

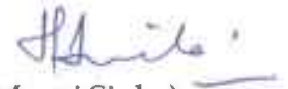
**OFFICE MEMORADUM**

Subject: Clarification on applicability of cut-off date for various activities in view of the issuance of revised guidelines under ATUFS

The undersigned is directed to refer to minutes of 3<sup>rd</sup> IMSC meeting held on 27.02.2019 and O/o the Textile Commissioner's letter No. 12(1) /ATUFS /Policy /2019-TUFS/96 dated 12.07.2019. In this regard, applicable cut-off date in respect of various provisions in the revised guidelines as approved by the Competent Authority is as under:

	Para in Revised Guidelines	Provision in revised guidelines	Cut-off Date to be made applicable
1	5.4	The minimum repayment period of the term loan sanctioned for availing the benefit of the scheme shall not be for less than three years including moratorium period for MSME units and not less than 5 years for other categories	This provision will be applicable to all cases for which loan has been sanctioned on or after 02.08.2018.
2.	10.2.2	If Machine is purchased directly from the authorized agent, a document showing that the Agent is authorized by the manufacturer shall be required with the invoice	This provision will be applicable to all cases for which commercial invoice date is for procurement of machinery is on or after 02.08.2018.
3.	10.2.3	Serial number should be expressly written on the Commercial invoice/bill of lading/Airways bill/bill of entry.	This provision will be applicable to all cases for which commercial invoice date is for procurement of machinery is on or after 01.04.2016.
4	10.2.4	Model number and serial number of machinery shall be clearly indicated on the machine	This provision will be applicable to all cases for which commercial invoice date is for procurement of machinery is on or after 02.08.2018.
5.	10.2.5	Installation and commissioning of the machinery covered under UID shall be done within one	This clause shall now be applicable to all extensions i.e. extension

		year from the date of sanction of term loan. Extension beyond one year may be permitted only on production of documentary proof that the order for machinery was placed within the prescribed timeline i.e. one year from the date of sanction of term loan.	beyond one year and up to 2 years from the date of sanction of term loan will be permitted only on production of documentary proof for having placed the order for machinery within the prescribed time limit i.e. 1 year from the date of sanction of term loan.
6.	3.10	Except in case of merger, acquisition, Amalgamation or takeover of the entity, the plant & machinery purchased with the subsidy under TUFs shall not be disposed- off before 10 years of date of purchase without prior approval of Textile Commissioner.	This provision will be applicable to all cases for which loan has been sanctioned on or after 02.08.2018.
7.	Not included in guidelines issued on 02.08.2018	Para no. in earlier Guidelines 8.1.3: In case the application gets rejected at any stage or any other reason the UID shall be suo-moto cancelled	This clause may be restored in the revised guideline w.e.f. 02.08.2018.
8.	7.3	As per revised resolution, Purchase date shall be the date of when full and final payment is made by the entity for machinery as evidenced by the bank transaction statement or the date of commercial invoice whichever is later.	This provision will be applicable to all cases for which the unit has applied for the UID on or after 02.08.2018, online in the i-ATUFs software.



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