

**Heritage Tourism Policy for the
State of Gujarat 2020-2025**

**Government of Gujarat
Industries & Mines Department
G.R. No. HRT/102020/1354/S
Sachivalaya, Gandhinagar.
Date 08/10/2020**

Read

- Office of Commissioner of Tourism's Note dated 12/10/2018 and 5/6/2020 on SFS File No.NTP/IC/18/Her/02

Preamble

Gujarat has a rich history dating back 3500 years ago when Gujarat was the central area for the Indus Valley Civilization. Gujarat is today home to well preserved historical sites and heritage monuments which defines its iconic and vibrant history. Tourists are attracted to these monuments and properties to relive the history. To provide a unique and profound sense of the rich culture and ancient heritage to the tourists, many Heritage Properties in Gujarat have been converted into Heritage Hotels, Heritage Museums, Heritage Restaurants and Heritage Banquet Halls.

Government of Gujarat realizes the important role of these Heritage Tourism Units in encouraging tourism in Gujarat and has decided to promote such Heritage Hotel, Heritage Museum, Heritage Banquet Halls and Heritage Restaurant Units by way of financial assistance in the form of incentives and concessions.

Introducing a New Heritage Tourism Policy for Tourism Sector was under active consideration of the State Government. After detailed deliberations and consultations with the concerned State Administrative Departments and various stakeholders, the State Government is pleased to announce the Heritage Tourism Policy for the State of Gujarat (2020-2025).

RESOLUTION

The scheme shall be known as "**Heritage Tourism Policy 2020-2025**".

1. Policy Period & Coverage

a. Operative Period

This Policy shall come into force with effect from the date of issuance of this Policy GR and shall remain in force till 31st March, 2025 or till the declaration of a new or revised Policy, whichever is earlier. This Policy will supersede any GR/Circular issued earlier in contravention of the provisions of this Policy.

b. Coverage Area of the Policy

This Policy shall be applicable to the whole of the State of Gujarat.

2. Definitions

a. Heritage:

i. **Cultural Heritage** is the legacy of physical artefacts and intangible attributes of a group or society that are inherited from past generations, maintained in the present and bestowed for the benefit of future generations.

ii. **Tangible Heritage** includes buildings and historic places, monuments, artefacts, etc., which are considered worthy of preservation for the future. These include objects significant to the archaeology, architecture, science or technology of a specific culture.

b. Heritage Building

"Heritage building" means and includes any building of one or more premises or any part thereof and/or structure and/or artefact which requires conservation and/or preservation for historical and/or architectural and/or artisanry and/or aesthetic and/or cultural and/or environmental and/or ecological purpose and includes such portion of land adjoining such building or part thereof as may be required for fencing or covering or in any manner preserving the historical and/or architectural and/or aesthetic and/or cultural value of such building.

c. Heritage Hotels

'Heritage Hotels' covers running hotels in Palaces/ Castles/ Forts/ Havelies/ Hunting Lodges/ Residence built prior to 01 January 1950. Number of rooms for accommodation in the heritage hotel should be no less than five. The facade, architectural features and general construction should have the distinctive qualities and ambience in keeping with the traditional way of life of the area. The heritage hotel may also satisfy the condition for a Heritage Building and fulfill the basic conditions required to be considered as a Hotel by the Ministry of Tourism, Government of India.

The basic facilities like a reception, information counter, left luggage room, adequate parking and arrangements for first aid is must.

d. Heritage Banquet Halls

A Banquet means enclosed space operating in heritage building having heritage features and ambience developed for hosting guest's ceremonies/corporate functions and other events, etc., with minimum 1 lettable room for guests, a minimum capacity of hosting 20 guests and having a minimum area of 500 square feet within the Heritage Building. Also, a well-maintained separate toilet facility for ladies and gents is compulsory. Open Area restaurants will not be considered.

e. Heritage Restaurants:

A Restaurant (means enclosed space), operating in heritage building, having heritage features and ambience. The unit must have a hygienically maintained kitchen with modern equipment in the premises for preparing foods. Also, well- maintained separate toilet facilities for ladies and gents are compulsory. The Restaurant should have a minimum seating capacity of 30 guests at a time. Open Area restaurants will not be considered.

f. Heritage Museums:

Any new or existing Heritage Museum owned by individuals, institutions, voluntary organizations or autonomous body or trusts, etc. registered under the Indian Societies Act or Indian Trust Act in the State of Gujarat and displaying objects of tourist interest, historical and cultural importance. Such Heritage Museums must be located within a Heritage building. Detailed Eligibility criteria will be issued separately.

g. Commercial Operations:

Date of Commercial Operations of a Tourism Unit is the date on which the Tourism Unit is open to tourists on a commercial basis and generates first bill.

3. Terms of Reference (ToR) of Heritage Tourism Units

Heritage Tourism Units are the Tourism Units engaged in tourism related activities and located within a Heritage building as defined under clause 2(b) and built prior to 01 January 1950. The eligible Heritage Tourism Units can be categorized into two types:

- i. **Heritage Hotel:** As defined under clause 2(c),
- ii. **Other Heritage Tourism Units:** Any new or existing Heritage Tourism Unit limited to the Heritage Museum, Heritage Banquet Hall and Heritage Restaurant owned by Individuals or Institutions, Corporations or voluntary organizations or autonomous body or trusts, etc. registered in the State of Gujarat under the relevant act and authorized to operate commercially. Such Heritage Tourism Units must be located within a heritage building.

Hereafter Heritage Museums/ Heritage Banquet and Heritage Restaurants will be referred as Other Heritage Tourism Units unless otherwise specifically quoted.

4. Eligible Heritage Tourism Units under this policy

i. New Heritage Hotel Unit

A 'New Heritage Hotel Unit' means a Heritage Building, built prior to 01 January 1950 which is converted into a Heritage Hotel having minimum 5 lettable rooms and commences commercial operations during the operative period of this Policy. The new construction or expansion or alteration in the premises should not disturb the aesthetic appearance of existing Heritage building."

ii. Expansion Project:

Existing or New Heritage Hotel Unit taking up expansion of its existing capacities and not exceeding an area of expansion more than forty percent of its existing plinth area. Only one such expansion project (expansion unit shall commence commercial operations within the Policy Period) of an existing or new Heritage Hotel will be eligible for assistance during the operative period of the Policy.

iii. Renovation/Refurbishment/Restoration/Repair of the existing Heritage Hotel Unit:

Existing Heritage Hotel Unit taking up renovation/refurbishment/restoration/ repair and shall be operational from minimum 3 years prior to the date of registration for availing benefit under this policy. Eligible expenses under this category would include civil and electrical works undertaken in the existing unit including administrative building, accommodation and all such facilities if part of the existing heritage building as may be necessarily required for running the unit. Only two such Renovation/Refurbishment/ Restoration/ Repair of the existing Heritage Hotel Unit in a partial manner will be eligible for assistance during the operative period of the Policy.

Note: New Heritage Hotels and Expanded Unit of Existing Heritage Hotels will not be eligible.

Any such renovation/ refurbishment/ restoration/ repair projects commencing commercial operations within the Policy Period, will be eligible for assistance during the operative period of the Policy. Evaluation of subsidy will be done by a committee comprising representatives of the Directorate of Archeology and Museums, Commissioner of Tourism(CoT) and other concerned authorities. The report submitted by the committee regarding the capital expenditure shall be considered final.

iv. New Other Heritage Tourism Unit:

A Heritage Building being converted into Other Heritage Tourism Unit for the first time and commences commercial operation during the policy period.

v. Existing Other Heritage Tourism Unit:

A unit situated within the heritage building and which is operational for at-least 3 years prior to the date of registration for availing the benefits under this Policy and going for Renovation/Refurbishment/ Restoration or Repair. The all conditions for renovation will be similar to the Heritage Hotel.

5. Incentives and Concessions

Under this policy, the Heritage Tourism Units as defined in clause 4, will be eligible to avail incentives and concessions as follows;

a. Quantum of Capital Investment subsidy to Heritage Hotels Units:

Eligible Capital Investment (excluding the land cost)	Admissible Subsidy*	Maximum Limit
Investment up to INR 25 cr.	20%	INR 5 cr.
Investment above INR 25 cr.	20%	INR 10 cr.

* As percentage of Eligible Capital Investment

b. Quantum of Capital Investment subsidy to the Other Heritage Tourism Units

Eligible Capital Investment (excluding the land cost)	Admissible Subsidy*	Maximum Limit
Investment up to INR 3 cr.	15%	INR 45 Lakhs
Investment above INR 3 cr.	15%	INR 1 cr.

*As percentage of Eligible Capital Investment

Note: Any project of proposed capital investment of above INR 25cr. must obtain prior approval from the State Level Implementation Committee (SLIC).

i. Eligible Capital Investment

The term Eligible Capital Investment means the investment occurred after the announcement date of the policy in the eligible Heritage Tourism Units during the policy period. The investment shall be considered and includes expenditure under the following heads:

- i. Civil works (Structural and Facilities);
- ii. Plant/Equipment and Machinery necessary for running Heritage Tourism Units installed in building;
- iii. Electrical fittings (Permanent in nature) necessary for running Heritage Tourism Units;
- iv. Security System for guest safety (Fire and Theft);
- v. Equipment purchased and installed in the Heritage Tourism Units for efficient use of water/electricity and rainwater harvesting;
- vi. Sewage Treatment Plant built for the sole purpose of the use for Heritage Tourism

Units to treat effluent water and use in flushing and gardening purpose.

- vii. Energy Audit expenses
- viii. Special Lighting and equipments for display applicable only to Heritage Museums.
- ix. Modernization of display gallery and conservation of objects will also be considered as an eligible expense for Heritage Museum only while calculating capital subsidy.

ii. However, the following heads of investments in respect of the unit shall not be eligible for incentives:

- i. Working Capital;
- ii. Preoperative expenses and preliminary expenses;
- iii. Second-hand plant and machinery purchased or shifted or brought from within or outside country;
- iv. Interest capitalized;
- v. Purchase of movable goods/objects for display and uses;
- vi. Consumable stores, inventories for maintenance;
- vii. Investment on land required for setting up the unit, inclusive of the cost of the land;
- viii. Vehicles, furniture and fixtures, cutlery, crockery and utensils;&
- ix. Any construction which in the nature of real estate transactions for e.g. Shops/ flats/offices meant for sale/lease/rent.

c. Quantum of Interest subsidy

A loan amount sanctioned and disbursed during the policy period for construction and development purposed, only to be considered eligible for interest subsidy @7% or existing rate of interest or with maximum amount of INR 30 lakh per annum, whichever is lower for a period of five years from the date of commercial operation.

d. Exemption from Electricity Duty

100% exemption from paying Electricity Duty for a period of five years from the date of commencement of commercial operations for New Heritage Tourism Units only.

e. Reimbursement of Property Use Conversion Charges

If in any development area, where property-use is demarcated, and old properties of heritage value are converted into Eligible Heritage Tourism Units will qualify for 100% reimbursement of Conversion charges paid to the concerned Development Authority for the first transaction only during the operative period of this Policy. Reimbursement of Conversion Charges would be made after the date of commencement of commercial operations.

f. Technical Manpower Support for Heritage Museum (Payroll Assistance)

The management should have minimum two domain experts with Heritage Museum of archaeology or the relevant subject and conservation background as a regular employed staff. INR 3500 Per Month of Payroll Assistance will be paid on a quarterly basis for 5 years. This is applicable only for two on-roll trained conservators and museologists of for each Heritage Museums. They should be domicile of Gujarat.

g. Support for Marketing and Promotion

All Eligible Heritage Tourism Units operating in the State and registered with TCGL shall be eligible to be considered for this incentive.

The incentive for taking part in any two mega national and international tourism exhibitions or fairs or marts, shall be limited to 50% of the space rent actually paid subject to a maximum of INR 50,000 per national event or INR 1,00,000 per international event. The assistance will be extended not more than twice to one heritage tourism unit during the operative period of the Policy. The assistance would be provided by way of reimbursement. Eligible Units shall apply along with rent receipts within six months from the date of participation to avail the assistance.

h. Assistance for Research in Gujarat for Heritage Tourism Development

Financial assistance up to the maximum limit of INR 5.00 lakh will be provided to recognize Heritage Tourism Units Association/Body to carry out market research studies on Heritage travel and tourism /hospitality sector in Gujarat. The subject matter would be finalized as per the relevance and requirements of the Industry. Not more than three such studies will be sanctioned each year.

6. Registration and Documentation

- i. The unit seeking incentives under the Policy would be required to register with Commissioner of Tourism(CoT) as per the prescribed format (to be notified later) which must be within the 60 days of starting the project development.

Note: Registration of project with CoT does not mean approval for a grant of financial assistance under this policy

- ii. The units shall submit the proof of Heritage Building and latest ownership record issued by any competent authority and self-declaration ascertaining the authenticity of the proof.
- iii. The unit shall complete entire documentation within 180 days of starting Commercial Operations i.e. issuing date of first invoice, after 181 days the project will be considered not eligible, unless the justified reason for delay and additional time required to complete the documentation in writing along with proof is submitted to CoT, minimum Seven days in advance.
- iv. The Commissioner of Tourism (CoT) may allow the additional period of time for document

completion after satisfying with the cause of delay in document submission.

- v. The New Heritage Tourism units shall submit the detailed project development plan, structural strength report along with application for incentive and concession at the time of registration.
- vi. The Unit undertaking any expansion or Renovation/ Refurbishment/ Restoration/ Repair of existing Unit shall submit the detailed development plan, Current status, High definition pictures of the current status of the building/ rooms/ or place (where the work will be carried out) and structural strength report shall be submitted along with application for incentive and concession at the time of registration.
- vii. Detailed guidelines, list of documents and application forms will be issued by CoT for registration to disbursement .

7. Essential Conditions for Grant of Incentives and Concessions

The Eligible Heritage Tourism Units availing incentives and concessions under the Policy shall also satisfy the following conditions:

- i. The unit except Heritage Museum will have to make a declaration regarding 'NOT' availing Capital/Interest Subsidy or any other financial assistance for the same project from the Government of India or the Government of Gujarat under this Policy or any other Policy/Scheme. Non-declaration or false or misleading declaration or miscalculation or may cause to discontinuation of the Incentive, recovery, subsequent blacklisting and necessary legal action.
- ii. The Heritage Museums units must give declaration regarding 'NOT' availing any other financial assistance from the Government of Gujarat except under this policy for any purpose. However, these units may avail the financial assistance from Government of India and under this policy if -
 - o The financial assistance from Government of India is not for the same component and cumulative financial assistance shall not exceed the sum of total eligible capital investment.
- iii. The unit shall give an undertaking that financials submitted for the incentive are full and final and any claim in this matter will not arise in future. The department will have right to repay or recover if any, due/undue amount is unclaimed or paid due to any inaccuracy and error.
- iv. Any Heritage Tourism Unit availing incentive under the Expansion of existing unit during the policy period shall not be eligible for benefits of Renovation/ Refurbishment/ Restoration/ Repair of existing Unit for the same area. Non-declaration or false or misleading declaration may cause to discontinuation of the Incentive, recovery, subsequent blacklisting and necessary legal action.

- v. Any Heritage Banquet and Heritage Restaurant situated within the Heritage Building or premises where Heritage Hotel is situated shall be considered as part of Heritage Hotel and not separately.
- vi. The unit shall remain in commercial operations continuously for at-least five years after it starts commercial operations. However, if it fails to do so, then the subsidy already disbursed to the unit will be recovered as land revenue arrears. However, in cases where the operation is discontinued due to reasons beyond the control of the unit, the State-Level Implementation Committee (SLIC) may examine individual case and condone the period of discontinuation based on the guidelines to be issued by the Government.
- vii. The unit availing the incentives under the Policy shall install and effectively operate and maintain pollution control measures as per the standards prescribed by the competent authority in this regard.
- viii. The unit shall furnish complete details regarding commercial operations, employment, and revenue by or any other information which the State Government may require from time to time. The unit will have to follow guidelines of the employment policy of the Government regarding the employment of local persons.
- ix. The unit shall not violate any guidelines issued by Ministry of Tourism, Government of India for setting up other tangible and permanent nature of tourism units such as restaurants, banquet halls and museums etc. as applicable at the time of starting project development.
- x. The unit should be operational all year round and should not be seasonal.
- xi. The unit should be open and accessible to all public.
- xii. The eligible capital investment will be strictly restricted to civil structure, plant & machinery, expense related to modernization of display galleries, etc. Investment in artefacts, antique pieces, etc. in the museum will not be considered eligible investment for incentives.
- xiii. **Essential Conditions for Heritage Museum:**
 - a) The Proposal/ Presentation must be submitted to the Commissionerate of Tourism and should adhere to guidelines/ rules/ regulations of the competent State Authority and address the various aspects of renovation of Heritage Museums such as acquisition, extension and resetting of galleries, classification and documentation of collections, modernization of displays, setting up of conservation laboratory etc. giving a holistic or composite vision of the Heritage Museum projecting its concept and design.
 - b) Financial projection, Management team details and Operational viability of such Heritage Museum for the period of 7 years is compulsory.

- c) A good number of collected items, reflecting the theme of the Heritage Museum are a pre-requisite.

xiv. **Conditions for Interest Subsidy**

- a) The eligible units availing loans during the policy period, which is sanctioned and disbursed after the date of announcement of policy, shall be considered eligible for availing of interest subsidy from the date of commencement of commercial operation. This date will be final and period of 5 years will start from that date.
- b) The unit shall submit the Bank/ Financial Institution certificate, certifying Loan account number, Sanctioned Loan Amount, Disbursed Loan Amount and Purpose of the loan for ascertaining eligible interest subsidy payable.
- c) The eligible interest subsidy amount will be paid yearly only after submission of yearly interest payment certificate issued by the bank or financial institution.
- d) The sum of the Capital Subsidy and Interest Subsidy to anyone eligible Heritage Tourism Unit shall not exceed the Maximum Eligible Capital Investment during the policy period under all eligible categories.

8. General Conditions

- a) **Conditions for Renovation/Refurbishment/Restoration/Repair of existing Heritage Hotel Unit-** Heritage unit must ensure and follow the definition of and guidelines of the Central Public Works Department "Handbook of Conservation of Heritage Buildings"
 - i. **"Heritage Precincts"** means and includes any space that requires conservation and /or preservation for historical and / or architectural and/or aesthetic and/or cultural and/or environmental and/or ecological purpose. Walls or other boundaries of a particular area or place or building or may enclose such space by an imaginary line drawn around it.
 - ii. **"Conservation"** means all the processes of looking after a place so as to retain its historical and/or architectural and/or aesthetic and/or cultural significance and includes maintenance, preservation, restoration, reconstruction and adoption or a combination of more than one of these
 - iii. **"Preservation"** means and includes maintaining the fabric of a place in its existing state and retarding deterioration.
 - iv. **"Restoration"** means and includes returning the existing fabric of a place to a known earlier state by removing accretions or by reassembling existing components without introducing new materials.
 - v. **"Reconstruction"** means and includes returning a place as nearly as possible to a known earlier state and distinguished by the introduction of materials (new or old) into

the fabric. This shall not include either recreation or conjectural reconstruction.

- b) The required statutory permissions/licenses for operating the above tourism units will be the sole responsibility of the investor.
- c) The Heritage Museum unit will be sole responsible for any responsibility, dispute arises out of authenticity or claim raised against displayed product. In such event the Commissioner of Tourism may take remedial action in consultation with State-Level Implementation Committee (SLIC) and State-Level Empowered Committee(SLEC)

Note: Granting incentive under this policy does not mean verification of the authenticity of product and responsibility towards means of acquisition of artefacts or items of display.

- d) The heritage unit shall ensure that any part of the building that is being used for the commercial purpose may not be weak or damaged and if any, immediately the area shall be demarcated as no use. Also, ensure periodic strength checks are being done.
- e) The Heritage Unit shall indemnify Commissioner of Tourism form any dispute arises due to ownership or distribution of property or profit sharing or any other.

9. Implementation Mechanism

a. The Role of State-Level Empowered Committee (SLEC)

- i. **Final Authority:** All matters of interpretation, dispute or contention under the Policy will be referred to SLEC, whose decision will be final and binding.
- ii. **Monitoring and Guidance:** The SLEC will be called to appraise about the progress of policy and coordinate the different departments for better and efficient implementation.
- iii. **Approving Authority:** The SLEC will be sanctioning authority for all projects where investment is more than INR 25cr.

A State-Level Empowered Committee (SLEC) consisting of the following members is constituted for overall guidance as under:

1	Hon'ble Tourism Minister	Chairman
2	Hon'ble Tourism Minister (MOS)	Vice Chairman
4	ACS/PS/Secretary, Finance Department	Member
5	ACS/PS/ Secretary, Industries and Mines Department	Member
6	ACS/ PS/ Secretary, Urban Development & Urban Housing Department	Member
7	ACS/PS/Secretary, Revenue Department	Member

8	ACS/PS/Secretary, Sports, Youth & C.A. Department	Member
9	ACS/PS/Secretary Tourism, Industries & Mines Department	Member
10	Secretary, Roads & Buildings Department	Member
11	Commissioner of Tourism	Member-Secretary

Other Departments and or Subject matter experts may be invited from time to time as per the requirements

b. The Role of State-Level Implementation Committee (SLIC)

- i. **Supervision and Guidance:** The SLIC will supervise the overall policy implementation in the state and provide guidance to the Commissioner of Tourism on this policy
- ii. **Interpret and recommend:** The SLIC will interpret any provisions of this policy, if any dispute arises or any change required for better implementation of the policy or change in Government policy or change in the business environment and recommend for approval from SLEC.
- iii. **Authorizing:** The SLIC will authorize Commissioner of Tourism to rewrite the clause as interpreted by SLIC and duly approved by SLEC in the policy
- iv. The Commissioner of Tourism (CoT) will be responsible for administration and implementation of this Policy under the supervision and guidance of SLIC.

The State-Level Implementation Committee (SLIC) consisting of the following members is constituted for the implementation of the above-mentioned Policy. The CoT shall work under the supervision and guidance of this Committee.

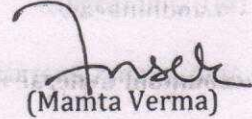
1	Secretary (Tourism), I&M Department	Chairman
2	Secretary (Expenditure), Finance Department	Member
3	Secretary, Sports, Youth & C.A. Department	Member
4	Secretary, Roads & Buildings Department	Member
5	Industries Commissioner	Member
6	Commissioner of Municipalities Administration	Member
7	Chief Electrical Inspector and Collector Electricity Duty	Member
8	Settlement Commissioner & Director of Land Records	Member
9	Commissioner of Tourism	Member-Secretary

c. Policy Implementation Mechanism

- i. Commissioner of Tourism (CoT) will act as the Nodal Agency for the implementation of the Policy.
- ii. Commissioner of Tourism (CoT), Government of Gujarat will issue comprehensive policy guidelines, application forms, list of documents and any other amendments if proposed for availing assistance under various provisions of the Policy and the same will be updated on TCGL website and State Government website for public convenience.

This issues with the concurrence of Finance Department vide its note dated 29-11-2019 on this department's file of even number.

By order and in the name of Governor of Gujarat,



(Mamta Verma)

Secretary (Tourism)

Industries & Mines Department

Copy to:

1. Principal Secretary to Hon'ble Governor of Gujarat, Raj Bhavan, Gandhinagar. (*By letter)
2. Chief Principal Secretary to Hon'ble Chief Minister, Swarnim Sankul-1, Gandhinagar.
3. Personal Secretary to Hon'ble Deputy Chief Minister, Swarnim Sankul-1, Gandhinagar.
4. Personal Secretary to Hon'ble Minister (Tourism), Swarnim Sankul-2, Gandhinagar.
5. Personal Secretary to Hon'ble Minister of State (Tourism), Swarnim Sankul-2, Gandhinagar.
6. Deputy Secretary to Chief Secretary, Sachivalaya, Gandhinagar.
7. Secretary, Ministry of Tourism, Government of India, Transport Bhavan, 1 Parliament Street, New Delhi- 110001.
8. Additional Chief Secretary, Revenue Department, Sachivalaya, Gandhinagar.
9. Additional Chief Secretary, Urban Development & Urban Housing Department, Sachivalaya, Gandhinagar.
10. Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar.
11. Additional Chief Secretary, Industries & Mines Department, Sachivalaya, Gandhinagar.
12. Additional Chief Secretary, Sports, Youth & Cultural Activities Department, Sachivalaya, Gandhinagar.

13. Secretary (Expenditure), Finance Department, Sachivalaya, Gandhinagar.
14. Commissioner of Municipalities Administration, Block No.1, 4th Floor, Karmayogi Bhavan, Sector-10A, Gandhinagar.
15. Commissioner of Tourism, Block No.1, Jivraj Mehta Bhavan, Gandhinagar.
16. Managing Director, Tourism Corporation of Gujarat Limited, Udyog Bhavan, Gandhinagar.
17. Secretary, Road & Building Department, Sachivalaya, Gandhinagar.
18. Chief Electrical Inspector & Collector Electricity Duty, Block No.18, 6th Floor, Udyog Bhavan, Gandhinagar.
19. Settlement Commissioner & Director of Land Records, Kha-5 Circle, Nr. Railway Crossing, Sector-14, Gandhinagar.
20. Accountant General, Rajkot / Ahmedabad.
21. Pay and Account Officer, Ahmedabad/ Gandhinagar.
22. System Manager, Industries & Mines Department, Sachivalaya, Gandhinagar.
 - With a request to upload this GR on the department's website.
23. Select File.