

AV-29012/159/2022-SDIT-MOCA-Part (1)  
Ministry of Civil Aviation  
Government of India  
Skill Development and Information Technology Division

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Rajiv Gandhi Bhavan, New Delhi  
Date: 3<sup>rd</sup> January, 2024

**OFFICE MEMORANDUM**

**Subject: Amendment to the Guidelines dated 29.11.2022 for the Production Linked Incentive (PLI) Scheme for Drones and Drone Components Manufacturers in India**

The undersigned is directed to convey the following revisions w.e.f. FY 2022-23 to clause 2.10 of the PLI Guidelines which is as under:

Existing Clause	Revised Clause
<b>Clause 2.10 – Eligible Purchase Cost</b> Total cost (net of GST) incurred in a financial year for purchase of items used in the manufacturing of drones and drone components as stated in such manufacturer's GST returns. Such purchase cost should be net of debit notes (raised for any purpose), discounts (including but not limited to cash, volume, turnover, target or for any other purpose), taxes applicable and expenses pertaining to freight, etc.	<b>Clause 2.10 – Eligible Purchase Cost</b> Cost of raw material (net of GST) used in the manufacturing of drones and drone components as stated in such manufacturer's GST returns. Such Cost of raw material used should be net of debit notes (raised for any purpose), discounts (including but not limited to cash, volume, turnover, target or for any other purpose), taxes applicable and expenses pertaining to freight, etc. in respect of eligible sales turnover.

2. Accordingly, the Annexure 3 and Annexure 4 of the PLI Guidelines for Drones and Drone Components dated 29.11.2022 stands revised. The Project Management Agency for PLI Scheme for Drones and Drone Components (viz., IFCI Ltd.) may make suitable changes in their scrutiny formats to incorporate the concept of pro-rata cost of raw material used as eligible purchase cost.

3. This issues with the approval of the Competent Authority.

*Manoj*  
03/01/2024

(Manoj Kumar Yadav)  
Under Secretary to the Government of India  
Email: us.sdit-moca@gov.in

To,

Shri Suneet Shukla, Chief General Manager, IFCI Ltd

Copy to,

- i. Shri K V Rao, DGM, IFCI Ltd
- ii. Ms. Rita Kaul, GM. IFCI Ltd

## Disbursement Claim Form

*Extract of Statutory Auditor Certificate (Annexure – 3 of scheme guidelines)*

5	<b>Details of Purchase Cost (net of GST)</b>			
	a) Raw Material / Parts / Components			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	b) Spare Parts			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	c) Finished Goods			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	d) Capital Goods			
i. Target Segment				
iii. Other Goods				
e) Import of Services – Target Segment				
6	Eligible Value Addition (%) As per definition in Para 2.14			

*Rs. in crore*

Revised extract of Statutory Auditor Certificate (Annexure – 3 of scheme guidelines)

5	<b>Details of Purchase Cost (net of GST)</b>	<i>Rs. in crore</i>		
	a) Raw Material / Parts / Components			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	b) Spare Parts			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	c) Finished Goods			
	i. Eligible Products			
	ii. Other Goods in Target Segment			
	iii. Other Goods			
	d) Capital Goods			
	i. Target Segment			
	iii. Other Goods			
	e) Import of Services – Target Segment			
	<b>Cost of material consumed</b>			
6	Pro-rata cost of raw material used in the manufacturing of drones and drone components, in respect to the eligible sales turnover	<i>Rs.</i>		
7	Eligible Value Addition (%) As per definition in Para 2.14			

## Indicative Format of Quarterly Review Report

*Extract of Quarterly Review Report (Annexure – 4 of scheme guidelines)*

<b>13. Details of Purchase Cost (net of GST)</b>
a) Raw Material / Parts / Components
i. Eligible Products
ii. Other Goods in Target Segment
iii. Other Goods
b) Spare Parts
i. Eligible Products
ii. Other Goods in Target Segment
iii. Other Goods
c) Finished Goods
i. Eligible Products
ii. Other Goods in Target Segment
iii. Other Goods
d) Capital Goods
i. Target Segment
iii. Other Goods
e) Import of Services pertaining to Target Segment
Eligible Value Addition (%) (As per definition in Para 2.14)

## Indicative Format of Quarterly Review Report

### ***Revised extract of Quarterly Review Report (Annexure – 4 of scheme guidelines)***

<b>13. Details of Purchase Cost (net of GST)</b>	
a) Raw Material / Parts / Components	
i. Eligible Products	
ii. Other Goods in Target Segment	
iii. Other Goods	
b) Spare Parts	
i. Eligible Products	
ii. Other Goods in Target Segment	
iii. Other Goods	
c) Finished Goods	
i. Eligible Products	
ii. Other Goods in Target Segment	
iii. Other Goods	
d) Capital Goods	
i. Target Segment	
iii. Other Goods	
e) Import of Services pertaining to Target Segment	
<b>14. Details of Purchase Cost (net of GST)</b>	
Pro-rata cost of raw material used in the manufacturing of drones and drone components, in respect to the eligible sales turnover	
<b>15. Eligible Value Addition (%) (As per definition in Para 2.14)</b>	

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