ETP and fire-safety systems Swimming pool, recreational facilities and landscaping
4	Aquarium / Oceanarium	A tourism and educational facility designed for the display, interpretation and conservation of aquatic biodiversity, marine life, freshwater species and related ecosystems through exhibits and visitor engagement programmes.	- Minimum built-up area of 10,000 sq. ft. - Dedicated aquatic exhibits and interpretation facilities. - Visitor education and awareness programmes. - Compliance with animal welfare, environmental and fisheries regulations.	Category 1, Category 2, Other Urban Areas	Building and civil works including viewing galleries Display tanks, acrylic panels and exhibit infrastructure Life-support systems: filtration, aeration and water-treatment plants HVAC, climate-control and electrical installations Quarantine and husbandry equipment Ticketing, visitor amenity and interpretation/AV equipment Fire and life-safety systems
5	Golf Courses	Open landscaped area proposed for golf and associated with tourism and hospitality units	- Minimum 9-hole course. - Land area should not be less than 10 acres - Club house minimum built-up area: 5,000 sq. ft. - Minimum number of guest rooms: 2 - Minimum facilities: Restaurants, indoor sports and common toilets - Should offer clear access to tourist who are not its members to play golf and charges in this regard should be transparent	Category 1, Category 2, Other Urban Areas	Site Development Course construction (within prescribed limits): earthwork, greens, fairways and bunkers Irrigation and drainage systems Clubhouse and ancillary buildings Turf maintenance machinery and equipment Golf carts and course equipment Utilities, landscaping and safety installations

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
			Adequate parking facilities of minimum 100 vehicles, drinking water facilities and toilet should be available		
7	Museums	A structure built to conserve and or exhibit work of art, science , history, culture and or heritage in a covered premises associated with tourism units	- Minimum built-up area of 10,000 sq. ft. - Dedicated exhibition galleries and interpretation facilities. - Public access and visitor amenities. - Conservation and collection management facilities, wherever applicable.	All Categories	Building and civil works including galleries Display cases, exhibit infrastructure and interpretation/AV systems Climate-control, lighting and security/surveillance systems Conservation/restoration laboratory equipment Visitor amenities and ticketing infrastructure Fire detection and suppression systems
8	River Cruise Tourism Project	A tourism project involving the development and operation of cruise tourism services, including procurement and deployment of cruise vessels, development of cruise terminals, passenger handling facilities, and associated hospitality and support infrastructure for river or coastal cruise tourism.	- Minimum number of cruise vessels: 1 - Minimum passenger capacity of 50 persons (for coastal) and 25 (for river) - Safety certification and statutory approvals. - Passenger amenities including seating, sanitation and dining facilities. - The route for cruise travel shall have both start and end terminals points within the state. For Cruise Terminal Infrastructure: - Minimum passenger handling capacity of 100 passengers at a time. - Dedicated passenger waiting lounge and reception facilities. - Boarding and disembarkation infrastructure including jetty, pontoon or berth facilities. - Tourist information, ticketing and baggage handling facilities.	Category 1, Category 2, Special Tourism Areas	Cruise vessels/boats including engines and propulsion machinery Onboard cabins, galley/kitchen, dining and entertainment fit-outs Navigation, communication and life-saving/safety equipment Jetties, pontoons, terminal and embarkation infrastructure Onboard sewage-treatment and waste-management systems Shore-side utilities and passenger amenities

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
			- Separate sanitation facilities for men and women. - Safety, security and emergency response		
9	Caravan Tourism Unit	Caravan Tourism Project shall entail premises which have necessary parking, vehicle charging, stay/accommodation, entertainment/recreation facilities for parking of caravan vehicles	- Minimum 5 caravan parking bays. - Water supply, electricity, waste disposal and sanitation facilities. - Reception, security and visitor support facilities. - Compliance with applicable transport and tourism regulations.	Category 1, Category 2, Category 3, Special Tourism Areas	Caravans/campervans registered for tourism use, with fitted equipment Utility hook-up points: power, water and sewage disposal Common amenities: toilets, showers, kitchen and dining facilities Internal roads, parking pads and landscaping Safety and fire-fighting equipment
10	Adventure Tourism Units	Project involves exploration or travel with perceived (and possibly actual) risk and potentially requiring specialized skills and activities. The project may include adventure activities, adventure camps, base stations, visitor facilities, accommodation and supporting infrastructure. Adventure tourism activities may be classified under below mentioned 3 categories: - Land based Adventure Tourism- ATV Tours, cycling tours, hiking, trekking, nature walks, rock climbing, ziplining, bird watching, etc. - Water based activities- Kayaking, river rafting, water sports centres etc. - Air based activities- paragliding, parasailing, etc.	- Recognition/registration with Ministry of Tourism, Government of India, Adventure Tour Operators Association of India (ATOAI), or such authority as may be prescribed. - Requisite infrastructure, equipment, trained personnel and safety/rescue arrangements. - Compliance with applicable Ministry of Tourism adventure tourism guidelines and safety standards. Where accommodation or camps are provided: - Minimum 5 tents/camping units or equivalent accommodation. - Adequate sanitation, water supply, waste management and emergency response facilities. - All statutory approvals required for the proposed activity.	Category 1, Category 3, Special Tourism Areas	Adventure sports equipment and gear (rafting, kayaking, climbing, paragliding, trekking etc.) Safety, rescue and first-aid equipment Base-camp buildings, storage and training facilities Support vehicles and communication equipment directly required for operations Sanitation and utility installations

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
12	Amusement Park	A permanent recreational tourism facility offering amusement, entertainment, themed experiences, rides, attractions, water-based or land-based recreational facilities, landscaped areas and associated visitor amenities. The project may include amusement parks, theme parks, water parks or integrated recreational parks. Facilities located within commercial malls, multiplexes or standalone commercial buildings shall not qualify under this category.	- Minimum project area: 10,000 sq. m. - Minimum 5 amusement, water-based, adventure or recreational attractions/rides. - Dedicated ticketed visitor facility. - Food court, restaurant or refreshment facilities. - Tourist amenities including digital payment facilities, information desk, drinking water, adequate toilets, parking, medical emergency services and waste management systems. - All statutory approvals required for operation.	Category 1, Category 2, Other Urban Areas	Rides and ride machinery including installation Buildings: entrance, food courts, administration and maintenance blocks Electrical installations, DG sets and control systems Water supply, drainage and waste-management systems Safety, fire-fighting and surveillance systems Ticketing, visitor amenity infrastructure and landscaping
13	Water Amusement Park	Amusement park featuring water play areas, slides, pools, splash pads, rivers and surfing/bathing environments.	- Minimum area: 20,000 sq. m. (~5 acres). - Capacity to handle minimum 100 sliders simultaneously.	Category 1, Category 2, Other Urban Areas	Water rides, slides, wave pools and associated machinery Water treatment, filtration and recirculation plants Buildings: changing rooms, lockers, food courts and administration blocks Pumps, electrical and DG installations Safety, lifeguard and fire equipment Landscaping and visitor amenities
14	Art and Cultural centre - Village	Art & Crafts village is set up in and around a place of tourist interest to promote indigenous art and crafts which will include souvenir shop, live demonstration area, but will exclude manufacturing in any form.	- Space of work for at least 10 artisans - Exhibition area of not less than 1000 sq ft	All Categories	Exhibition halls, craft demonstration areas and performance spaces/amphitheatre Artisan workshop and souvenir shop structures (excluding manufacturing facilities) Display and interpretation/AV equipment

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
					Visitor amenities: toilets, drinking water and parking Utilities and landscaping
18	Heritage Hotel	A hotel established in a heritage property of historical, architectural, cultural or traditional significance, including palaces, havelis, mansions, colonial-era buildings, Tea Heritage Bungalows, Jute Heritage Bungalows, plantation bungalows and similar structures built in a traditional architectural style. The façade, architectural features, ambience and character of the property shall be substantially preserved and maintained in accordance with applicable heritage conservation principles.	- Minimum category: Heritage Basic as per Ministry of Tourism guidelines. - Minimum 10 lettable rooms. - Heritage property built before 1950. - Facilities as per Ministry of Tourism guidelines. - Privately owned palaces may be converted into heritage hotels and will also be considered under this policy	Category 1, Category 2, Category 3, Special Tourism Areas	Cost of restoration, renovation and adaptive re-use of the heritage building Guest room conversion and interior works Kitchen, restaurant and housekeeping equipment Furniture, fixtures and period fittings Utilities: power, water, STP and fire-safety systems Conservation-compliant structural works and landscaping
19	Hotels	Hotel project should have the facilities expected to be matching with establishments in the 1 to 5 star categories according to the guidelines for the hotel of the Department of Tourism, Govt. of India, as applicable from time to time. The category shall include Boutique Hotels, which are distinguished by their unique architecture, heritage character, thematic design, personalized services or distinctive guest experience.	- Must satisfy Ministry of Tourism norms and obtain category certification. - Minimum 10 lettable rooms with attached bathrooms - A public toilet should be provided for visitors - Size of the rooms and bathroom, AC facilities should be as per the norms prescribed by the Department of Tourism, Govt. of India for such Hotels	All Categories	Hotel building and civil works: guest rooms, reception, lounge and convention space Kitchen, restaurant, bar and banquet equipment Furniture, fixtures and fittings Lifts, HVAC, electrical and plumbing installations Utilities: DG sets, STP/ETP and fire-fighting systems Car-parking infrastructure and laundry/housekeeping equipment
20	MICE or Convention Centre	Means having facilities to hold Meetings, Corporate events, Convocations and Exhibitions with atleast 1 hall	- Minimum seating capacity: 1000 persons. - Vehicle parking facility for not less than 200 cars and 20 coaches/buses, E charging station etc.	Category 1, Category 2, Other Urban Areas	Land and site development (within prescribed limits) Convention halls, exhibition space and meeting-room buildings

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
			- Minimum built-up area: 20,000 sq. ft. - Three-star or above hotel category. - Exhibition centre with temporary/permanent stall facilities. - Dedicated exhibition space of not less than 15,000 sq. ft. - Audio-visual, digital connectivity and event management facilities		Audio-visual, conferencing, interpretation and IT equipment Acoustics, stage and lighting systems HVAC, electrical and DG installations Catering/kitchen equipment Parking, visitor amenities and fire/life-safety systems
21	Motel	Should be located on National Highway, State Highway or Main District Road (MDR) or within short distance from such highways/MDR with minimum 2 toilets, restaurant, first-aid centre, medicine store, utility store, handicraft selling centre and parking.	- About 1 acre land required. - Minimum 2 lettable rooms. - Public toilets, restaurant, utility store, handicraft centre and parking. - Facilities like bar, public telephone, car repairing shop, fuel station etc. may be included.	All Categories	Motel building: lettable rooms, restaurant, first-aid centre and utility store Public toilets and vehicle-parking infrastructure Kitchen and housekeeping equipment Furniture, fixtures and fittings Vehicle service/fuel-filling/EV-charging facilities (where included) Utilities and signage
22	Wayside Amenities	Way side amenities will be a common facility centre on the National Highways, Tourist Destinations, State Highways, and Major District Roads within a short distance from such roads within the State.	- should have at least 10 rest rooms, restaurant, drinking water, toilet and car parking. - Food court (minimum 10 seating capacity), communication facilities, parking for 6 vehicles including buses. - Drinking water, restaurant and tourist utility shop. - Emergency medical services	All Categories	site development Rest rooms, toilets and shower blocks Restaurant/cafeteria structure and kitchen equipment Drinking-water systems Car/bus parking infrastructure Signage, lighting and landscaping EV-charging/fuel facilities (where included) and waste-management systems
23	Pilgrim Accomodation	low-budget hotel of 10 or more lettable rooms located near a centre	Located within or near a notified pilgrimage destination.	Category 1, Category 2,	site development

Sl. No.	Tourism Infrastructure Project	Definition	Minimum Requirement	Category	Eligible Capital Assets (ECA) Components for computation of EFCI
		of pilgrimage mainly for accommodation of pilgrims with a car parking facility preferably	• Minimum built-up area of 5,000 sq. ft. • Minimum accommodation capacity of 20 beds, wherever accommodation is provided. • Separate sanitation facilities for men and women and drinking water, waiting area and food service facilities. • Pilgrim information and assistance centre and First-aid or medical assistance facility. • Adequate parking and crowd-management arrangements.	Category 3 (where pilgrimage destination exists)	Dormitory/lettable room buildings and dining halls Kitchen and community dining equipment Furniture, fixtures and fittings Sanitation, water supply and waste-management systems Parking, pilgrim amenities and safety/fire equipment

Note: The Eligible Capital Assets (ECA) listed above are indicative of the fixed capital assets on the basis of which the Eligible Fixed Capital Investment (EFCI) shall be computed for each category of Tourism Unit, and shall in each case be subject to the inclusions, exclusions and prescribed limits specified by the authority from time to time. Working capital, consumables, and vehicles or assets not directly required for tourism operations shall not form part of ECA.

Annexure II: Operational Procedure of the West Bengal Tourism Industry Benefits Scheme, 2026 for Tourism Units

1. A Tourism unit claiming to be eligible for industry benefits available under the West Bengal Tourism Industry Benefits Scheme, 2026 for Tourism Units shall submit an application online to the Director of Tourism, West Bengal at New Secretariat Building, 'A' Block, 3rd Floor, 1, K.S. Roy Road, Kolkata-700001 for registration of the unit in the Form No. I annexed hereto. Any application submitted for registration of any Tourism Unit under the said Scheme shall be treated to be valid if submitted within the period of operation of the Scheme.
 - 1.1. On receipt of application for registration of any Tourism Unit, the Director of Tourism shall make, as expeditiously as possible, scrutiny of enquiry into the particulars furnished by the applicant unit and on being satisfied that the application in terms of the provision of the said scheme is in order, shall register the applicant unit with a No. and issue a certificate for such registration to the applicant unit with a copy to West Bengal Tourism Development Corporation Ltd., together with a copy of the application, for issue of Eligibility Certificate by the WBTDCL. If, however, any application is found to be not eligible for Registration under this Scheme, the Director of Tourism will issue a letter of rejection to the applicant unit with information to the WBTDCL.
 - 1.2. The Director of Tourism shall maintain a separate register for each district mentioning the "Category" (Category 1, Category 2, Category 3, Special Tourism Areas and Other Urban Areas) to which the district belongs and enters therein all relevant details in respect of the project, necessary to carry out the purposes of the said Scheme. Tourism Units falling under Category C (Mega Tourism Projects) shall also be specifically mentioned in the said register.
2. Submission of fourteen (14) mandatory documents shall be required along with the application, the list of which is enclosed in Form I — Composite Application for Registration and Eligibility Certificate. The Certificate of Date of Commencement of Commercial Operations (COD) shall be issued by the concerned Sub-Divisional Officer (SDO) of the district, and shall be accompanied by an inspection report prepared by the concerned SDO. Upon procurement of the said certificate, the Tourism Unit applying for eligibility shall approach the Director, West Bengal Tourism Development Corporation Limited (WBTDCL) for further processing.
3. After receipt of the application from the Director of Tourism, West Bengal, together with the copy of the Registration Certificate issued by him, the WBTDCL will scrutinize the particulars together with the Certificate of Date of Commencement of Commercial Operations (COD) issued by the concerned Sub-Divisional Officer (SDO) and the accompanying inspection report, necessary for issuance of Eligibility Certificate by them and also make such further enquiry as may be deemed necessary in respect thereof. If on such scrutiny/enquiry the Corporation is satisfied that such unit is eligible for one or more than one benefits available under the terms of the Scheme, an Eligibility Certificate shall be forthwith issued by the said Corporation to such applicant unit. A copy of the Eligibility Certificate shall also be endorsed to the Director of Tourism for information and record in that office.
4. The Director of Tourism and the WBTDCL may cause a joint inspection if they consider so necessary anywhere in any case under this Scheme. The Director of Tourism and the WBTDCL will keep each other informed of the decision taken by either of them in respect of any case under the Scheme.
 - 1.1 The Tourism Department may constitute State Level Committees, Project Review Committees, District Level Facilitation Committees, or such other committees as may be considered necessary for implementation, facilitation, monitoring, approval, inter-departmental coordination, and review of Tourism Units under the Scheme.
 - 1.2 The Tourism Department, WBTDCL, local authorities, planning authorities, utility agencies, financial institutions, and other Government departments shall coordinate for effective implementation of the Scheme and facilitation of Tourism Units.
5. Applications for benefits, subsidies, reimbursements, concessions, certifications, registrations, approvals, and related benefits under the Scheme shall be submitted online or through such digital mechanism as may be prescribed by the Tourism Department or WBTDCL from time to time. A Tourism Unit, after receipt of the Eligibility Certificate from the West Bengal Tourism Development Corporation Ltd. may apply for the industry benefits to which it may be entitled, under West Bengal Tourism Industry Benefits Scheme 2026 for Tourism Units in the manner as prescribed below:

- 4.1. **Capital Investment Subsidy:** An eligible unit shall submit an application online to the Managing Director, WBTDCL in Form No. II as appended hereto for the purpose. The Corporation, if on scrutiny of the documents is satisfied, will work out the admissibility of the Capital Investment Subsidy and will, as early as possible, inform the applicant of the quantum of admissibility of such subsidy and the mode of disbursement thereof, by the Corporation. An eligible unit claiming the Additional Capital Investment Subsidy shall apply for the same along with its application in Form No. II, supported by documents establishing its special category status (ownership and control by Women / SC / ST / differently-abled entrepreneurs) and/or the location of the unit in a Special Tourism Area or Category 1 area, as applicable.
- 4.2. **Interest Subsidy:** An eligible unit shall apply online to the Managing Director, WBTDCL for interest subsidy on the interest liability on account of the term loan secured by the unit from Bank(s)/Financial Institution(s) in Form No. III annexed hereto. Immediately on receipt of the application, the Corporation will correspond with concerned Bank(s)/Financial Institution(s) and obtain a certificate in the format at Annexure-A to Form No. III regarding payment of interest against the term loan secured for implementation of the approved project and the Corporation, if satisfied about the payment of interest to the Bank(s)/Financial Institution(s) according to the norms of the Scheme will sanction interest subsidy in favour of the applicant unit to be credited to its account maintained in the concerned Bank(s)/Financial Institution(s) under intimation to the unit and Director of Tourism, Govt. of West Bengal.
- 4.3. **Waiver of Electricity Duty:** An eligible unit may apply to the Directorate of Electricity for waiver of electricity duty in Form No. IV annexed hereto with a copy to the Director of Tourism, West Bengal. The Director of Tourism after receipt of copy of application from the Tourism unit will cause an enquiry and ascertain the actual Commercial Operation Date (COD) of the unit and communicate the same to the Directorate of Electricity, following the required norms, with a copy to the applicant unit.
- 4.4. **Employment Generation Subsidy:** An eligible unit shall apply online to the Managing Director, WBTDCL in Form No. V annexed hereto, for reimbursement of admissible subsidy on account of expenditure incurred for contribution towards Employees State Insurance and/or Employees Provident Fund with a certificate issued by the respective authorities regarding contribution made by them in the manner as per Annexure-A to Form No. V. The Corporation on scrutiny of papers will sanction and disburse the subsidy as admissible to the unit.
- 4.5. **Refund of Stamp Duty and Registration Fee:** An eligible unit shall apply online to the Managing Director, West Bengal Tourism Development Corporation Ltd. for refund of stamp duty and registration fee as may be admissible according to provision of the Scheme in Form No. VII annexed hereto. The Director of Tourism after receipt of application from the tourism unit will examine the documents adduced and issue a certificate in the format at Annexure-A to Form No. VII to WBTDCL, with a copy to the applicant, if the unit is found eligible for refund of stamp duty and registration fee paid at the time of registration of the documents in respect of land and building for setting up of the project.
- 4.6. **Quality Certification Benefit:** An eligible unit may apply online to the Managing Director, West Bengal Tourism Development Corporation Ltd. for subsidy for quality improvement as may be admissible according to the provisions of the Scheme in Form No. VIII annexed hereto. The Director of Tourism after receipt of application from the tourism unit will examine the documents adduced and issue a certificate in the format at Annexure-A to Form No. VIII to WBTDCL, with a copy to the applicant, if the unit is found eligible for reimbursement of the expenditure incurred for quality improvement / certification as admissible under the provisions of the Scheme.
- 4.7. **Additional Floor Area Ratio (FAR):** An eligible Tourism Unit entitled to additional FAR / FSI under this Scheme shall apply online to Director of Tourism for entitlement of additional floor area ratio (FAR) as may be entitled according to the provisions of the scheme in Form IX annexed hereto. The Director of Tourism after receipt of application from the tourism unit will issue a certificate in the format at Annexure-A to Form IX to the applicant, based on the examination of the documents adduced the applicant will produce the certificate issued by Director, Tourism in Annexure-A along with the building plan and other related documents to the competent planning authority of the concerned area for sanction of the building plan with additional FAR.
- 4.8. **Net SGST reimbursement:** An eligible Mega Tourism Project (Category C), as defined under the SGST Reimbursement provision of this Scheme, shall apply online to the Managing Director, West Bengal Tourism Development Corporation for SGST Reimbursement in lieu of interest subsidy, as may be admissible according to the provisions of the scheme in Form X annexed hereto.

Immediately on receipt of the application the Corporation will scrutinize the admissibility of the claim and on being satisfied, the Corporation will take steps for disbursement of the reimbursement to the unit.

- 4.9. Assistance for Sustainability Benefits:** An eligible unit may apply online to the Managing Director, WBTDCL for reimbursement of expenditure incurred on implementing sustainability measures, as may be admissible under the provisions of the Scheme, in Form No. XI annexed hereto, supported by documentary evidence of the capital cost incurred and of the operationalisation of the sustainability measures. Member Secretary, West Bengal Pollution Control Board, or the concerned competent authority, shall, where applicable, issue a certificate confirming that the statement made and the particulars furnished by the unit are correct and that the installed systems meet the applicable standards. The Corporation, on scrutiny of the documents and subject to the annual limit of ten (10) tourism units prescribed under the Scheme, will sanction and disburse the benefit as admissible to the unit.
6. The Tourism Department or WBTDCL may issue detailed Operational Guidelines, standard operating procedures, formats, timelines, documentation requirements, digital workflows, verification mechanisms, and other implementation instructions from time to time for operationalization of the Scheme.
7. **Verifications by WBTDCL:** WBTDCL before disbursement of industry benefits will make necessary verification to ensure that the nature of activities of the unit continues to be the same and the units are in operation.
8. Monitoring, Review and Recovery
- 6.1 WBTDCL and the Tourism Department may undertake inspection, monitoring, verification, or review of any Tourism Unit approved under the Scheme to ascertain compliance with the provisions of the Scheme.
- 6.2 In the event of misrepresentation, suppression of facts, fraud, diversion of funds, non-operation of the Tourism Unit, change in approved use, or violation of Scheme conditions, the Government or WBTDCL may suspend, withdraw, or recover the industry benefits granted under the Scheme, together with applicable interest, after providing reasonable opportunity of being heard to the concerned Tourism Unit.
- 6.3 The decision of the State Government in matters relating to interpretation, implementation, admissibility of industry benefits, relaxation of conditions, and resolution of disputes under the Scheme shall be final and binding.
9. The Tourism Department may integrate the implementation of this Scheme with single-window systems, digital approval platforms, investment facilitation mechanisms, and other State Government initiatives for ease of doing business.
