

Food Safety and Compliance System (FoSCoS)



FOOD SAFETY AND STANDARDS AUTHORITY OF INDIA

Inspiring Trust, Assuring Safe & Nutritious Food

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HIGHLIGHTS OF FSSAI ACT 2006

The Food Safety and Standards Act, 2006 received the assent of the President on 23rd August, 2006, and is hereby published for general information:- **FOOD SAFETY AND STANDARDS ACT, 2006 No. 34 OF 2006.**

It is an Act to consolidate the laws relating to food and to establish the Food Safety and Standards Authority of India for laying down science based standards for articles of food and to regulate their manufacture, storage, distribution, sale and import, to ensure availability of safe and wholesome food for human consumption and for matters connected therewith or incidental thereto.

The FSS Act endows powers to the FSSAI to certify organizations involved in any type of food-related activities that they are involved with food articles safe for consumption of human beings. This certification is known as a FSSAI license.

INTRODUCTION

- **Food Safety and Standards Authority of India** (“FSSAI”) is registered under the **Food Safety and Standards Act, 2006**. Food Business Operators (“FBO”) in India must obtain FSSAI registration for the manufacturing, processing, storage, distribution and sale of food products. FSSAI registration is done online on the FSSAI website through **Food Licensing and Registration System** (“FLRS”).



SECTION 31 OF FSS ACT 2006

31. Licensing and registration of food business.

- (1) No person shall commence or carry on any food business except under a licence.
- (2) Nothing contained in sub-section (1) shall apply to **a petty manufacturer who himself manufactures or sells any article of food or a petty retailer, hawker, itinerant vendor or a temporary stall holder or small scale or cottage or such other industries relating to food business or tiny food business operator**; but they **shall** register themselves with such authority and in such manner as may be specified by regulations, without prejudice to the availability of safe and wholesome food for human consumption or affecting the interests of the consumers.
- (3) Any person desirous to commence or carry on any food business shall make an **application for grant of a licence** to the Designated Officer in such manner containing such particulars and fees as may be specified by regulations.
- (4) The Designated Officer on receipt of an application under sub-section (3), may either grant the licence or after giving the applicant an opportunity of being heard and for reasons to be recorded in writing, refuse to grant a licence to any applicant, if he is satisfied that it is necessary so to do in the interest of public health and shall make available to the applicant a copy of the order:
Provided that if a licence is **not issued** **within two months from the date of making the application** or **his application is not rejected**, the applicant may start his food business after expiry of the said period and in such a case, the Designated Officer shall not refuse to issue a licence but may, if he considers necessary, issue an improvement notice, under section 32 and follow procedures in that regard.
- (5) Every licence shall be in such form and subject to such conditions as may be specified by regulations.
- (6) A **single licence** may be issued by the Designated Officer for one or more articles of food and also for different establishments or **premises in the same area**.
- (7) If the articles of food are manufactured, stored, sold or exhibited for sale at different premises situated in more than one area, **separate applications shall be made and separate licence** shall be issued in respect of such premises not falling within the same area.

SECTION 31 AND SECTION 36 OF FSS ACT 2006

(8) An appeal against the order of rejection for the grant of licence shall lie to the Commissioner of Food Safety.

(9) A licence unless suspended or cancelled earlier shall be in force for such period as may be specified by regulations:

Provided that if an application for a renewal of licence is made before the expiry of the period of validity of the licence, the licence shall continue to be in force until orders are passed on the application.

Renewal can be done upto 180 days of expiry on payment of late fees.

https://fssai.gov.in/upload/advisories/2021/10/617bd59fbcaedOrder_License_Expiry_date_29_10_2021.pdf

Section 36. Designated Officer

(1) The Commissioner of Food Safety shall, by order, **appoint the Designated Officer**, who shall not be below the rank of a Sub-Divisional Officer, to be in-charge of food safety administration in such area as may be specified by regulations.

(2) There shall be **a Designated Officer for each district**.

(3) The functions to be performed by the Designated Officer shall be as follows, namely :—

(a) to **issue or cancel licence** of food business operators;

(b) to prohibit the **sale of any article of food which is in contravention of the provisions of this Act** and rules and regulations made thereunder;

(c) to receive **report and samples of article of foods** from Food Safety Officer under his jurisdiction and get them analysed;

(d) to make recommendations to the Commissioner of Food Safety for sanction to launch prosecutions in case of contraventions punishable with imprisonment;

(e) to sanction or launch prosecutions in cases of contraventions punishable with fine;

(f) to maintain **record of all inspections made by Food Safety Officers** and action taken by them in the performance of their duties;

(g) to **get investigated any complaint which may be made in writing** in respect of any contravention of the provisions of this Act and the rules and regulations made thereunder;

(h) to investigate any complaint which may be made in writing against the Food Safety Officer; and 36

(i) to perform such other duties as may be entrusted by the Commissioner of Food Safety.

WEBSITE AND APPLICATION

The home page of the FoSCoS FSSAI website is as follows – The top of the home page provides two search bars to search ‘Standardized Food Products’ and ‘Eligibility of your food business’

The screenshot displays the FoSCoS FSSAI website home page. At the top, it features the FSSAI logo (Food Safety and Standards Authority of India), the FoSCoS logo (Food Safety Compliance System), and the 'Eat Right India' logo. The navigation bar includes links for Home, About FoSCoS, FSSAI, User Manual, Login, and Sign Up. The main content area has two search bars: 'Standardized Food Products' and 'Eligibility of your food business'. Below these are four buttons: 'Track Application Status', 'FBO Search', 'How to Apply', and 'Application Processing'. A form section contains input fields for 'Enter Application Reference No.' and 'Enter Captcha Code', with a captcha image showing the number '344089' and a 'Submit' button. At the bottom, there is a section titled 'Introducing FoSCoS' with a list of quick access options: Ongoing Applications, Saved Drafts, Active Licences, and Pending Payments. A preview of the application dashboard is shown on the right.

OBJECTIVE OF FOSCOS



Improved Service Delivery

- Build centralised application to enable delivery for full spectrum of services through single platform
- Minimum physical documentation and seamless application processing for ease of doing business.



Technology Upgrade

- Build technically advanced application with integration capabilities, higher user traffic capability and has potential for future upgrades.
- Enhance UI and make application process simpler and efficient.



Enhanced Communication

- Enable application to focus on target specific communication through email, SMS, reminder for annual returns, etc.



User Centric Approach

- Adopt Standardized product approach rather than text box approach.



Capture Business details

- Enable application to seed business specific details to ensure 360° profiling of FBOs.

REGISTRATION & FEE STRUCTURE

FSSAI Official Web Site: <https://foscos.fssai.gov.in/>

•FBOs can obtain FSSAI registration online by filling and submitting the FSSAI registration form, i.e. Form A (application for Registration) or Form B (application for State and Central License) on the [FoSCoS portal](#). The FBOs can also register offline by submitting Form A or Form B to the Food and Safety Department.

•The FSSAI registration form must be accompanied by the required documents. The documents must be uploaded online on the FoSCoS portal at the time of filling the application or submitted to the Food and Safety Department along with the application physically.

Application Login

Apply for license/ registration

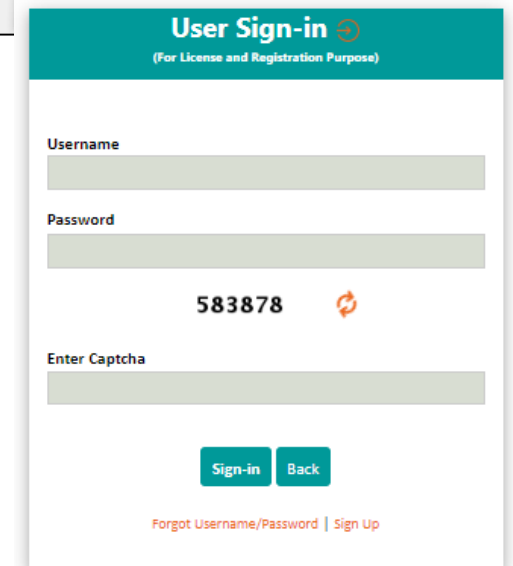
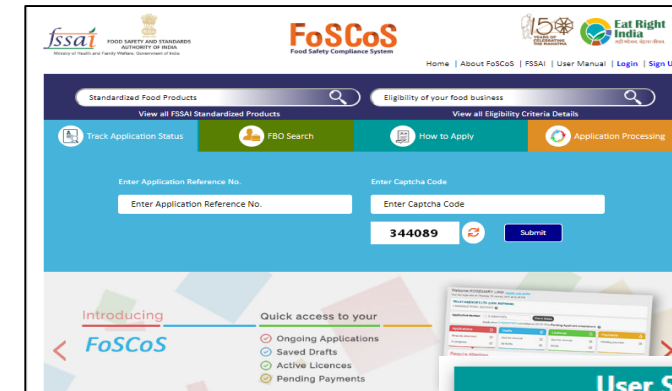
Select KoB and Enter Form Details

Submit Fees Online

Application Acknowledgement

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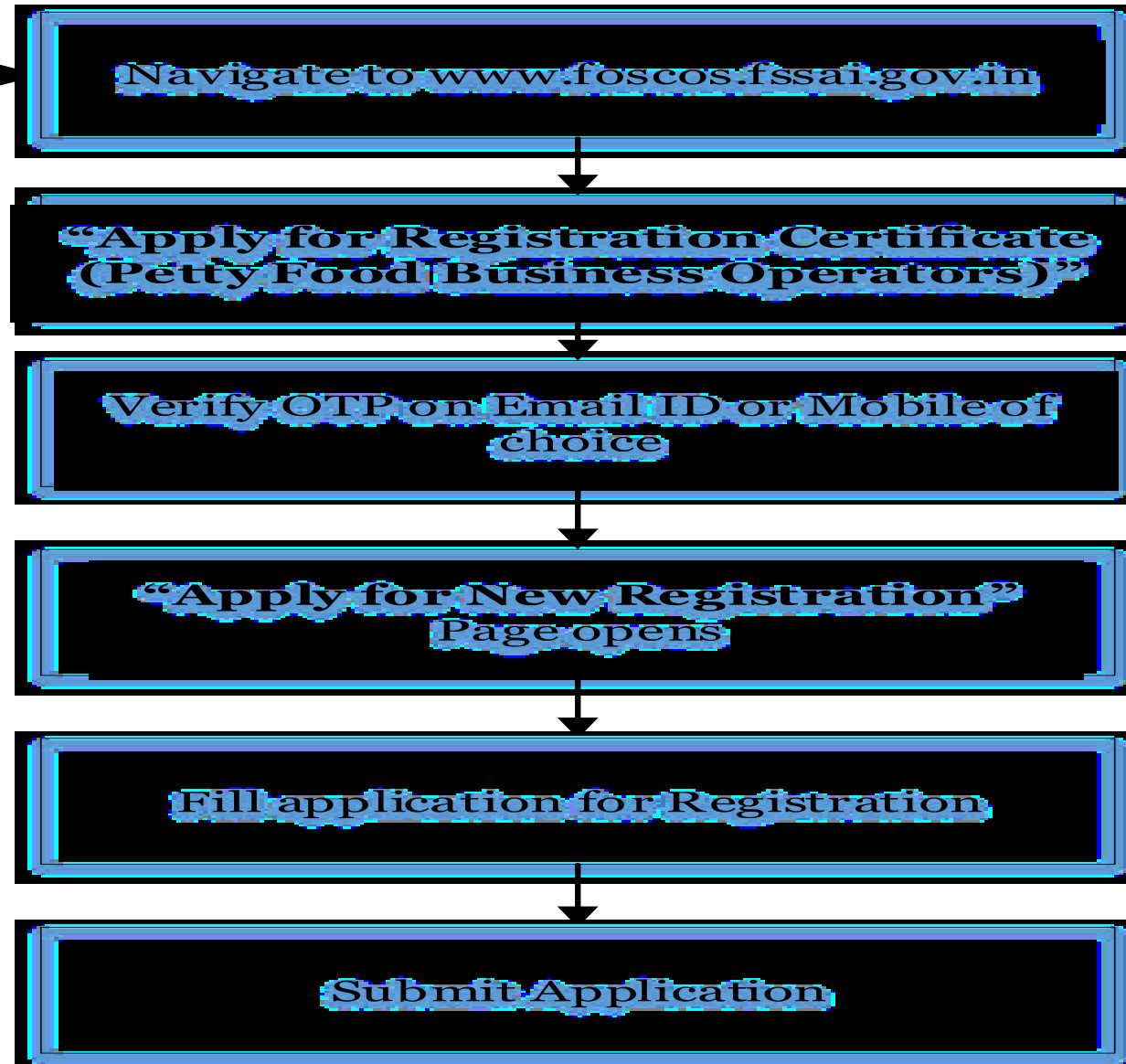
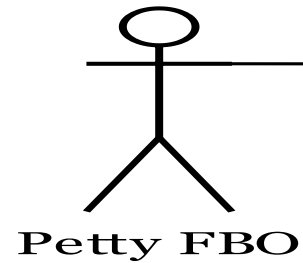
Home Page



FoSCoS Landing Page



PROCESS FLOW FOR PETTY FBO LOG-IN



Fee Structure

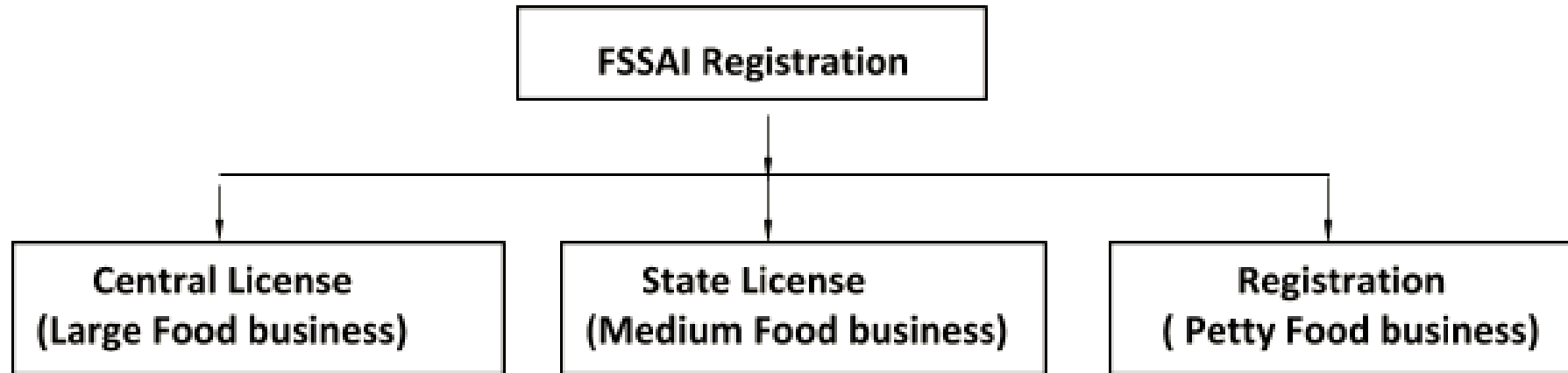
Please Note: License/Certificate can be applied for a maximum period of 5 Years.

	Central (1 Year)	State (1 Year)	Registration (1 Year)	Konkan/Indian Railway (1 Year)
New Application	₹ 7500	View	₹ 100	₹ 2000
Renewal Application	₹ 7500	View	₹ 100	₹ 2000
License/Certificate Modification	₹ 7500	View	₹ 100	₹ 2000
Duplicate License/Certificate	10% of the Applicable License Fee	View	10% of the Applicable Certificate Fee	10% of the Applicable Certificate Fee

<https://foscos.fssai.gov.in/fee/SL>

A license can be applied for a Max of 5 Years.

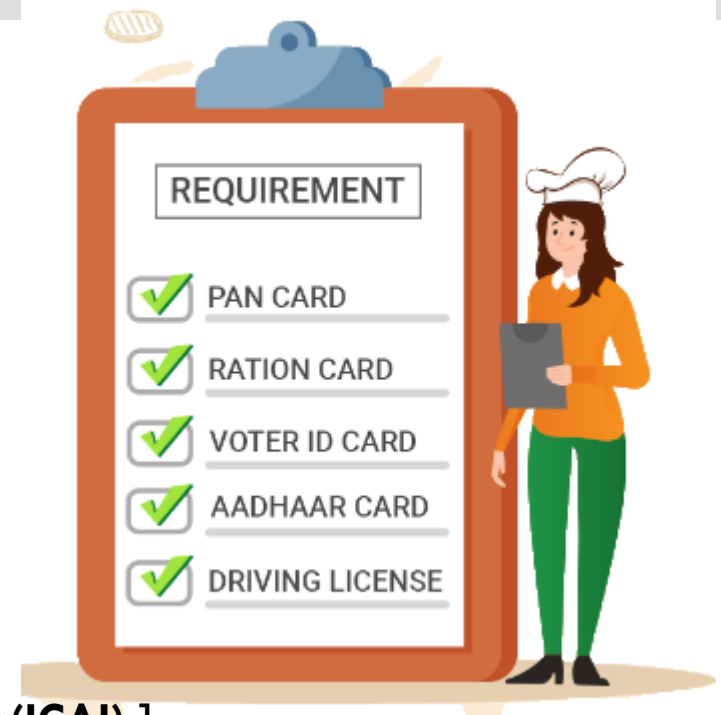
TYPES OF FSSAI REGISTRATION GENERAL SLAB



- **FSSAI Basic Registration** – FBOs having a turnover of less than Rs.12 lakh p.a must obtain FSSAI basic registration. The FSSAI registration form that the applicant has to fill to obtain FSSAI basic registration is Form A.
- **FSSAI State License** – FBOs having a turnover of more than Rs.12 lakh p.a and less than Rs.20 crore p.a must obtain the FSSAI state license. The FSSAI registration form that the applicant has to fill to obtain an FSSAI state license is Form B.
- **FSSAI Central License** – FBOs having a turnover of more than Rs.20 crore p.a must obtain the FSSAI central license. The FSSAI registration form that the applicant has to fill to obtain FSSAI central license is Form- B.

DOCUMENTS REQUIRED FOR FSSAI BASIC REGISTRATION

- 1 **Passport size photo of the food business operator**
- 2 **Identity Proof- Aadhar card, Pan Card.**
- 3 **NOC by Municipality. (If any)**
- 4 **Proof of Possession of Premises- Address Proof (Electricity Bill, Rent Agreement)**



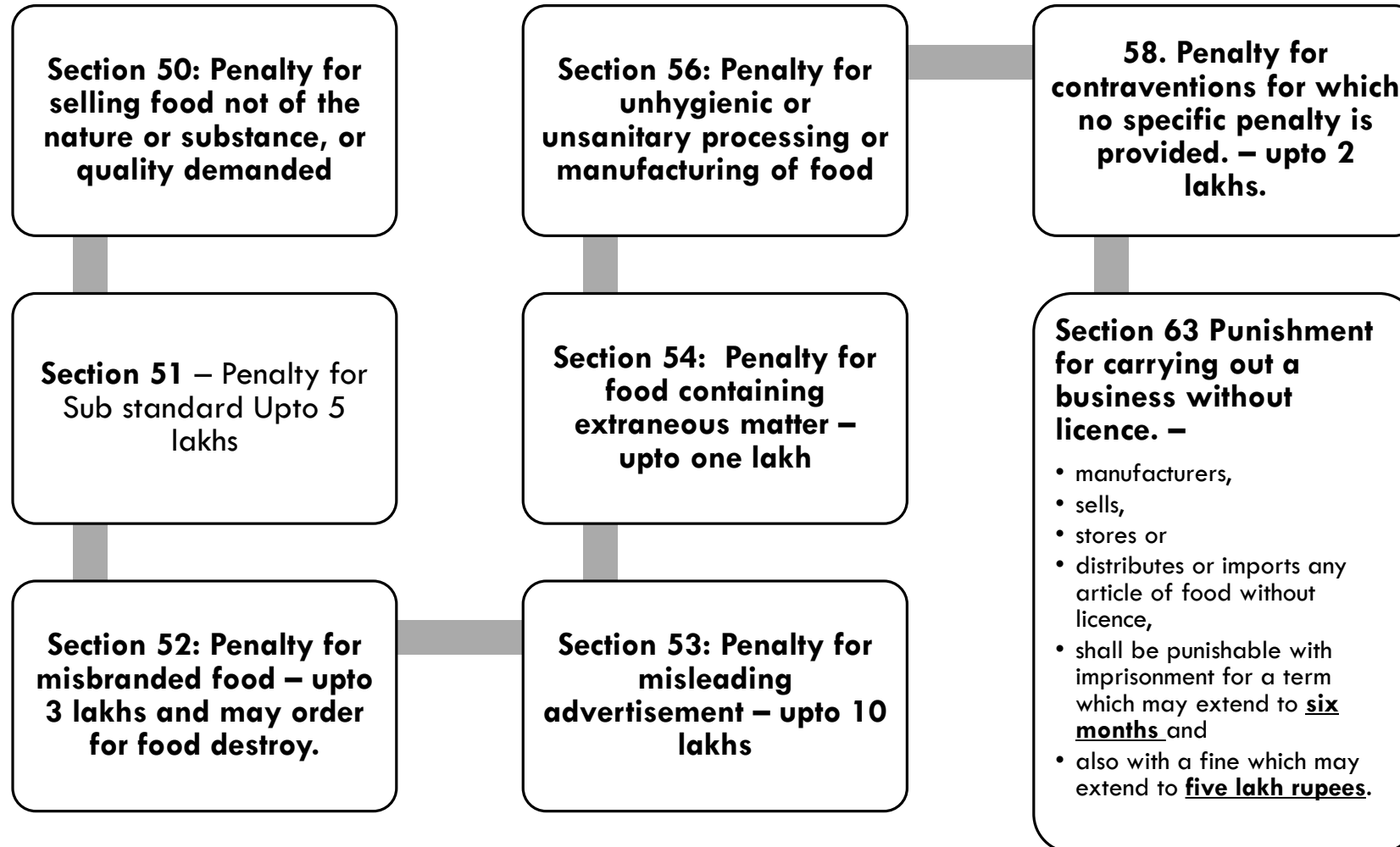
RENEWAL LATE FEES UNDER FSSAI

- If you fail to renew your FSSAI license before the expiry date, then your license will no longer be considered as valid and therefore, you will be subject to the penalties that may be charged on your business. You will be penalised **100 per day**.
- If the Renewal of a license is not filed 30 days before the expiry date, a late fee of Rs. 100 per day is to be paid by FBO, along with the renewal fee.
- **Note: This late fee is not applicable in the case of Registration.**
- Your food business will not be considered legal by the authorities. Your goodwill and reputation may be hurt among your consumers. Therefore, you must renew your food license before the stipulated time.



FSSAI PENALTY AND OFFENSES

To regulate the food industry, the FSSAI Act prescribes several penalties and offenses for contravening. The provisions relating to offenses and penalties are specified under section 48. Penalties are given from Sections 49-67 of the FSSAI Act. Some of them are -



ANNUAL RETURN UNDER FSSAI

- The Food Safety and Standards (FSS) Act, 2006, was introduced to regulate the food industry in India. The Food Safety and Standards Authority of India (FSSAI) is the authority that implements the FSS Act. The Food Business Operators (FBOs) must compulsorily obtain the FSSAI registration/license. The FSSAI certificate ensures that the food consumed is healthy and safe for human consumption.
- After receiving the FSSAI registration/license, the FBOs must comply with the FSSAI compliances and file the FSSAI annual return. The FBOs must file the annual return within the prescribed time, or else they will have to pay penalties.

There are two types of FSSAI returns:

FSSAI Form D1 (Annual Return)

All food importers, manufacturers, packers, labellers, re-labellers and re-packers must mandatorily file form D1 with the FSSAI licensing authority. The form D1 can be filed online or physically as provided by the food safety commissioner. All FBOs must mandatory file form D1 irrespective of the production they are involved in and depending on the type of food products sold by them in the preceding financial year.

FSSAI Form D2 (Half-Yearly Return)

Form D2 is a half-yearly return. The FBO involved in the business of manufacturing or importing milk or milk products is required to file Form D2.

STARTUP INDIA



सत्यमेव जयते

Government of India

#startupindia



INTRODUCTION

Startup India is an Indian Government initiative that is intended to build a strong eco-system for nurturing innovation and startups in the country to drive sustainable economic growth and generate large scale employment opportunities. Through this initiative, the government aims to empower Startups to grow through innovation and design.



The objectives of the Startup India Movement are outlined below. The action plan envisages supporting the startups and more:

- Enhanced infrastructure, including incubation centres
- IPR facilitation, including easier patent filing
- The better regulatory environment, including the tax benefits, easier compliance, improved setting up of a company, fastest mechanism and more.
- A goal to increase the funding opportunities
- Provide a vast networking database for the entrepreneurs and other stakeholders in the startup ecosystem.

SELF CERTIFICATION 5 YEARS

Labour Laws:

Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996

The Inter-State Migrant Workmen (Regulation of Employment & Conditions of Service) Act, 1979

The Payment of Gratuity Act, 1972

The Contract Labour (Regulation and Abolition) Act, 1970

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952

The Employees' State Insurance Act, 1948

The Industrial Disputes Act, 1947

The Trade Unions Act, 1926

The Industrial Employment (Standing Orders), 1946

In case of the labour laws, no inspections will be conducted for a **period of 3 to 5 years.**

Environment Laws:

Ministry of Environment, Forest & Climate Change (MoEF&CC) has published a list of 36 white category industries. Startups falling under the "White category" would be able to self-certify compliance in respect of 3 Environment Acts –

The Water (Prevention & Control of Pollution) Act, 1974

The Water (Prevention & Control of Pollution) Cess (Amendment) Act, 2003

The Air (Prevention & Control of Pollution) Act, 1981



CERTIFICATION FOR SECTION 80-IAC OF THE ACT FORM I

A Startup being a private limited company or limited liability partnership, which fulfils the conditions specified in sub-clause (i) and sub-clause (ii) of the Explanation to section 80-IAC of the Act, may, for obtaining a certificate for the purposes of section 80-IAC of the Act, make an application in Form-1 along with documents specified therein to the Board and the Board may, after calling for such documents or information and making such enquires, as it may deem fit, —

- (i) grant the certificate referred to in sub-clause (c) of clause (ii) of the Explanation to section 80- IAC of the Act; or
- (ii) reject the application by providing reasons.

Cut off Date for 80-IAC

"eligible start-up" means a company or a limited liability partnership engaged in eligible business which fulfils the following conditions, namely:—

it is incorporated on or after the 1st day of April, 2016 but before the 1st day of April, ²¹[2023];

Opting for 80-IAC MAT Applicable.

ANGEL TAX EXEMPTION 56(2)(VIIB) – FORM II

Exemption for the purpose of clause (viib) of sub-section (2) of section 56 of the Act

A Startup shall be eligible for notification under clause (ii) of the proviso to clause (viib) of sub-section (2) of section 56 of the Act and consequent exemption from the provisions of that clause, if it fulfils the following conditions:

- (i) it has been recognised by DPIIT under para 2(iii)(a) or as per any earlier notification on the subject
- (ii) aggregate amount of paid up share capital and share premium of the startup after issue or **proposed issue of share, if any, does not exceed, twenty five crore rupees:**

Provided that in computing the aggregate amount of paid up share capital, the amount of paid up share capital and share premium of twenty five crore rupees in respect of shares issued to any of the following persons shall not be included—

- (a) a non-resident; or
- (b) a venture capital company or a venture capital fund;

Provided further that considerations received by such startup for shares issued or proposed to be issued to a **specified company shall also be exempt and shall not be included in computing the aggregate amount of paid up share capital and share premium of twenty five crore rupees.**

ANGEL TAX EXEMPTION 56(2)(VIIB)

It has not invested in any of the following assets,—

- (a) **building or land** appurtenant thereto, being a residential house, **other than** that used by the Startup for the purposes of renting or held by it as stock-in-trade, in the ordinary course of business;
- (b) **land or building**, or both, not being a **residential house**, **other than** that occupied by the **Startup for its business** or used by it for purposes of renting or held by it as stock-in-trade, in the ordinary course of business;
- (c) **loans and advances**, **other than loans** or advances extended in the **ordinary course of business** by the Startup where the lending of money is substantial part of its business;
- (d) capital contribution made to any other entity;
- (e) **shares and securities**;
- (f) **a motor vehicle, aircraft**, yacht or any other mode of transport, the actual cost of which exceeds ten lakh rupees, other than that held by the Startup for the purpose of plying, hiring, leasing or as stock-in-trade, in the ordinary course of business;
- (g) **jewellery** other than that held by the Startup **as stock-in-trade** in the ordinary course of business;
- (h) any other asset, whether in the nature of capital asset or otherwise, of the nature specified in sub-clauses (iv) to (ix) of clause (d) of Explanation to clause (vii) of sub-section (2) of section 56 of the Act
 - (iv) archaeological collections;
 - (v) drawings;
 - (vi) paintings;
 - (vii) sculptures;
 - (viii) any work of art; or
 - (ix) bullion;

Provided the Startup shall not invest in any of the assets specified in sub-clauses (a) to (h) for the period of **seven years** from the end of the latest financial year in which shares are issued at premium;

NOT REGARDED AS STARTUP

1. Merger/ Demerger/ Acquisition/ Amalgamation/ Absorption:
2. Compromise/ Arrangement: Entities formed due to compromise/ arrangement as provided under the Companies Act, 2013 will not be recognized as Startup.
3. **Conversion:** Conversion of an entity from one form to another shall not be a bar for availing recognition subject to the fulfilment of condition provided in sub-section (3) of section 80-IAC of the Income- tax Act, 1961.
4. Holding including foreign holding, Subsidiary including foreign subsidiary, Joint Ventures, entities incorporated outside territory Indian Territory:
 1. Holding/Subsidiary Companies will not be permitted for recognition.
 2. Any startup becoming holding/subsidiary of any company after recognition will be derecognized.
 3. Any entity formed by Joint Venture will not be recognized. Any Startup entering into any Joint Venture will be derecognized.
 4. Entities incorporated outside India will be ineligible for recognition.
 5. Shareholding by Indian promoters in the startup should be at least 51%.
5. **Incorporating additional entities:** Incorporating additional entities having similar address with same production line/services and at least one common director/ designated partner/partner will not be recognized as startup.
6. **Common directorship/partnership:** Recognition of an entity having common director/designated partner/partner with any other entity shall be allowed to the extent permissible under the provisions of the Companies Act, 2013.
Related party transaction shall not be allowed except transactions on arm's length basis.

NOT REGARDED AS STARTUP

9. Regulatory Areas: Entities operating in domains specifically prohibited by law shall not be recognized.

10. Sole Proprietorship: A sole proprietorship is not eligible to apply for recognition. If a sole proprietorship changes its type of entity into a type permissible for recognition, then the recognition will be granted from date of commencement of business of the sole proprietorship.

STARTUP INDIA BENEFITS

1 Self Certification: Compliance under environmental & labour laws

2 Tax Exemption: Tax exemption for a period of 3 consecutive years and exemptions on gains & investments above FMV

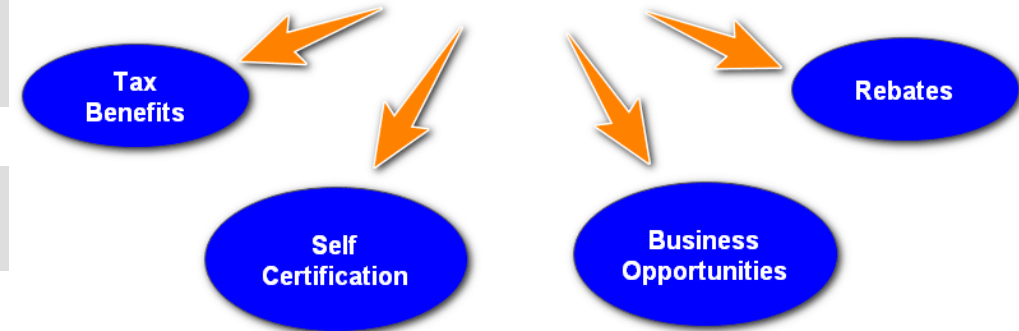
3 Encourage entrepreneurship within the country: Promote India across the world as a start-up hub

4 IPR Support: Government to bear facilitation cost & 50% rebate on trademark filing.

5 Relaxed norms: Government to bear facilitation cost & 50% rebate on trademark filing.

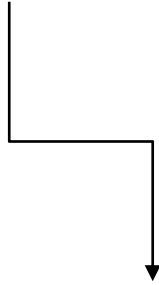


STARTUP INDIA SCHEME BENEFITS



HOME PAGE OF STARTUP INDIA

STARTUP INDIA OFFICIAL WEBSITE-
www.startupindia.gov.in



The applicant unit need to access the Start-up India Recognition portal for Register with Start-up India to get the DPIIT Certificate of Recognition for Startups.

Provide the following details in the Start-up Recognition application :

- Entity Details: Nature of Entity, Industry, Sector, Categories and Company
- Incorporation Number and Registration Date
- Full Address of the Entity
- Details of the Authorized Representative
- Directors or Partner Details
- Details of Intellectual Property Right
- Details of funding
- Recognition received by the entity

Create An Account

Register

Create An Account

OTP generation failed. Multiple requests sent for OTP within 30 sec.

Please Enter Your OTP Password sent on your Email Id

Submit

OTP not received? Resend button will be enabled in 21 Seconds

RESEND

Home Page

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Already have an account? [Login here](#)



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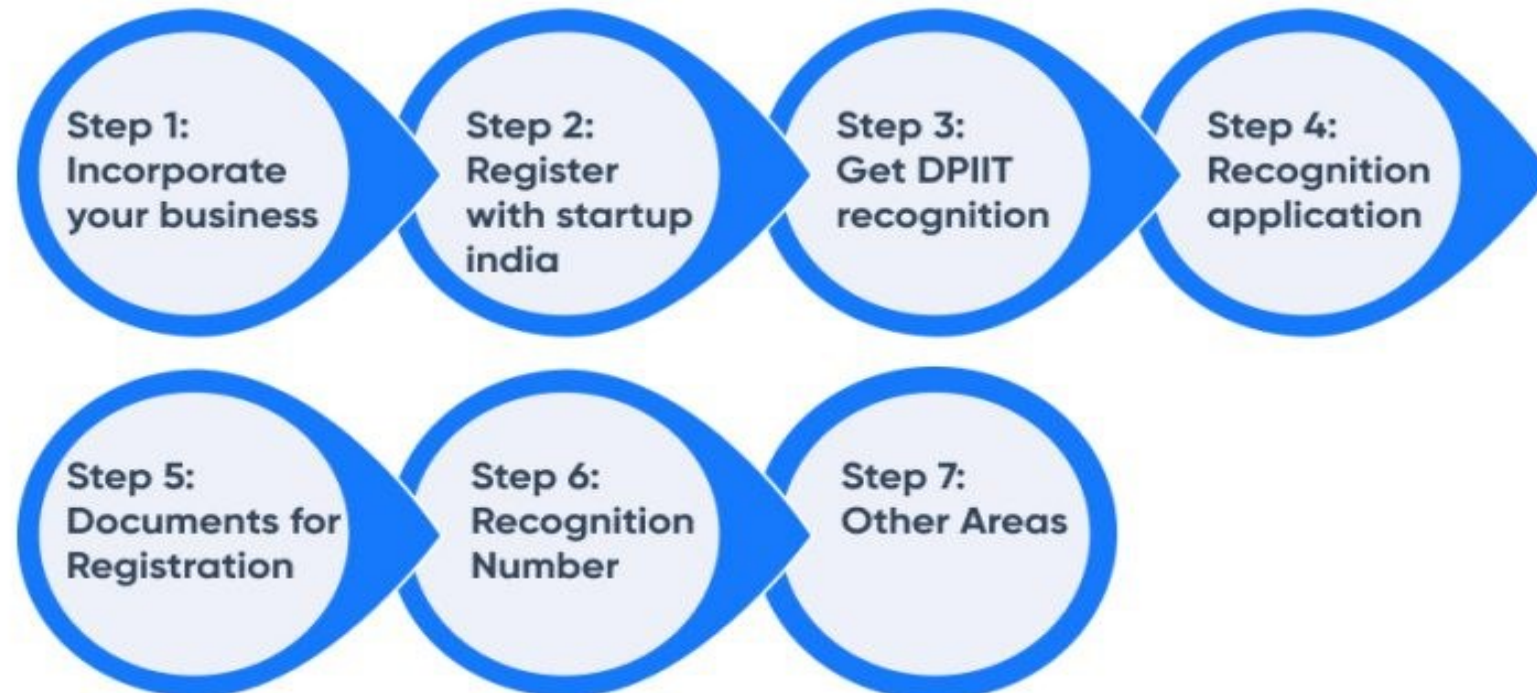
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STARTUP INDIA REGISTRATION PROCESS

Startup registration india

Steps for startup registration india



DOCUMENTS FOR STARTUP-INDIA REGISTRATION-

Required Documents for Startup India Registration (In Case Of an Private Limited Company):

- PAN Card Number
- Written Proof related to your official website, link, or pitch deck. Needed for validation, speaking, early traction, or a staged startup.
- Director's Complete Profile Verification Details.
- Startup's Registration or Incorporation Certificate.
- Trademark
- Details about Patent and Trademark.
- A Non-Disclosure Agreement (NDA)
- Articles of Association/Incorporation
- Shareholder's Agreement
- Business Plan/Pitch Deck

Documents Required

Certificate of Incorporation/Registration and PAN

One Communication Email ID and Mobile No.

Full Name, Mobile . Email , Full Address

Description about your business and Products/Services

Business unique from others.

Website

Company Logo

Total No. of Employees including Directors/Founders



An Glimpse of Startup-India Certification

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Fee Structure for Startup India



Conclusion

The Startup India initiative was introduced to create a uniform framework for the entire startup ecosystem in India. This scheme is aimed at facilitating and encouraging entrepreneurship across every nook and corner of the country. For this, an easy Startup India registration process has been created for all startups. For more details on the scheme, get in touch with experts at Tata Capital.



भारत सरकार
GOVERNMENT OF INDIA

वाणिज्य एवं उद्योग मंत्रालय
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DPIIT Recognition

Under the Startup India initiative, eligible companies can get recognised as Startups by DPIIT, in order to access a host of tax benefits, easier compliance, IPR fast-tracking & more. Learn more about eligibility and benefits below.

GET RECOGNISED



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ABOUT CA SUSHANT BASRA

This article has been jotted by CA Sushant Basra , who is a Chartered Accountant and also qualified DISA(ICAI) and Certification Course on Concurrent Audit Of Banks (ICAI) , Certification in GST. The Author can be reached at cabasrasushant@gmail.com or Phone : +91-8283900280

