



**MSME UDHYAM  
REGISTRATION  
(W.E.F. JULY 01, 2020)**



**AAUM & CO.**

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**CHARTERED ACCOUNTANTS**

# NEW CLASSIFICATION CRITERIA

Classification	Micro	Small	Medium
Investment in Plant & Machinery or Equipment	< Rs. 1 crores	< Rs. 10 crores	< Rs. 50 crores
Turnover	< Rs.5 crores	< Rs. 50 crores	< Rs. 250 crores

"Try not to become a man of success.  
Rather become a man of value." – Albert Einstein

# REGISTRATION PROCEDURE

File online registration for in Udyam Registration Portal

*(based on self-declaration with no requirement to upload documents, papers, certificates or proof)*

On registration, a permanent identity number will be assigned

e-Certificate (Udyam Registration Certificate) shall be issued

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# CRITERIA FOR CLASSIFICATION

Criteria of **INVESTMENT & TURNOVER** shall **JOINTLY** apply for classification as micro, small or medium

What if any enterprise has satisfied either of 2 criteria

- If crosses the ceiling limits specified for its present category in either of the 2 criteria, will cease to exist in that category and be placed in the next higher category
- Similarly, No enterprise shall be placed in the lower category, unless it goes below the ceiling limits specified for its present category in both the criteria



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# PAN WISE TURNOVER & INVESTMENT



All GSTIN listed against same PAN shall be **COLLECTIVELY TREATED** as one enterprise.

The Investment and T/O of such units are aggregated and considered for deciding the category as micro, small or medium enterprise

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# CALCULATION OF INVESTMENT IN PLANT & MACHINERY / EQUIPMENT

Investment linked to the ITR of the previous years filed under the Income Tax Act, 1961

If no ITR available, based on self-declaration. *Such relaxation upto March 31 when 1st ITR filed*

Meaning of “plant & machinery / equipment” as assigned in the Income Tax Rules, 1962

Consider invoice value excl. GST

Cost of certain items specified in Explanation I to section 7(c) of the MSME Act, 2006 (*such as Cost of pollution control equipment, R&D, etc.*) to be excluded

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# CALCULATION OF TURNOVER

Exports of goods or/and services to be excluded

Turnover & Exports shall be linked to the Income Tax Act or the CGST Act & the GSTIN



Where PAN not available, Turnover will be considered on self-declaration basis upto Mar. 31, 2021 & thereafter, PAN & GSTIN mandatory

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# REGISTRATION OF EXISTING ENTERPRISE

All existing registered under EM-Part-II / UAM shall register again on Udyam Registration portal on or after July 1, 2020

01

02

All enterprises registered till June 30, 2020, shall be re-classified in accordance with this notification

The existing registered prior to June 30, 2020 shall continue to be valid only for period up to March 31, 2021

03

04

An enterprise registered with any other org. under the Ministry of MSME shall register under Udyam Registration

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# UPDATION OF INFORMATION & TRANSITION PERIOD IN CLASSIFICATION

Enterprise with Udyam Reg. No. to update its info. online, incl. details of ITR & GST Return for previous FY & other addl.info. on self-declaration basis

Based on the info. furnished / gathered from Govt. sources incl. ITR / GST return, the classification will be updated

## UPDATION OF INFORMATION

In upward change, enterprise will maintain its prevailing status till expiry of 1 year from close of the registration year

In downward change, enterprise will continue in present category till closure of FY & will move in new category in subsequent FY

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# FACILITATION & GRIEVANCE REDRESSAL OF ENTERPRISES

- Champions Control Rooms = Single Window Systems (SWS) for facilitating registration process & handholding MSMEs
- District Industries Center's (DICs) = SWS in their districts
- Person not able to file Udyam Registration for any reason may approach SWS with Aadhaar enrolment identity slip / copy of Aadhaar enrolment request / bank photo pass book / voter identity card / passport / driving license
- In case of any discrepancy / complaint, Gen. Mgr. of (DICs) shall undertake an enquiry & forward the matter to Director / Commissioner / Industry Secretary, who will issue notice to enterprise & give them opportunity to present case and based on the findings, may amend / recommend to Ministry of GOI for cancellation of Udyam Registration Certificate

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# Thank You



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