बिहार सरकार,
गन्ना उद्योग विभाग

अधिसूचना

एस०ओ०सं०–02/रेगु०–2–700–07/2026–पार्ट–2124/पटना, दिनांक 05 नवम्बर, 2026

विषय : **बिहार गन्ना उद्योग निवेश प्रोत्साहन नीति–2026 के कार्यान्वयन हेतु मार्गदर्शन के संबंध में।**

राज्य सरकार द्वारा संकल्प संख्या–1231 दिनांक–25.06.2026 के माध्यम से **बिहार गन्ना उद्योग निवेश प्रोत्साहन नीति–2026** निर्गत किया गया है।

2. विभागीय अधिसूचना संख्या–1829 दिनांक–18.09.2026 द्वारा **"बिहार गन्ना उद्योग निवेश प्रोत्साहन नीति–2026"** के कार्यान्वयन हेतु मार्गदर्शिका (भाग–1) को अधिसूचित किया गया है।

3. संकल्प की कंडिका–7.1.5 के आलोक में **"बिहार गन्ना उद्योग निवेश प्रोत्साहन नीति–2026"** के कार्यान्वयन हेतु Operational Guidelines (Part-II) संलग्न को अधिसूचित किया जाता है।

4. संकल्प की कंडिका–7.1.1 के आलोक में परिस्थिति के अनुरूप कार्यकारी आदेश के माध्यम से संशोधन/विलोपन के प्रावधानो और दिशा–निर्देशों को संशोधित किया जा सकेगा।

5. मार्गदर्शिका पर सक्षम प्राधिकार का अनुमोदन प्राप्त है।

बिहार राज्यपाल के आदेश से,

(धर्मेन्द्र सिंह)
सचिव,
गन्ना उद्योग विभाग।

ज्ञापांक–02/रेगु०–2–700–07/2026–पार्ट–2124 /पटना, दिनांक 05 नवम्बर, 2026

प्रतिलिपि–महालेखाकार, बिहार/कोषागार पदाधिकारी, सचिवालय कोषागार, विकास भवन, पटना को सूचनार्थ प्रेषित।

सचिव।

ज्ञापांक–02/रेगु०–2–700–07/2026–पार्ट–2124 /पटना, दिनांक 05 नवम्बर, 2026

प्रतिलिपि–मुख्यमंत्री, बिहार के प्रधान सचिव/मंत्री, गन्ना उद्योग विभाग के आप्त सचिव/मुख्य सचिव, बिहार, पटना के विशेष कार्य पदाधिकारी/विकास आयुक्त, बिहार, पटना के प्रधान आप्त सचिव को सूचनार्थ प्रेषित।

सचिव।

ज्ञापांक–02/रेगु०–2–700–07/2026–पार्ट–2124 /पटना, दिनांक 05 नवम्बर, 2026

प्रतिलिपि–सभी अपर मुख्य सचिव/सभी प्रधान सचिव/सभी सचिव/सभी विभागाध्यक्ष, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

सचिव।

क्रमशः.....2

ज्ञापांक–02 / रेगु॰–2–700–07 / 2026–पार्ट– 2124 / पटना, दिनांक 05 नवम्बर, 2026

प्रतिलिपि– सभी प्रमंडलीय आयुक्त / स्थानिक आयुक्त, बिहार, भवन, नई दिल्ली / सभी जिला पदाधिकारी / सभी महाप्रबंधक, राज्य की कार्यरत चीनी मिलें को सूचनार्थ प्रेषित।

सचिव।

ज्ञापांक–02 / रेगु॰–2–700–07 / 2026–पार्ट– 2124 / पटना, दिनांक 05 नवम्बर, 2026

प्रतिलिपि–आई॰ टी॰ प्रबन्धक, गन्ना उद्योग विभाग, बिहार, पटना को विभागीय वेवसाइट पर अपलोड करने हेतु सूचनार्थ प्रेषित।

सचिव।

GOVERNMENT OF BIHAR

SUGARCANE INDUSTRIES DEPARTMENT

Operational Guidelines

(Part-II)

for implementation of the

Bihar Sugarcane Industry Investment Promotion Policy-2026

(Bihar Ganna Udyog Nivesh Protsahan Niti-2026)

Detailed provisions for Expansion, Modernisation, Upgradation and Conversion to Special-Grade Sugar

Table of Contents

1. Short Title, Purpose and Application 3
2. General Eligibility and Appraisal Principles 3
3. Expansion / Upgradation / Modernisation / Conversion to Special-Grade Sugar 4
4. Application-wise Treatment and 33% Overall Cap 11
5. Application Process Workflow 12
6. Documents Required 15
7. Transitional Treatment of Applications 15
8. Scrutiny, Decision and Safeguards 15
9. Power to Clarify and Remove Difficulties 16
10. Definitions 16
Annexure-I: Stage-wise List of Documents 19

1. Short Title, Purpose and Application

These Guidelines may be called the **Operational Guidelines (Part-II) for implementation of the Bihar Ganna Udyog Nivesh Protsahan Niti-2026**. They prescribe the detailed eligibility conditions, calculation principles, technical verification, documentary evidence, approval workflow and subsidy-claim procedure for capacity expansion, modernisation, upgradation and conversion to Special-Grade sugar, including eligible expansion of distillery / ethanol and co-generation unit attached to sugar mills.

1.1 Matters already governed by Part-I

Except where expressly supplemented or modified by these Guidelines or provided under Clause-7, all provisions of Operational Guidelines (Part-I) shall continue to apply, including institutional responsibilities; use of SIPP, SWC and SIPB systems; SIPB Stage-I approval; eligible Fixed Capital Investment; statutory clearances; technical inspection; Project Monitoring Committee examination; competent-authority approval; dovetailing and prohibition of duplicate benefit; monitoring; penalties; recovery; grievance redressal; undertakings; surety bonds; and annexure formats. Bank / FI appraisal, minimum term-loan conditions, credit-linked release and adjustment of capital subsidy against term-loan principal shall apply only where Bank / FI finance is availed or interest financial assistance is claimed. A wholly self-funded project shall instead follow the appraisal and verification requirements prescribed in these Guidelines. These Guidelines shall be read together with the Policy and Part-I and shall not reopen or duplicate matters already settled therein.

1.2 Policy supremacy, interpretation and future amendments

These Guidelines are an implementation instrument and shall not override the notified Policy. In case of inconsistency, the Policy and the decision of the competent authority shall prevail. The Sugarcane Industries Department may issue clarifications, prescribe additional safeguards, approvals, reports, forms or evidence, or amend these Guidelines where further legal, financial, technical, environmental; excise, tax, power-sector or other clearance is considered necessary. The PMC may recommend such amendment or clarification considering implementation experience.

2. General Eligibility and Appraisal Principles

2.1 Except as provided under Clause 7, an application under these Guidelines may be made only by an eligible existing mill operating in Bihar. The applicant shall obtain a fresh, project-specific SIPB Stage-I clearance for the proposed expansion, modernisation, upgradation or conversion project.

2.2 Only new Fixed Capital Investment directly related to and included in the approved project shall be eligible, subject to the Policy, Part-I and these Guidelines. Only eligible FCI expenditure incurred on or after SIPB Stage-I approval shall be considered. Eligible assets must be acquired, installed, paid for, capitalised and put to use at the approved location within the prescribed period. Existing, second-hand, leased, revalued or unrelated assets; routine repairs or replacement; working capital; recoverable taxes; unsupported or out-of-period expenditure; and costs claimed under any other scheme, component or application shall be excluded. Shared costs shall be allowed only to the extent reasonably attributable to the approved project and independently certified. No asset or expenditure shall be counted more than once.

2.3 The applicant shall submit independently certified records of the mill's capacity and operating performance before implementation and after commissioning of the approved project. The post-project results shall be compared with the certified pre-project baseline to

verify the actual incremental capacity or measurable improvement attributable solely to the approved investment.

2.4 The score matrix prescribed in Part-I for appraisal of investment plans shall not apply to expansion, modernisation, upgradation or conversion to Special-Grade sugar / ICUMSA projects. Such proposals shall be decided through mandatory eligibility, documentary scrutiny, technical verification, financial appraisal, PMC examination and competent-authority approval. The land-allocation score matrix shall continue to apply only where Departmental / BSSC land is sought.

2.5 A proposal shall be classified according to the actual nature, scope and intended outcome of the project, irrespective of the category or title stated by the applicant. If the proposal is filed under an incorrect category, the PMC may assign the appropriate category after examining the DPR, the applicable Bank / FI appraisal or institutional appraisal, and the technical opinion. The applicant shall comply with all eligibility conditions and documentation applicable to that category.

For instance: If an existing sugar mill that does not presently manufacture ethanol proposes to establish a new distillery / ethanol unit using molasses or another permitted feedstock, that unit shall be classified as a diversification project because it creates a new product line and a distinct manufacturing process. If the sugar mill already operates a distillery / ethanol unit and increases its KLPD capacity, the proposal shall be treated as expansion; if it improves only the efficiency or technology of that existing unit without increasing installed capacity, it shall be treated as modernisation. Where the proposal includes more than one component, each component shall be classified and assessed according to its actual scope.

2.6 No expenditure or capacity shall be counted twice across components, applications or schemes.

3. Expansion / Upgradation / Modernisation / Conversion to Special-Grade Sugar

3.1 Existing / Operating Sugar Mills

An existing or operating sugar mill shall be eligible for assistance under this Policy for capacity expansion, modernisation, upgradation or conversion to Special-Grade sugar production, subject to fulfilment of the prescribed eligibility conditions.

3.1.1 Expansion of Existing / Operating Sugar Mills

Sl.	Heading	Quantum of incentives
1.	**Capital Subsidy on Fixed Capital Investment**	• For capacity expansion of an operating sugar mill by at least 1,000 TCD, capital subsidy of ₹15.00 crore shall be admissible. • Where the capacity expansion exceeds 1,000 TCD, additional capital subsidy of ₹1.50 crore shall be admissible for every additional 100 TCD capacity, subject to verification and approval by the competent authority.
2.	**Net SGST Reimbursement**	• 100% reimbursement of Net SGST paid on the additional sugar produced due to capacity expansion shall be admissible for a period of five years from the date of commencement of commercial production from the expanded capacity.
3.	**Reimbursement of Stamp Duty and Registration Fee**	• 100% reimbursement of stamp duty and registration fee paid on purchase of land required for capacity expansion shall be admissible, subject to submission of registered documents, proof of payment and verification by the concerned authority.

Table 3.1 | Incentives for Existing of Sugar Mills

3.1.2 Modernisation / Upgradation / Conversion to Special-Grade Sugar

Where an operating mill modernises / upgrades or converts to a refinery producing Special-Grade sugar to International Commission for Uniform Methods of Sugar Analysis (ICUMSA) standards, the mill shall be eligible for capital subsidy.

Sl.	Heading	Quantum of incentives
1.	**Modernisation / Upgradation / Conversion to Special-Grade Sugar**	• The admissible subsidy shall be 20% of the eligible Fixed Capital Investment, subject to a maximum ceiling of ₹5.00 crore, whichever is lower. • Such subsidy shall be granted only after verification of eligible investment, completion of the approved modernisation / upgradation / conversion work and compliance with the provisions of this Policy.

Table 3.2 | Incentives for Modernisation / Upgradation for existing Sugar Mills

3.1.3 Capital subsidy disbursement — milestone-linked

Milestone / when incentive is given	Timeline	Incentive release
• A minimum additional crushing capacity of 1,000 TCD over the certified pre-expansion capacity shall be achieved. The expanded capacity shall be demonstrated for not less than 10% of the eligible crushing days in the Relevant Period, being the first complete crushing season after commissioning during which adequate sugarcane was available and all statutory approvals required for operation remained valid. Days excluded under the definition of Relevant Period shall not form part of the denominator. The demonstration period shall include either (i) at least six consecutive crushing days, or (ii) two separate periods of at least three consecutive crushing days each, with a gap of one crushing day between the two periods, during which the mill operates at or above the approved expanded capacity. Any fraction shall be rounded up to the next whole day. Where 10% of the total crushing days results in a fraction, the required number of demonstration days shall be rounded up to the next whole day. Except for the consecutive-day requirement specified above, the remaining demonstration days need not be consecutive and shall be verified by the Technical Committee on the basis of certified crushing and operational records. For example, if the first complete crushing season after commissioning contains 145 eligible crushing days under the definition of Relevant Period, the minimum demonstration period shall be 15 days, calculated as 145 × 10% = 14.5 days and rounded up to 15 days. Out of these 15 days, the mill shall operate at or above the approved	After commissioning, Technical Committee verification, capacity demonstration and commencement of commercial production from the expanded capacity.	₹15.00 crore for minimum 1,000 TCD expansion, with additional subsidy of ₹1.50 crore for every additional 100 TCD, subject to Policy ceiling, verification and approval.

Milestone / when incentive is given	Timeline	Incentive release
expanded capacity either for at least six consecutive crushing days or for two periods of at least three consecutive crushing days each, separated by a gap of one crushing day. The remaining demonstration days may be non-consecutive within the same Relevant Period. • New plant and machinery installed for the approved expansion shall be commissioned and certified by the Technical Committee; • The applicant shall demonstrate utilisation of committed project funds at least equal to the capital subsidy claimed or admissible. For a Bank / FI-financed project, utilisation of promoter contribution and loan funds shall conform to the sanctioned means of finance in the Bank / FI appraisal and shall be certified by the Chartered Accountant and the lending Bank / FI, as applicable. For a wholly self-funded project, utilisation of promoter equity, internal accruals or existing own funds shall conform to the means of finance approved in the NSI, VSI or other Government-approved institutional appraisal and shall be supported by a Chartered Accountant's certificate, audited accounts and bank records; • Commencement of commercial production from the expanded capacity shall be certified by the Cane Officer / authorised Departmental officer, based on production records and site verification.		

Table 3.3 | Sugar Mills — capital subsidy release milestones, timeline and documents

3.2 Existing Distillery / Ethanol Unit

3.2.1 Expansion / Modernisation / Upgradation / Conversion

An existing distillery / ethanol unit attached to a sugar mill shall be eligible for assistance under this Policy for expansion, modernisation, upgradation or conversion for ethanol production. For an expansion project, the proposed additional capacity shall not be less than 15 KLPD. Such unit may be a single-feed or multi-feed unit producing only 100% fuel-grade ethanol, with priority to molasses as feedstock. The following incentives shall be admissible:

Sl.	Heading	Quantum of incentives
1.	**Capital Subsidy on Fixed Capital Investment**	• For expansion of an existing distillery / ethanol unit attached to a sugar mill by at least 15 KLPD, capital subsidy of 15% of the Fixed Capital Investment shall be admissible, subject to a maximum limit of ₹5.00 crore, whichever is lower.
2.	**Interest Financial Assistance**	• Interest financial assistance shall be admissible on the project term loan for period of five years from the date of commencement of commercial production at 10% or the actual bank interest rate, whichever is lower, subject to a maximum eligible loan amount of 50% of the project cost and a cap of ₹20.00 crore.

Sl.	Heading	Quantum of incentives
3.	**Net SGST Reimbursement**	• 100% reimbursement of Net SGST paid on additional ethanol produced due to capacity expansion shall be admissible for a period of five years from the date of commencement of commercial production from the expanded capacity.
4.	**Reimbursement of Stamp Duty and Registration Fee**	• 100% reimbursement of registration fee and stamp duty paid on land purchased for the expansion, modernisation, upgradation or conversion of the existing distillery / ethanol unit shall be admissible.

Table 3.4 | Existing distillery / ethanol unit — expansion, modernisation, upgradation or conversion incentives

Note: An eligible distillery / ethanol unit must supply 100% of its eligible production to Oil Marketing Companies under the Government of India's Ethanol Blending Programme. An applicant shall not claim duplicate benefit for the same component under any other policy, including the Bihar Biofuels Production Promotion Policy-2023.

3.2.2 Capital subsidy disbursement — milestone-linked

For a distillery / ethanol unit, capital subsidy shall be released after commissioning, capacity verification and commencement of eligible ethanol production. The table below specifies the release stage and required documents.

Milestone / when incentive is given	Timeline	Incentive release
• For an expansion project, a minimum additional capacity of 15 KLPD over the certified pre-expansion capacity shall be achieved. The expanded capacity shall be demonstrated for not less than 10% of the eligible production days in the Relevant Period, being the first complete Alcohol Year after commissioning during which permitted feedstock was available and all applicable Excise, environmental and other statutory permissions remained valid. Days excluded under the definition of Relevant Period shall not form part of the denominator. The demonstration period shall include either (i) at least six consecutive production days, or (ii) two separate periods of at least three consecutive production days each, with a gap of one production day between the two periods. Any fraction shall be rounded up to the next whole day. For example, if the first complete Alcohol Year after commissioning contains 145 eligible production days under the definition of Relevant Period, the minimum demonstration period shall be 15 days, calculated as 145 × 10% = 14.5 days and rounded up to 15 days. Out of these 15 days, the unit shall operate at or above the approved expanded capacity either for at least six consecutive production days or for two periods of at least three consecutive production days each, separated by a gap of one production day. The remaining	After completion, production start and capacity verification.	15% of eligible FCI, subject to maximum ₹5 crore.

Milestone / when incentive is given	Timeline	Incentive release
demonstration days may be non-consecutive within the same Relevant Period. • The applicant shall demonstrate utilisation of committed project funds at least equal to the capital subsidy claimed or admissible. For a Bank / FI-financed project, utilisation of promoter contribution and loan funds shall conform to the sanctioned means of finance in the Bank / FI appraisal and shall be certified by the Chartered Accountant and the lending Bank / FI, as applicable. For a wholly self-funded project, utilisation of promoter equity, internal accruals or existing own funds shall conform to the means of finance approved in the NSI, VSI or other Government-approved institutional appraisal and shall be supported by a Chartered Accountant's certificate, audited accounts and bank records; • New plant, machinery and equipment installed for the approved expansion / modernisation / conversion shall be certified by the Technical Committee; • Commercial production from the expanded, modernised or converted distillery / ethanol unit shall be certified by the Cane Officer or authorised Departmental officer on the basis of production records and site verification.		

Table 3.5| Distillery / Ethanol Unit — capital subsidy release milestones, timeline and documents

3.3 Co-generation Power Unit

3.3.1 Expansion

An existing co-generation power unit attached to a sugar mill shall be eligible for assistance under this Policy for capacity expansion, provided that the proposed additional capacity is not less than 5 MW. The following incentives shall be admissible:

Sl.	Heading	Quantum of incentives
1.	**Capital Subsidy on Fixed Capital Investment**	• For expansion of an existing co-generation power unit attached to a sugar mill by at least 5 MW, capital subsidy equal to 20% of the Fixed Capital Investment shall be admissible, subject to a maximum limit of ₹15.00 crore.
2.	**Reimbursement of Stamp Duty and Registration Fee**	• 100% reimbursement of registration fee and stamp duty paid on land purchased for expansion of the existing co-generation power unit shall be admissible.

Table 3.6 | Existing co-generation power units — capital subsidy and fiscal incentives

Additional provisions for co-generation units:

- A Power Purchase Agreement (PPA) shall be executed with the Bihar Distribution Company (DISCOM) for surplus power produced; the cost of transmission line construction up to 10 km from the co-generation unit shall be borne by the concerned DISCOM.

- Surplus electricity shall be purchased by the DISCOM in accordance with the Tariff Policy-2016 issued by the Ministry of Power / Ministry of Energy, Government of India.
- New PPA, their renewal, extension and tariff determination shall be carried out by the Energy Department, Government of Bihar, in accordance with the directions and norms framed by the Energy Department, Patna.

3.3.2 Capital subsidy disbursement — milestone-linked

For Co-generation Power Units, capital subsidy is released after installation, commissioning, capacity verification and power-related approvals / arrangements.

Milestone / when incentive is given	Timeline	Incentive release
• A minimum additional capacity of 5 MW over the certified pre-expansion capacity shall be installed and commissioned. The expanded capacity shall be demonstrated for not less than 10% of the eligible operational days in the Relevant Period, being the first complete crushing season or other operating cycle approved by the competent authority after commissioning during which fuel was available and all applicable synchronisation, evacuation, PPA / DISCOM and statutory permissions remained valid. Days excluded under the definition of Relevant Period shall not form part of the denominator. The demonstration period shall include either (i) at least six consecutive operational days, or (ii) two separate periods of at least three consecutive operational days each, with a gap of one operational day between the two periods. Any fraction shall be rounded up to the next whole day. For example, if the first complete approved operating cycle after commissioning contains 145 eligible operational days under the definition of Relevant Period, the minimum demonstration period shall be 15 days, calculated as 145 × 10% = 14.5 days and rounded up to 15 days. Out of these 15 days, the unit shall operate at or above the approved expanded capacity either for at least six consecutive operational days or for two periods of at least three consecutive operational days each, separated by a gap of one operational day. The remaining demonstration days may be non-consecutive within the same Relevant Period. • The applicant shall demonstrate utilisation of committed project funds at least equal to the capital subsidy claimed or admissible. For a Bank / FI-financed project, utilisation of promoter contribution and loan funds shall conform to the sanctioned means of finance in the Bank / FI appraisal and shall be certified by the Chartered Accountant and the lending Bank / FI, as applicable. For a wholly self-funded project, utilisation of promoter equity, internal accruals or existing own funds shall conform to the means of	After expansion commissioning and capacity verification.	20% of eligible FCI, subject to maximum ₹15 crore.

Milestone / when incentive is given	Timeline	Incentive release
finance approved in the NSI, VSI or other Government-approved institutional appraisal and shall be supported by a Chartered Accountant's certificate, audited accounts and bank records; • New plant, machinery and equipment installed for the approved co-generation power unit expansion shall be certified by the Technical Committee; • Surplus power arrangement, including PPA / DISCOM linkage / power evacuation approval, as applicable, shall be verified by the authorised Departmental officer / concerned authority based on records and site verification.		

Table 3.7 | Co-generation Power Units — capital subsidy release milestones, timeline and documents

3.4 Calculation of Expansion Capacity and Incentive Claims

For expansion projects, incentives shall be determined only on the verified increased capacity created by the approved project. Existing capacity, production from old facilities, routine replacement and better utilisation of existing machinery shall not be treated as expansion. Investors should follow the calculation steps below.

Step	How to calculate	Eligibility and incentive
1. Determine the pre-project baseline	Use the certified installed capacity immediately before implementation of the approved project: **Pre-project capacity = certified installed capacity.**	Establish the installed capacity through statutory records, approved machinery specifications and independent technical verification. Do not use historical average production to determine capacity expansion.
2. Verify post-project capacity	Determine the capacity achieved after the approved new plant and machinery has been installed, commissioned and successfully demonstrated.	The post-project capacity must be certified by the recognised technical institution such as National Sugar Institute (NSI), Vasantdada Sugar Institute (VSI) or other institute as may be notified by the Government of Bihar.
3. Calculate incremental capacity	**Incremental capacity = verified post-project capacity − pre-project capacity.**	The verified increment must be at least **1,000 TCD** for a sugar mill, **15 KLPD** for a distillery / ethanol unit, or **5 MW** for a co-generation unit.
4. Calculate the applicable incentive	Apply the relevant Policy rate only to the verified incremental capacity or eligible Fixed Capital Investment attributable to the approved expansion.	**Sugar mill:** ₹15 crore for the first eligible 1,000 TCD, plus ₹1.50 crore for each complete additional block of 100 TCD. **Distillery / ethanol:** 15% of eligible FCI, maximum ₹5 crore. **Co-generation:** 20% of eligible FCI, maximum ₹15 crore. All assistance remains subject to applicable Policy conditions and the project-level cap.
5. Calculate additional	**Additional eligible production = verified post-project production**	Only Net SGST actually paid on additional production attributable to

production for SGST claims	**– average verified production of the two immediately preceding complete relevant years or seasons.**	the approved expansion shall be considered, subject to tax verification and Policy conditions.

Table 3.8 | Investor guide for calculation of expansion capacity and incentive claims

Baseline and Verification Principles

For determining capacity expansion, the pre-project baseline shall be the certified installed capacity of the mill immediately before implementation of the approved project, as established through statutory records, approved machinery specifications and independent technical verification.

The average verified production of the two immediately preceding complete relevant years or seasons shall be used only for determining additional eligible production for Net SGST reimbursement. Where such production records are unavailable or materially affected by an abnormal shutdown, the PMC may accept another appropriate period or require additional statutory records and an independent technical assessment, with reasons recorded.

Illustration—Expansion exceeding the minimum threshold: If the certified pre-project installed capacity of a sugar mill is 3,500 TCD and the verified post-project installed capacity is 5,000 TCD, the incremental installed capacity shall be 1,500 TCD (5,000 − 3,500). Of this, the first 1,000 TCD qualifies for capital subsidy of ₹15.00 crore, while the remaining 500 TCD constitutes additional installed capacity above the minimum threshold and qualifies for additional capital subsidy of ₹7.50 crore, calculated at ₹1.50 crore for each complete block of 100 TCD. Accordingly, the total illustrative capital subsidy shall be ₹22.50 crore, subject to technical verification, approval and other applicable Policy conditions.

Minimum evidence: The claim shall include verified baseline records for two complete years or seasons; pre- and post-project capacity certificates; details of existing and newly installed plant and machinery; invoices, payment and commissioning evidence; applicable statutory production, Excise, OMC, metering, PPA / DISCOM and tax records; CA / Bank certificates, where applicable; and the Technical Committee's verification report. The Department may require certification from VSI, NSI or other institute as may be notified by the Government of Bihar.

4. Application-wise Treatment and 33% Overall Cap

4.1 Subsequent expansion under a fresh SIPB Stage-I application

Where an investor submits a separate SIPB Stage-I application for expansion, the approved expansion shall be treated as a distinct project for incentive computation. A fresh 33% ceiling shall apply to the approved project cost of that expansion application. Earlier eligible investment and incentives of the original mill shall not be included in the new denominator or claimed again. Each later expansion requires independent Stage-I approval, financial appraisal, eligible FCI, capacity verification and project-wise records.

Illustration 1 | Separate expansion applications

Application	**Approved project cost**	**Maximum aggregate of capital subsidy and interest assistance**
Original new mill project	₹300 crore	33% = ₹99 crore, subject to component-wise Policy limits
Later expansion under fresh Stage-I	₹90 crore	Fresh 33% = ₹29.70 crore, subject to expansion-specific Policy limits

approval		
The ₹90 crore expansion is assessed independently; the earlier ₹300 crore cost and subsidy are not reopened or counted again.		

4.2 Multiple Expansion Components in One Application

Where expansion of a sugar mill, distillery / ethanol unit and co-generation unit is proposed in one SIPB Stage-I application, the combined proposal shall be treated as one integrated expansion project. Eligibility and subsidy shall first be calculated component-wise under the respective Policy provisions, but the aggregate of capital subsidy and interest assistance for all components shall not exceed 33% of the consolidated approved project cost. For a Bank / FI-financed project, such cost shall be based on the Bank / FI appraisal; for a wholly self-funded project, it shall be based on the appraisal by NSI, VSI or another institution notified or approved by the Government of Bihar, as accepted by the competent authority. Common costs shall be allocated on a reasonable, certified basis and shall not be duplicated.

Illustration 2 | Integrated expansion		
Component	**Approved cost**	**Illustrative component-wise assistance**
Sugar mill expansion	₹70 crore	₹22.50 crore
Distillery expansion	₹40 crore	₹5 crore capital subsidy plus eligible interest assistance
Co-generation expansion	₹30 crore	₹6 crore
Total	**₹140 crore**	**Aggregate cannot exceed ₹46.20 crore, being 33% of ₹140 crore**
If component-wise assistance totals ₹50 crore, admissible assistance shall be restricted to ₹46.20 crore. The PMC shall record the order and manner of such restriction without exceeding any component-specific ceiling.		

5. Application Process Workflow

Stage 1 — SIPB Stage-I Clearance

- **Process:** Except as provided under Clause-7, the applicant shall submit a fresh, project-specific application through the Single Window Clearance (SWC) Portal for the proposed expansion, modernisation, upgradation or conversion project, together with the prescribed project, land, capacity, investment and statutory-clearance details. Any deficiency in the submitted documents shall be communicated to the investor within 15 days of receipt of the application. The investor shall rectify the deficiency and submit the required response within 30 days from the date of such communication, failing which the application may be rejected or closed.
- **Timeline:** The application shall be processed within the timeline prescribed under the applicable SWC / SIPB framework.
- **Scrutiny, evaluation and approval:** The PMU shall verify the documents required for SIPB Stage-I clearance. Such verification shall be counter-checked by the Member Secretary of the PMC or by any officer or member nominated by the PMC. The PMU and the counter-checking authority shall apply the same due-diligence standards as those followed by SIPB for examination of Stage-I proposals.
  After completion of scrutiny, the proposal shall be placed before the PMC for evaluation and recommendation. The PMC may require the applicant to present the proposal and

provide clarifications, either in person or through video conference. Upon completion of its evaluation, the PMC shall recommend the proposal to the competent authority in accordance with the following approval thresholds:

a. For an investment proposal up to ₹5 crore, the PMC shall submit its recommendation to the Additional Chief Secretary / Principal Secretary / Secretary, Sugarcane Industries Department, Government of Bihar, for consideration and approval.
b. For an investment proposal exceeding ₹5 crore, the PMC shall submit its recommendation to the State Investment Promotion Board for consideration and final approval.

The decision of the competent authority shall be communicated to the applicant and, where the proposal is approved, the SIPB Stage-I clearance letter shall be issued accordingly.

- **Effect:** Stage-I clearance permits the proposal to proceed to Stage 2. It shall not constitute approval or sanction of any incentive.

Stage 2 — Financial and Administrative Clearance

- **Process:** Except as provided under Clause 7, the applicant shall submit the final DPR or Concept Note, detailed project cost, eligible Fixed Capital Investment, implementation schedule, statutory approvals and evidence of committed funds through the Single Window Clearance (SWC) Portal. The project may be financed through promoter equity, internal accruals, the applicant's existing funds, finance from a Bank / Financial Institution, or any combination thereof; a term loan shall not be mandatory.
  Where any part of the project is financed by a Bank / Financial Institution, the applicant shall submit the related Bank / Financial Institution appraisal report. Where the project is financed wholly from the applicant's own funds, the DPR or Concept Note shall be appraised by the National Sugar Institute (NSI), Vasantdada Sugar Institute (VSI), or any other institution notified or approved by the Government of Bihar.
  At Stage 2, the applicant shall submit item-wise quotations and cost estimates for the proposed plant, machinery and other eligible assets. For expenditure already incurred, the applicant shall also submit the original invoices or photocopies duly certified and signed by the authorised signatory, together with proof of payment. Expenditure incurred for routine operations, including purchase of sugarcane, salaries and wages, electricity charges and other day-to-day expenses, shall not be treated as eligible Fixed Capital Investment for calculation of subsidy.
  The PMU shall scrutinise the documents, and the Technical Committee may verify the site, baseline capacity, project scope and implementation readiness. The complete proposal shall thereafter be placed before the PMC for recommendation.
- **Timeline:** The applicant shall submit a complete application for this clearance within six months from the date of Stage-I clearance. The Department shall communicate deficiencies within 15 days of receipt; the applicant shall rectify them within 30 days; and the PMC shall ordinarily consider the complete proposal within 45 days.
- **Scrutiny, evaluation and in-principle approval:** The complete proposal shall be placed before the PMC to assess the approved project cost, eligible Fixed Capital Investment and the maximum incentive that may be admissible in principle under the Policy. The PMC shall record reasons for its recommendation. The amount determined at this stage shall be provisional, subject to Policy ceilings, completion of the approved project, verification of actual eligible expenditure and achievement of prescribed milestones and shall not constitute a sanction for release. Based on the PMC's recommendation, Financial Incentive Clearance shall be accorded as follows:

a. For an approved project cost of ₹5 crore or less, the proposal shall be placed before the Additional Chief Secretary / Principal Secretary / Secretary, Sugarcane Industries Department, Government of Bihar; and
b. For an approved project cost exceeding ₹5 crore, the proposal shall be placed before the State Investment Promotion Board.

Thereafter, approval of the in-principle maximum eligible incentive shall be obtained from the competent authority according to the total incentive amount:

Eligible Incentive Amount	**Competent Authority**
Above ₹5 crore and up to ₹15 crore	Minister, Sugarcane Industries Department
Above ₹15 crore and up to ₹30 crore	Jointly by the Minister, Sugarcane Industries Department and the Minister, Finance Department
Above ₹30 crore	State Government (Cabinet)

Following such approval, the Department shall issue the In-Principle Approval Letter / Eligibility Certificate within one week of issuance of the proceedings of the competent authority. The instrument shall specify the approved project cost, project category, eligible Fixed Capital Investment, in-principle maximum eligible incentive, implementation period, milestones, conditions and release schedule. The amount stated therein shall be a ceiling only and shall remain subject to final determination under Stage 3.

- **Effect:** The Stage 2 clearance shall approve the project scope, cost, means of finance, eligible Fixed Capital Investment, implementation period, monitoring conditions and the in-principle maximum eligible incentive. It shall not create an unconditional right to subsidy or authorise any payment. The final admissible claim or instalment shall be determined separately under Stage 3 on the basis of actual verified eligible expenditure, achievement of the prescribed milestones and compliance with all approval conditions.

Stage 3 — Subsidy Clearance and Release

- **Process:** Except as provided under Clause-7,after completion of the approved project and achievement of the prescribed milestone, the applicant shall submit the subsidy claim through the Sugarcane Investment Promotion Portal (SIPP), with proof of actual eligible expenditure, commissioning, commercial production, capacity or technical-outcome achievement and compliance with the Stage 2 clearance. The PMU shall verify the claim and compute the amount admissible for release, the Technical Committee shall verify the project and applicable milestone, and the PMC shall recommend the final admissible claim or instalment. The amount recommended for release shall not exceed the in-principle maximum eligible incentive approved under Stage 2.
- **Timeline:** Commercial production at the approved enhanced capacity shall commence within a maximum period of 36 months from the date of SIPB approval. The applicant shall submit the subsidy claim within 30 days from the applicable trigger specified for the incentive under the Policy and the In-Principle Approval Letter / Eligibility Certificate.
  The Technical Committee shall ordinarily submit its verification report within 15 days of receiving the complete claim or inspection request, and the Department shall place the verified claim before the competent authority without avoidable delay.
- **Approval authority:** After verification of claim-document completeness, the Technical Committee's findings, the subsidy computation, applicable Policy ceilings and compliance with approval conditions, the PMC shall recommend the admissible subsidy instalment or claim for release. The recommendation shall be placed before the Additional Chief

Secretary / Principal Secretary / Secretary, Sugarcane Industries Department, for approval, followed by approval of the Minister-in-Charge of the Department.

- **Effect and release:** The subsidy sanction shall specify the admissible amount, beneficiary bank-account details and release conditions. Where a term loan has been availed, capital subsidy shall be released to the lending Bank / FI for adjustment against the project term-loan principal. For a wholly self-funded project, the subsidy shall be released only to the verified bank account of the eligible applicant specified in the sanction order.

6. Documents Required

Except as provided under Clause-7 the applicant shall submit the documents prescribed for each approval stage in Annexure-I. The Department, PMU, Technical Committee, PMC or competent authority may require additional documents or clarifications necessary to verify eligibility, project cost, financing, implementation, capacity achievement or the admissible subsidy.

7. Transitional Treatment of Applications

Applications submitted before notification of the 2026 Policy

An application submitted before notification of the 2026 Policy shall not be required to file a fresh application or obtain a fresh SIPB Stage-I clearance. It shall continue to be processed from its existing stage in accordance with the application procedure, approvals and timelines applicable under the earlier policy. However, the nature and quantum of incentives shall be determined in accordance with the provisions, eligibility conditions and ceilings of the 2026 Policy, subject to verification and approval by the competent authority. For eligibility for incentives under the 2026 Policy, a project shall be considered only where the certified date of commencement of commercial production from the expanded, modernised, upgraded or converted project, as applicable, falls on or after the date of notification of the Policy. Accordingly, no project that commenced commercial production from such expanded, modernised, upgraded or converted facilities before the Policy notification date shall be eligible for incentives under the 2026 Policy.

Illustrations:

1. **Commercial production before Policy notification:** The 2026 Policy was notified on 25 June 2026. If the certified date of commencement of commercial production from the expanded, modernised, upgraded or converted project, as applicable, was 20 June 2026, the project shall not be eligible for incentives under the 2026 Policy, even if its application was pending on the notification date.
2. **Commercial production on or after Policy notification:** The 2026 Policy was notified on 25 June 2026. If the certified date of commencement of commercial production from the expanded, modernised, upgraded or converted project, as applicable, was 30 June 2026, the project may be considered for incentives under the 2026 Policy, subject to fulfilment of all prescribed eligibility conditions, verification and approval by the competent authority.

8. Scrutiny, Decision and Safeguards

- For each project, the PMU shall verify the baseline, eligible FCI, incentive calculation and applicable 33% ceiling.

- The Technical Committee shall verify the installed assets, statutory records, capacity or technical outcome, commencement of commercial production and continued operation.
- The PMC may seek clarification or an independent technical opinion where records are incomplete, inconsistent or do not establish the claimed improvement.
- Incentive shall be released only after verification of both eligible investment and the approved capacity or measurable technical outcome.
- For partial completion, the claim may be proportionately restricted, deferred or rejected in accordance with the Policy.
- False information, inflated claims, duplicate benefits, manipulated records or diversion of assets shall result in rejection, cancellation and recovery with applicable interest.

9. Power to Clarify and Remove Difficulties

- If any difficulty arises in implementing these Guidelines, or if any additional approval, evidence, technical parameter, sampling protocol or verification mechanism is required, the Sugarcane Industries Department may, with approval of the competent authority and on recommendation of the PMC where appropriate, issue orders, clarifications, revised formats or amendments consistent with the Policy. Such directions shall form part of these Guidelines from the date specified therein.

10. Definitions

Term	Definition
Alcohol Year	**Alcohol Year** means the officially recognised alcohol or ethanol supply or regulatory year applicable to the mill under the prevailing Central or State framework. For distillery / ethanol projects, baseline capacity, production data, performance tests and claims shall be aligned to completed Alcohol Years. The two immediately preceding completed Alcohol Years shall ordinarily be used for averaging, and a partial Alcohol Year shall be excluded unless the PMC records reasons for accepting it.
Approved Project Cost	The project cost accepted by the competent authority for incentive calculation, based on: (i) the Bank / FI appraisal where Bank / FI finance is availed; or (ii) the appraisal of the DPR or Concept Note by NSI, VSI or another institution notified or approved by the Government of Bihar where the project is wholly self-funded.
Bank / FI	Bank or Financial Institution appraising, financing or certifying the project.
Capacity Demonstrated	The verified ability of the mill to operate at or around the approved capacity during trial run, commercial production or inspection, based on operational records, production data, equipment specifications or Technical Committee verification.
Claim	Application for release of capital subsidy, reimbursement, interest assistance or other eligible support.
Commercial Production	Certified start of regular saleable production after installation, statutory approvals, successful trial run and technical verification.
Competent Authority	Authority empowered under the Policy, these Operational Guidelines or Government orders to approve, sanction, allot, recover or decide any matter.

Term	Definition
Relevant Period	For capacity demonstration, the relevant period shall comprise only eligible operating days occurring after commissioning of the expanded capacity and within the first complete applicable operating cycle, as follows: (i) for a sugar mill, the crushing days in the first complete crushing season after commissioning during which adequate sugarcane was available and the mill held all statutory approvals required for operation; (ii) for a distillery / ethanol unit, the production days in the first complete Alcohol Year after commissioning during which permitted feedstock was available and all applicable Excise, environmental and other statutory permissions were valid; and (iii) for a co-generation unit, the operational days in the first complete crushing season or other approved operating cycle after commissioning during which fuel was available and synchronisation, evacuation, PPA / DISCOM and other applicable permissions were valid. Days of shutdown caused by non-availability of feedstock or fuel, absence or suspension of a mandatory statutory permission, force majeure, or operation before commissioning shall be excluded. The required demonstration period shall be 10% of the eligible operating days in the relevant period, rounded up to the next whole day.
Department	Sugarcane Industries Department, Government of Bihar.
DPR	Detailed Project Report covering technical, financial, land, capacity, implementation and viability details.
Eligible Fixed Capital Investment	Eligible investment in new plant, machinery and associated fixed assets directly required for the approved project, excluding existing assets, routine repair or maintenance, second-hand machinery, working capital and unrelated expenditure.
Expansion	**Expansion** means an approved project of an existing operating mill that increases its certified installed capacity through the installation and commissioning of new plant and machinery. The increase shall be measured as the difference between the verified post-project installed capacity and the certified installed capacity immediately before implementation of the approved project. The verified increase shall meet the applicable minimum threshold of 1,000 TCD for a sugar mill, 15 KLPD for a distillery / ethanol unit, or 5 MW for a co-generation unit. The average verified production of the two immediately preceding complete relevant years or seasons shall not be used to determine capacity expansion and shall be used only to calculate additional eligible production for Net SGST reimbursement.
Financial Closure	Completion and approval of the project's funding arrangements. For a Bank / FI-financed project, this includes the sanctioned loan, promoter contribution and other approved sources. For a wholly self-funded project, it includes committed promoter equity, internal accruals or existing own funds, supported by the institutional appraisal, Chartered Accountant's certificate, audited accounts, bank records and the applicable Board or governing-body resolution.
Investor / Applicant	Eligible individual, firm, LLP, company, cooperative society, public sector entity or other permitted entity applying under the Policy.
Modernisation/ Upgradation/	**Modernisation** means an approved investment in new plant, machinery, systems or technology that achieves a measurable

Term	Definition
Conversion to Special-Grade Sugar / ICUMSA Project	improvement in the performance of an existing sugar mill, including recovery, process efficiency, energy or water consumption, automation, product quality, environmental performance, safety or reliability, without necessarily increasing installed capacity. Routine repair, normal maintenance and like-for-like replacement shall not qualify. **Upgradation** means an approved technological or process improvement that enhances efficiency, automation, quality, environmental performance, safety or reliability beyond the existing standard. Routine repair, normal maintenance and like-for-like replacement shall not qualify. **Conversion to Special-Grade Sugar / ICUMSA Project** means an approved investment enabling an existing sugar mill to produce sugar conforming to BIS standards with a lower colour value than its certified existing product, or to produce speciality sugar such as liquid sugar, brown sugar, icing sugar or pharmaceutical-grade sugar. Existing and achieved product quality shall be established through representative sampling, laboratory testing and comparable pre- and post-project reports from NSI, VSI or another institution notified by the Government of Bihar. Analysis of relevant sugar parameters shall follow ICUMSA methods.
Modernisation of existing distillery / ethanol units attached to sugar mills	**Modernisation** means an approved investment in new plant, machinery, systems or technology that achieves a measurable improvement in the performance of an existing distillery / ethanol unit, including ethanol yield, fermentation or distillation efficiency, energy or water consumption, automation, environmental performance, safety or reliability, without necessarily increasing installed capacity. Routine repair, normal maintenance and like-for-like replacement shall not qualify. **Upgradation** means an approved technological or process improvement that enhances efficiency, automation, product quality, environmental performance, safety or reliability beyond the existing standard. **Feedstock conversion** means an approved conversion of an existing single-feed distillery / ethanol unit into a multi-feed unit capable of using one or more additional permitted feedstocks.
PMC	Project Monitoring Committee responsible for evaluation, approval, monitoring and recommendation of assistance and claims.
Policy	Bihar Ganna Udyog Nivesh Protsahan Niti-2026 notified by the Government of Bihar.
Pre-project Capacity	The certified installed capacity of the mill or unit immediately before implementation of the approved project, established through statutory records, approved machinery specifications and independent technical verification. Average operating or production data shall not form part of pre-project capacity and shall be used only for calculating additional eligible production for Net SGST reimbursement.
Technical Committee	Committee responsible for inspection, baseline and capacity verification, milestone verification and certification of project achievement.

Annexure-I: Stage-wise List of Documents

A. Stage 1 — SIPB Stage-I Clearance

- **SWC application:** Duly completed and signed SIPB Stage-I application, covering letter, SWC acknowledgement and details generated through the Approval Wizard.
- **Applicant-entity documents:** Certificate of incorporation or registration; Memorandum and Articles of Association, partnership deed, LLP agreement, cooperative bye-laws or other constitutional document, as applicable; PAN; GSTIN; and proof of registered office.
- **Authorisation:** Board or governing-body resolution approving the proposed project and authorising the signatory, together with identity and address proof of the authorised signatory.
- **Project Profile:** A concise Project Profile or Concept Note, in the form and page limit prescribed on the SWC Portal, stating the existing activity, proposed expansion / upgradation / modernisation, product, location, existing and proposed capacity, estimated project cost, proposed means of finance, employment generation and implementation schedule.
- **Existing-unit status:** Existing factory licence, GST registration, applicable sugar / Excise / power-sector licence or registration, latest operational status and evidence that the mill or unit is operating in Bihar.
- **Existing capacity and project scope:** Certificate or statutory record of existing installed capacity; schedule of existing plant and machinery; brief schedule of proposed additions or modifications; layout or process-flow diagram; and the proposed incremental capacity or measurable technical outcome.
- **Land documents:** Self-attested title deed, registered lease, allotment letter or other proof of lawful possession for the existing site and any additional land; site plan; and land-use or Change in Land Use approval, where applicable.
- **Financial capacity:** Audited financial statements and annual reports for the preceding two financial years, latest net-worth certificate and an indicative statement of the proposed source of funds. Bank appraisal or final loan sanction shall not be mandatory at Stage 1 unless specifically required under the applicable SWC / SIPB procedure.
- **Applicable clearances:** Copies of existing statutory approvals and a list showing the status of additional approvals identified through the SWC Approval Wizard, including Consent to Establish, environmental approval, groundwater NOC, electricity sanction, factory, fire, building, Excise, PPA / DISCOM or other sector-specific clearance, as applicable. Where an approval is not yet available, proof of application or the proposed compliance plan shall be submitted if permitted by the Portal.
- **Category-specific preliminary evidence:** For expansion, certified existing capacity and proposed capacity addition; for modernisation / upgradation, a preliminary technical note identifying the existing deficiency, proposed technology or machinery and measurable improvement; and for Special-Grade Sugar conversion, the existing product specification, proposed grade / ICUMSA target and proposed process modification.
- **Undertakings:** Declaration on correctness of information, non-commencement of the proposed project before the permissible date, no duplicate benefit, no diversion of assets, and compliance with the Policy, these Guidelines and applicable laws.
- **Additional Portal requirements:** Any other document, NOC or clarification generated by the SWC Approval Wizard or required by SIPB according to project category, investment size, land status, capacity and utility requirements.

B. Stage 2 — Financial and Administrative Clearance

- SIPB Stage-I clearance letter and compliance status of its conditions.
- Final DPR or Concept Note containing the approved scope, detailed project cost, eligible Fixed Capital Investment, implementation schedule, technical specifications and means of finance.
- Where Bank / Financial Institution finance is proposed: appraisal report, sanction letter and financing terms. Where the project is wholly self-funded: DPR or Concept Note appraised by NSI, VSI or other institution notified or approved by the Government of Bihar.
- Evidence of promoter equity, internal accruals or existing own funds, supported by audited accounts, bank statements, Chartered Accountant's certificate and Board or governing-body resolution, as applicable.
- Component-wise schedule of existing and proposed plant and machinery, layout, process flow, quotations, technical specifications and eligible FCI reconciliation.
- Item-wise quotations and cost estimates for proposed plant, machinery and other eligible assets; and, for expenditure already incurred, original invoices or photocopies duly certified and signed by the authorised signatory, together with proof of payment.
- Applicable statutory approvals, including CTE / CTO, Factory licence, Excise, power, environmental, fire, building, PPA / DISCOM, OMC or other sector-specific approvals, as applicable.
- Certified pre-project baseline records and project-specific technical documents specified in Part D of this Annexure.
- Undertaking that working capital and routine operating expenses—including sugarcane purchase, salaries, wages, electricity and day-to-day expenses—are excluded from eligible Fixed Capital Investment.

C. Stage 3 — Subsidy Clearance and Release

- Prescribed subsidy-claim form and covering letter, submitted within the applicable timeline.
- In-Principle Approval Letter / Eligibility Certificate and evidence of compliance with its conditions.
- Chartered Accountant-certified statement of eligible Fixed Capital Investment, asset-wise reconciliation and subsidy computation.
- Original invoices or certified photocopies signed by the authorised signatory, payment proofs, ledger extracts, bank statements, asset register and capitalisation records.
- Evidence of utilisation of promoter equity, internal accruals, own funds and Bank / FI finance, as applicable; where a term loan has been availed, sanction, disbursement and utilisation certificates.
- Commissioning certificate, commencement-of-commercial-production certificate and applicable statutory approvals valid on the claim date.
- Post-project capacity or technical-outcome certificate, capacity-demonstration and production records, and Technical Committee verification report.
- Documents supporting the applicable annual milestone, Net SGST, interest assistance, stamp-duty reimbursement or other incentive claimed.
- Surety Bond / Undertaking and certificate regarding no duplicate benefit, no diversion of assets, correctness of the claim and continued compliance with the Policy.

D. Project-specific Technical Documents

- **Sugar-mill expansion:** pre- and post-capacity certificates; verified records for the two immediately preceding complete crushing seasons; RT-7, RT-8C / I-1 and prescribed crushing, production, stock and dispatch records; capacity-demonstration records.
- **Distillery / ethanol project:** pre- and post-capacity certificates; Excise returns; completed Alcohol-Year production and stock records; feedstock statements; OMC purchase orders and supply confirmations; capacity-demonstration records.
- **Co-generation project:** pre- and post-capacity certificates; generation and export-meter records; synchronisation and evacuation approvals; PPA / DISCOM documents; capacity-demonstration records.
- **Modernisation / upgradation:** pre-project report establishing existing performance and deficiencies; approved measurable-outcome matrix; post-project institutional report and performance-test data; asset-wise eligible FCI reconciliation.
- **Special-Grade Sugar / ICUMSA conversion:** mandatory pre- and post-conversion reports from NSI, VSI or another institution notified by the Government of Bihar; laboratory test reports; approved target grade and ICUMSA value; sampling, chain-of-custody, batch, production, sale and quality-control records.

Note: Documents already submitted and verified at an earlier stage need not be resubmitted unless they have been revised, have expired, or are specifically required for verification at a subsequent stage.