

NITISAGAR ADVISORY

# From Idea to Factory Gate

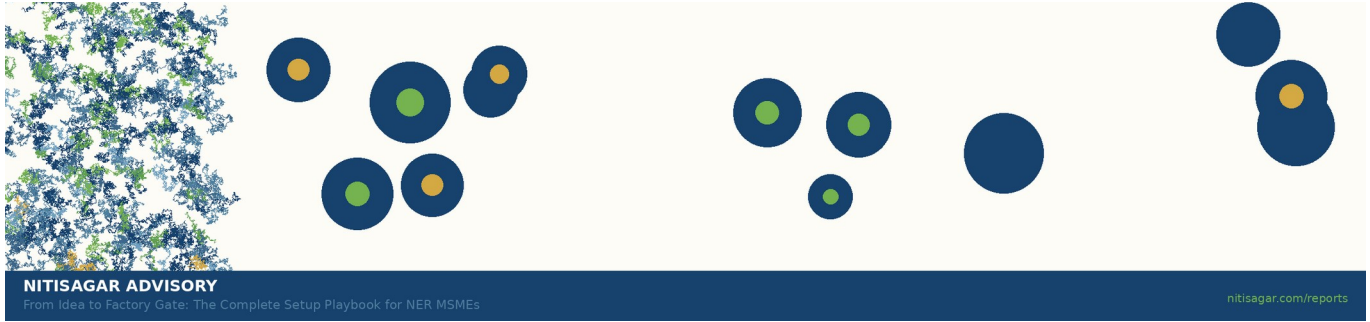
The Complete Setup Playbook for Northeast India MSMEs

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DPR Preparation • Regulatory Approvals • Land & Infrastructure  
Compliance Stack • Cost Realities • NE India Specifics

*"Setting up a manufacturing unit in Northeast India is not harder than anywhere else in India. It is more opaque. The information exists — scattered across 14 departments, 6 portals, and zero useful guides. This report is the guide that should have existed already."*

March 2026 | Version 1.0  
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## Executive Summary

Every year, MSME owners across Northeast India file for factory licenses, apply for bank loans, and stall. Not because the project is wrong. Not because the market isn't there. Because the process of getting from DPR to production — 14 approvals, 6 departments, zero useful guides — is scattered across too many portals and too many contradictory pieces of advice.

This report maps the full sequence. DPR preparation (what bank appraisal officers actually score), the 14 regulatory approvals (in dependency order, with NE India-specific complications like Sixth Schedule land restrictions), the real cost of factory setup in Assam (line by line — including the Rs.5–15 lakh APDCL transformer deposit nobody budgets for), and the compliance obligations for your first 12 months of operations.

It is built for MSME owners, CAs, project consultants, and institutional officers who need a single reference document — not a government pamphlet, not a consultant's sales pitch — that maps what factory setup in NER actually costs, takes, and requires.

<b>1,450+</b> Regulatory obligations per manufacturing MSME/yr	<b>14</b> Approvals before your factory opens	<b>6–18 mo</b> Typical setup timeline DPR to first production	<b>Rs.30–60L</b> Hidden costs most MSMEs don't budget
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Source: *SME Futures (2026)* on 1,450+ regulatory obligations; Nitisagar Advisory primary research; AIDC, APDCL, Pollution Control Board Assam official data

## 1. The DPR That Gets Approved

A Detailed Project Report is the single most important document an MSME produces before approaching a bank. And it is the document they prepare worst. Banks do not reject DPRs because the project is unviable. They reject them because the document doesn't speak the language appraisal officers read.

RBI's Master Direction on MSME Lending (updated February 2026) specifies exactly how banks must appraise MSME credit proposals. Know what the appraisal officer scores, and you get funded. Don't, and you get a rejection letter.

*Source: RBI Master Direction FIDD.MSME & NFS.12/06.02.31/2017-18 (Updated Feb 2026) — [rbi.org.in/Scripts/BS\\_ViewMasDirections.aspx?id=11060](http://rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11060)*

### 1.1 The Six Sections Every DPR Must Contain

Section	What It Must Cover
<b>1. Promoter Profile &amp; Background</b>	Qualifications, industry experience, existing business track record. Banks assess promoter credibility before they assess the project. First-time entrepreneurs must compensate with stronger technical feasibility and advisory support.
<b>2. Project Description &amp; Technical Feasibility</b>	Product details, manufacturing process, technology choice, plant layout, raw material sourcing, production capacity. This section proves you know what you're building. If it reads like a copy-paste from a consultant's template, the bank will notice.
<b>3. Market Analysis &amp; Demand Assessment</b>	Target market, demand projections, competitive landscape, marketing strategy. Banks want to see confirmed or demonstrable demand — not generic industry statistics.
<b>4. Financial Projections (5–10 year)</b>	Capital cost estimate, means of finance, revenue projections, P&L, cash flow, balance sheet. This is where 70% of appraisal time is spent. Covered in detail in Section 1.2.
<b>5. Implementation Schedule</b>	Month-by-month Gantt chart from land acquisition to commissioning. Banks check this against the moratorium period they'll grant on loan repayment.
<b>6. Risk Assessment &amp; Mitigation</b>	Name the actual risks: raw material price swings, single-buyer dependency, monsoon logistics in NER, Assam's power supply gaps. Then name the specific fix for each. Generic risk statements are ignored. Specific mitigations are scored.

Table 1: The six mandatory sections of an MSME DPR for bank loan appraisal

### 1.2 What Appraisal Officers Actually Score

MSMEs spend 80% of their DPR effort on the project description and 20% on financial projections. Bank appraisal officers do the exact opposite. The three metrics that determine creditworthiness:

#### Key Financial Metrics Banks Evaluate

**DSCR (Debt Service Coverage Ratio):** Must be  $\geq 1.5x$  for most banks. Calculated as net cash accruals / (principal repayment + interest). A DSCR below 1.33x is typically an automatic reject.

**Break-Even Point:** The revenue level at which total costs equal total revenue. Banks want break-even achievable within 18–24 months of commissioning. Projections showing break-even at month 36+ raise red flags.

**Promoter's Contribution:** Minimum 20–25% of total project cost from promoter equity. Higher contribution = lower risk perception = better terms. Under CGTMSE, collateral-free loans up to Rs.5 Cr are available for MSMEs with strong DPRs.

Source: CGTMSE scheme: [cgtmse.in](http://cgtmse.in) | RBI MSME Lending Guidelines (Feb 2026): [rbi.org.in](http://rbi.org.in)

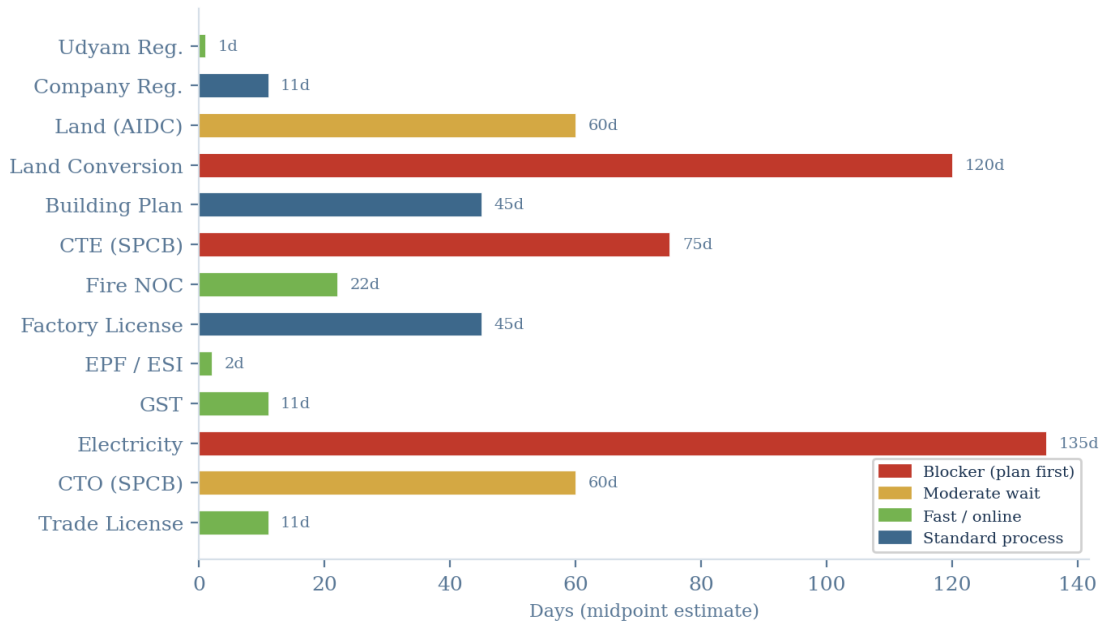
### 1.3 The Four Mistakes That Kill DPRs

- **Mistake 1: Hockey-stick revenue projections.** Showing revenue doubling year-on-year with no justification. Banks have seen thousands of DPRs. They know what realistic ramp-up looks like. If you project Rs.3 Cr revenue in Year 1 for a new unit, you need confirmed orders or binding LOIs, not market size data.
- **Mistake 2: Understated working capital.** Most DPRs calculate fixed capital accurately but understate working capital by 30–50%. Raw material inventory days, receivable cycles, and cash buffers are typically too optimistic. Inadequate working capital is the #1 reason new manufacturing units fail within 24 months.
- **Mistake 3: Missing or generic risk section.** Writing 'market risk may impact sales' is not a risk assessment. Name the specific risks: raw material price volatility ( $\pm 15\%$ ), single-customer dependency, monsoon-related logistics disruption (critical in NER), power supply unreliability. Then name the specific mitigation.
- **Mistake 4: No implementation schedule.** Banks need to match the disbursement schedule to the construction and procurement timeline. A DPR without a month-by-month Gantt chart forces the bank to guess — and banks don't like guessing.

## 2. The 14 Approvals — In the Right Order

Most MSMEs discover approvals reactively — after a contractor asks for one or an inspector shows up. The sequence matters because some approvals gate others. Getting CTE wrong delays everything downstream by 3–6 months. Missing EPF registration blocks your subsidy applications.

### How Long Each Approval Takes



Source: Factories Act, Water Act, Air Act, AIDC SLAs, APDCL connection data

#	Approval	Timeli ne	Authority	Cost	Notes
1	Udyam Registration	Online, instant	MSME Ministry	Free	udyamregistration.gov.in — Mandatory first step. Required for all scheme benefits, bank priority lending, and MSME classification.
2	Company/ Firm Registration	7–15 days	MCA / Registrar of Firms	Rs.1K–15K	Pvt Ltd via MCA portal; Partnership via state Registrar. OPC and LLP also available. Structure affects tax, liability, and loan eligibility.
3	Land Acquisition or Lease	30–90 days (AIDC faster)	Revenue Dept / AIDC / AIIDC	Varies	CRITICAL in NER — see Section 3 on Sixth Schedule restrictions. AIDC plots: Rs.150–620/sqm depending on location.
4	Land Use Conversion	60–180 days	Revenue & Disaster Mgmt Dept	Rs.5K–50K+	Required if land is classified agricultural. Not needed for AIDC/AIIDC plots. The #1 silent killer of NER factory projects.
5	Building Plan Approval	30–60 days	Town Planning / Municipal body	0.5–2% of cost	Submit architectural drawings. Industrial buildings have specific clearance height, fire passage, and loading bay requirements.
6	Consent to Establish (CTE)	30–120 days	Pollution Control Board, Assam	Rs.10K–2L	MANDATORY before construction. Industries classified as Red/Orange/Green by pollution potential. White category exempt.
7	Fire Safety	15–30	Fire &	Rs.2K–	Required for building occupancy certificate. Fire escape routes,

	NOC	days	Emergency Services	10K	extinguisher placement, hydrant access for larger units.
8	Factory License	30–60 days	Chief Inspector of Factories	Rs.1K–5K/yr	Under Factories Act, 1948. Required if 10+ workers (with power) or 20+ (without). Annual renewal.
9	EPF Registration	1–3 days	EPFO	Free	Mandatory at 20+ employees. Required for most subsidy/incentive applications. Register at unifiedportal-emp.epfindia.gov.in
10	ESI Registration	1–3 days	ESIC	Free	Mandatory at 10+ employees (wages ≤ Rs.21,000/month). Register at esic.gov.in
11	GST Registration	7–15 days	GST Portal	Free	Choose correct HSN codes at registration — errors create years of ITC and filing problems.
12	Electricity Connection	90–180 days	APDCL	Rs.5–15L (deposit)	Transformer security deposit is a major unplanned cost. Apply early — 6-month wait is common in Assam.
13	Consent to Operate (CTO)	30–90 days	Pollution Control Board, Assam	Rs.10K–1.5L	AFTER construction, BEFORE production. SPCB inspects installed pollution control equipment. CTE must be in hand first.
14	Trade License	7–15 days	Municipal body / Panchayat	Rs.500–5K/yr	Local body permission to operate commercial activity. Often forgotten until an inspector visits.

Table 2: The 14 regulatory approvals for manufacturing setup in Assam, in dependency order

Source: Compiled from: Factories Act 1948; Water Act 1974; Air Act 1981; EPFO & ESIC portals; AIDC ([aidcltd.assam.gov.in](http://aidcltd.assam.gov.in)); APDCL tariff order FY 2025-26; Pollution Control Board Assam; NSWIS ([nsws.gov.in/portal/assam](http://nsws.gov.in/portal/assam))

### The Three Blockers

Three approvals block everything downstream if delayed:

**Land use conversion (#4)** — if your land is agricultural, nothing else moves until this clears.

**CTE (#6)** — construction cannot legally begin without it.

**Electricity connection (#12)** — a 6-month wait that most MSMEs don't plan for until it's too late.

Plan for these three first. Everything else sequences around them.

### 3. Land in Northeast India: What Makes This Different

Land is where most NER factory projects die quietly. The reason is not cost — land in Assam is significantly cheaper than in Gujarat, Tamil Nadu, or Maharashtra. The reason is complexity: classification, conversion, and constitutional protections that do not exist in most other Indian states.

#### 3.1 The Sixth Schedule: What You Must Know

##### Sixth Schedule — Constitutional Protection for Tribal Land

The Sixth Schedule of the Indian Constitution (Articles 244(2) and 275(1)) provides autonomous governance to tribal areas in Assam, Meghalaya, Tripura, and Mizoram through Autonomous District Councils (ADCs).

Under Paragraph 3, ADCs have exclusive legislative power over land tenure, allotment, occupation, and use of land. Transfer of tribal or community land to non-tribals requires explicit ADC sanction and, in some cases, Governor's approval.

**In Assam, this applies to:** Bodoland Territorial Council, Karbi Anglong Autonomous Council, and Dima Hasao Autonomous Council areas. These areas have separate land governance — standard revenue department procedures may not apply.

Non-tribal entrepreneurs planning to set up in these areas must engage with the ADC administration directly.

Source: Constitution of India, Sixth Schedule, Paragraphs 3 & 19; RBI/NeDFI analysis on NER land tenure systems

#### 3.2 Land Classification and Conversion in Assam

In the plains of Assam (non-Sixth Schedule areas), land is classified under the Assam Land and Revenue Regulation, 1886. You cannot use agricultural land for manufacturing until you convert it to industrial use — a process that runs through the Revenue and Disaster Management Department, requires NOCs from multiple authorities including the Deputy Commissioner's office, and takes 60–180 days.

#### 3.3 The Three Land Options for NER MSMEs

Option	Advantages	Disadvantages	Best For
<b>AIDC / AIIDC Industrial Estate</b>	<ul style="list-style-type: none"> <li>Pre-approved industrial use</li> <li>Shared infrastructure</li> <li>Rs.150–620/sqm</li> <li>Faster allotment</li> </ul>	<ul style="list-style-type: none"> <li>Limited availability near cities</li> <li>Location constraints</li> <li>Plot size limits</li> <li>Bidding process in Kamrup</li> </ul>	First-time manufacturers; small-medium units; compliance simplicity
<b>Private Plot (Non-Sixth Schedule)</b>	<ul style="list-style-type: none"> <li>Location flexibility</li> <li>Larger plots available</li> <li>Full control over layout</li> <li>Can build to exact spec</li> </ul>	<ul style="list-style-type: none"> <li>Land conversion required</li> <li>Self-built infrastructure</li> <li>60–180 day conversion time</li> <li>Higher upfront cost</li> </ul>	Larger units (Rs.5 Cr+ capex); specific location needs; expansion-ready sites
<b>Industry Cluster / EMC / Food Park</b>	<ul style="list-style-type: none"> <li>Shared facilities &amp; testing</li> <li>Scheme eligibility boost</li> <li>Sector-specific infra</li> <li>Potential supply chain</li> </ul>	<ul style="list-style-type: none"> <li>Sector restrictions</li> <li>Limited locations</li> <li>Shared governance</li> <li>Availability constraints</li> </ul>	Sector-specific MSMEs; those targeting cluster scheme benefits

Table 3: Land acquisition options for NER MSMEs — comparison framework

Source: AIDC official rates: [aidcltd.assam.gov.in](http://aidcltd.assam.gov.in); ASIDC: [asidcltd.assam.gov.in](http://asidcltd.assam.gov.in); Processing fee: Rs.50,000 (MSME), Rs.2,00,000 (large industry)

## Per-Sqm Price Is Not Your Real Land Cost

AIDC Estate	Private Plot	Cluster / EMC
<b>Rs.300-620/sqm</b>	<b>Rs.150-400/sqm</b>	<b>Rs.300-620/sqm</b>
30-60 days	120-180 days	45-75 days
Pre-approved use Shared infra Faster allotment	Location flex Larger plots Full control	Shared testing Scheme eligibility Sector infra
<i>Cheapest total for small-mid units</i>	<i>Cheapest per sqm Most expensive total</i>	<i>Best if sector matches. Limited.</i>

Source: AIDC (aidcltd.assam.gov.in), ASIDC (asidcltd.assam.gov.in)

### ⚠️ NER-Specific: Collateral and Land Title Constraints

In Sixth Schedule and hill areas, land is often held communally or under customary tenure without formal title deeds (patta).

**This creates a banking constraint:** land without a clear, transferable title cannot be used as collateral for bank loans. This has historically constrained institutional credit in the hill economies of NER.

MSMEs in these areas should explore CGTMSE (collateral-free guarantee up to Rs.5 Cr) or consider industrial estate plots which come with clear lease documentation acceptable to banks.

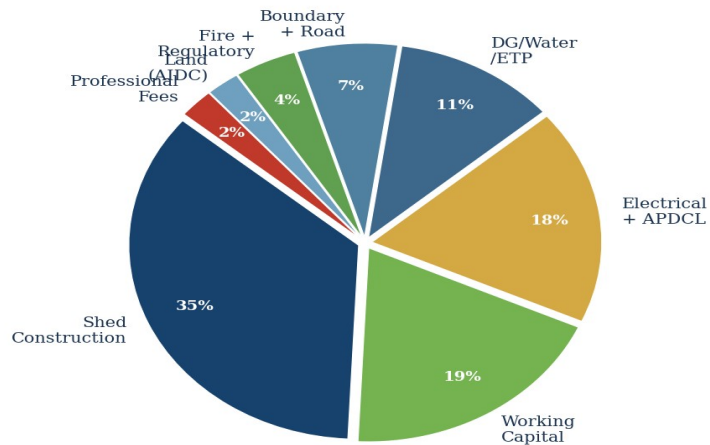
#### 4. The Real Cost of Factory Setup in Assam

Everyone says 'it depends.' This section gives the actual numbers. The model below is for a 5,000 sq ft light manufacturing unit (food processing / packaging / light assembly) in a non-metro Assam district, on an AIDC industrial estate plot.

Cost Item	Range (Rs.)	Notes
Land (5,000 sqft / ~465 sqm @ AIDC)	<b>Rs.1.4–2.9L</b>	AIDC rates: Rs.300–620/sqm. Plus Rs.50K processing fee.
Industrial shed construction (5,000 sqft)	<b>Rs.25–40L</b>	Steel frame + RCC: Rs.500–800/sqft. Includes flooring, roofing, internal partitions.
Boundary wall & compound	<b>Rs.3–5L</b>	Often forgotten. Required for factory license inspection and CTE compliance.
Approach road (if not on AIDC estate)	<b>Rs.2–8L</b>	Only for private plots. AIDC estates have approach roads.
Electrical infrastructure	<b>Rs.8–18L</b>	Internal wiring, panel board, distribution board. Excludes APDCL connection.
APDCL connection + transformer deposit	<b>Rs.5–15L</b>	Security deposit based on sanctioned load. Wait: 3–6 months.
DG set (backup power)	<b>Rs.3–8L</b>	62.5–125 KVA. Essential in Assam — power outages are frequent.
Water supply & borewell	<b>Rs.1.5–3L</b>	Borewell + pump + overhead tank. Piped supply unreliable outside Guwahati.
Effluent Treatment Plant (ETP)	<b>Rs.2–10L</b>	Required for Orange/Red category industries. Green may need only basic treatment.
Fire safety infrastructure	<b>Rs.1–2.5L</b>	Extinguishers, hydrant points, fire escape signage. Required for NOC.
Regulatory approvals (all fees)	<b>Rs.1.5–3L</b>	Cumulative: CTE, CTO, factory license, building plan, trade license, fire NOC.
Professional fees (CA, architect, consultant)	<b>Rs.1.5–3L</b>	DPR preparation, building design, environmental assessment, compliance setup.
Working capital (3 months)	<b>Rs.10–25L</b>	Raw material, wages, utilities, transport. Most underestimated cost.

Table 4: Line-by-line factory setup costs for a 5,000 sqft light manufacturing unit in Assam (AIDC estate)

### Factory Setup Cost Breakdown



5,000 sqft light mfg unit, AIDC estate, non-metro Assam. Excl. machinery. | Source: AIDC, APDCL, PCB Assam

**Rs.65L–1.4Cr**

Total range (excl. machinery)

**Rs.30–60L**

Items MSMEs don't budget

**Rs.5–15L**

APDCL deposit alone

Source: AIDC rates: [aidcltd.assam.gov.in](http://aidcltd.assam.gov.in); Construction costs: contractor surveys, Assam PWD schedule; APDCL: [apdcl.org](http://apdcl.org); ETP: PCB Assam guidelines

#### What This Table Does Not Include

**Excluded:** machinery & equipment (project-specific), vehicles, furniture & fixtures, IT infrastructure, and pre-operative expenses (travel, legal costs during setup). Add these for total project cost in your DPR.

Machinery typically adds Rs.20L–2Cr+ depending on the manufacturing activity.

## 5. The Compliance Stack

Manufacturing MSMEs in India face over 1,450 regulatory obligations annually. For a new manufacturer in NER, the compliance clock starts ticking before the factory opens — and the penalties for missing a beat are specific, documented, and expensive.

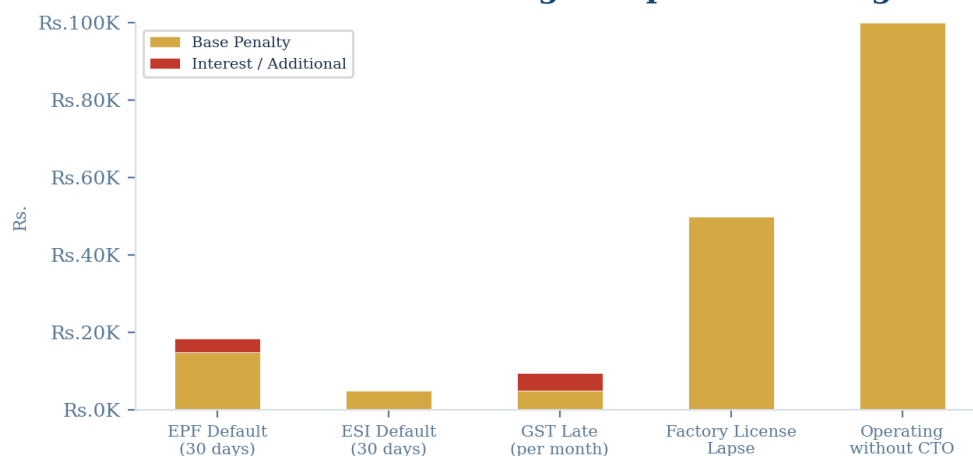
Source: *SME Futures (Feb 2026): 'India's MSME compliance problem is not resistance — it's awareness' — smefutures.com*

Domain	Triggers At	Rate	Filing	Penalty	Notes
EPF	20+ employees	12% employer, 12% employee	Monthly (15th)	Rs.500/day per default + 12% p.a.	Mandatory for most subsidy applications. Register early.
ESI	10+ employees (≤Rs.21K wage)	3.25% employer, 0.75% employee	Monthly (15th)	Imprisonment + fine up to Rs.5,000	Covers medical, disability, maternity benefits.
GST	All manufacturers	Varies by HSN (5–28%)	Monthly (GSTR-1, 3B)	Late fee + 18% interest p.a.	HSN code selection at registration is permanent.
Factory License	10+ workers (with power)	Rs.1K–5K/yr	Annual renewal	Closure order + fine + prosecution	Covers safety, working hours, hazardous process safeguards.
SPCB (CTO)	All mfg (except White)	Rs.10K–1.5L (by category)	2–5 year renewal	Closure direction under Water/Air Act	Operating without CTO = criminal offence.
Professional Tax	All employers in Assam	Rs.2,500/yr max per employee	Monthly / Annual	Penalty for non-registration	State-specific. Assam has professional tax on salaries.

Table 5: Core compliance obligations for manufacturing MSMEs in Assam

Source: EPF Act, 1952; ESI Act, 1948; Factories Act, 1948; Water Act, 1974; Air Act, 1981; Assam Professional Tax Act, 1947; GST Act, 2017

### The Cost of Getting Compliance Wrong



Source: EPF Act 1952, ESI Act 1948, GST Act 2017, Factories Act 1948, Water Act 1974

## 6. The First 12 Months: A Compliance Timeline

You have the factory license. Production has started. You now owe 5 government departments something every single month.

When	Compliance Obligations
Every Month	GST returns (GSTR-1 by 11th, GSTR-3B by 20th); EPF deposit (by 15th); ESI deposit (by 15th); TDS deposit (by 7th); Professional tax deposit
Every Quarter	Advance tax payment (15th of Jun/Sep/Dec/Mar); GSTR-1 quarterly (if under QRMP scheme); Labour welfare fund contribution
Month 1–3	First factory inspector visit preparation; Occupational health records setup; Accident register and first-aid provisions; Waste disposal contract execution
Month 6	Half-yearly SPCB compliance report (if Red/Orange category); Review and correct GST HSN codes if needed; First internal safety audit
Month 9–12	Annual factory license renewal application; Annual return (Form 22 under Factories Act); GST annual return (GSTR-9); Income tax return; Audited financial statements preparation; CTO renewal planning (if 1-year validity)

Table 6: First 12 months compliance timeline for a new manufacturing unit in Assam

### Compliance Items MSMEs Discover Too Late

**Hazardous waste authorization** — Required if your process generates any waste classified under the Hazardous Wastes Rules, 2016. Even small quantities trigger this.

**Factory canteen** — Mandatory under the Factories Act if you have 250+ workers. Plan for space in your building design.

**Crèche facility** — Mandatory if you employ 30+ women. Must be within the premises or nearby.

**Annual labour return** — Under the Assam Shops and Establishments Act. Due by January 31 each year.

## 7. Before You Chase Any Subsidy: The Readiness Checklist

Most MSMEs apply for government incentives before their compliance, registration, and documentation stack is complete — and then wonder why applications stall at Stage 1. Every major scheme requires the same 7 things. Most MSMEs have 3 of them when they apply.

#	Prerequisite	What It Means / Why It Matters
<input type="checkbox"/> 1	<b>Clean Udyam Registration</b>	Active, with correct NIC code and investment/turnover figures matching actuals. Gateway to all MSME-specific benefits.
<input type="checkbox"/> 2	<b>Bankable DPR</b>	DSCR $\geq$ 1.5x, break-even within 24 months, working capital adequately provisioned. The same DPR that convinced your bank should convince the scheme authority.
<input type="checkbox"/> 3	<b>Land with Clear Title</b>	Registered sale deed or AIDC/AIIDC lease agreement. If private land: conversion certificate. In Sixth Schedule areas: ADC clearance documented.
<input type="checkbox"/> 4	<b>All Pre-Operation Approvals</b>	CTE, factory license, building plan approval, fire NOC — all in hand and current. Schemes verify this before sanction.
<input type="checkbox"/> 5	<b>EPF &amp; ESI with Actual Data</b>	Not just registered — employee data uploaded and monthly deposits current. Required to demonstrate MSLI under schemes like UNNATI.
<input type="checkbox"/> 6	<b>GST with Correct HSN Codes</b>	Active registration, correct HSN classification, regular filing history. Scheme authorities cross-verify GST data.
<input type="checkbox"/> 7	<b>Audited Financials / Project Cost Estimate</b>	For existing businesses: last 2–3 years audited financials. For new projects: CA-certified project cost estimate with detailed capex breakdown.

Table 7: The 7 prerequisites before applying for any government subsidy or incentive scheme

This checklist works for every scheme — UNNATI (if extended), Assam Industrial Policy, NEIDS, PMEGP, CGTMSE, or any sector-specific programme. Get these 7 right once. Every application after that is paperwork, not a project.

## 8. Sources & Methodology

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This report draws on the following authoritative sources:

- **RBI Master Direction — Lending to MSMEs (Updated Feb 2026)** — [rbi.org.in/Scripts/BS\\_ViewMasDirections.aspx?id=11060](http://rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11060)
- **Factories Act, 1948 (as amended)** — [labour.gov.in](http://labour.gov.in)
- **Water (Prevention & Control of Pollution) Act, 1974 & Air Act, 1981** — [cpcb.nic.in](http://cpcb.nic.in)
- **EPFO Unified Portal** — [unifiedportal-emp.epfindia.gov.in](http://unifiedportal-emp.epfindia.gov.in)
- **ESIC Portal** — [esic.gov.in](http://esic.gov.in)
- **AIDC Land Allotment — Procedure, rates, industrial estates** — [aidcltd.assam.gov.in](http://aidcltd.assam.gov.in)
- **ASIDC Industrial Growth Centres — IID rates and availability** — [asidcltd.assam.gov.in](http://asidcltd.assam.gov.in)
- **APDCL Tariff Order FY 2025-26 — Industrial electricity rates** — [apdcl.org](http://apdcl.org)
- **Pollution Control Board, Assam — CTE/CTO procedures** — [pcbassam.org](http://pcbassam.org)
- **National Single Window System — Assam state approvals** — [nsws.gov.in/portal/assam](http://nsws.gov.in/portal/assam)
- **CGTMSE Scheme — Collateral-free guarantee for MSMEs** — [cgtmse.in](http://cgtmse.in)
- **Udyam Registration Portal** — [udyamregistration.gov.in](http://udyamregistration.gov.in)
- **Constitution of India, Sixth Schedule — Articles 244(2), 275(1)** — [legislative.gov.in](http://legislative.gov.in)
- **SME Futures (Feb 2026) — MSME compliance data** — [smefutures.com](http://smefutures.com)
- **Advantage Assam — State investment facilitation** — [advantageassam.com](http://advantageassam.com)

**Methodology:** Cost estimates are based on AIDC published rates, APDCL tariff orders, contractor surveys in Assam (2024–2026), and Nitisagar Advisory primary research with MSMEs and CAs operating in the NER manufacturing ecosystem. Regulatory timelines are based on statutory provisions, official SLA commitments, and reported actual experience. All figures should be verified against current rates before use in a DPR or business plan.

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### Nitisagar Advisory

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