Maharashtra Global Capability Centre policy - 2025

November 2025

Maharashtra GCC policy 2025

Policy vision and objective

- Hosting about **400 new** Global Capability Centre (GCCs)
- Creating **4 lakh high-skilled jobs**
- Promoting **high-value innovation, advanced research and development (R&D),** and digital transformation
- Developing a **digital databank to map talent and** connectivity to identify optimal locations
- **Boosting tier-2 and tier-3 cities** into the global GCC landscape

Eligibility and validity

- Eligible units include companies, limited liability partnerships, trusts, or joint ventures
- GCCs, global in-house centres, or offshoring units in Maharashtra
- **Units must serve their parent organisation** or global affiliates
- **Excludes business process outsourcing, call centres,** and pure-play sales or marketing entities
- **Valid for five years or until replaced**, with scope for earlier revision based on legal or policy effectiveness review

Infrastructure development

- **GCC parks** – Development of next-generation GCC parks through a public-private partnership model with world-class infrastructure and integrated work-life amenities.
- **Cluster development** – Promotion of functions in Artificial Intelligence (AI), FinTech, MedTech, LegalTech, ClimateTech, and other clusters such as Innovation City and MGMTZ.
- **Startup, innovation and R&D** – Structured GCC-startup framework with initiatives such as corporate accelerators, co-innovation labs with shared R&D infrastructure, and regulatory sandboxes for solution testing and deployment.
- **Talent acquisition and workforce empowerment** – Developing a future-ready talent pool for GCCs through university partnerships, employer-led training, and upskilling programmes in AI, cloud, cybersecurity, and more.
- **Industry-academia collaboration** – Development of industry-relevant programmes and certifications with industry leaders to bridge the skill gap. Establish GCC talent council to institutionalize these initiatives.
- **Sustainability and green GCC** – Implementation of a green GCC strategy with sustainable construction norms, green business districts, and recognition via Green GCC status.

Classification and eligibility criteria

Zonal classification

- **Zone I:** Mumbai metropolitan region and Pune metropolitan region
- **Zone II:** All areas of the state excluding Zone I

GCC classification based on investment or employment

GCC classification	Investment criteria	Number of employees
Small	INR 50 crore - 100 crore	100 – 250
Medium	INR 100 crore - 250 crore	250 – 500
Large	INR 250 crore - 500 crore	500 – 750
Mega	INR 500 crore - 750 crore	750 – 1000
Ultra mega	> INR 750 crore	> 1000

Fiscal incentives under GCC policy

Total fiscal incentives from various state departments and agencies shall not exceed 100% of the fixed capital investment (FCI) as per the industrial promotion subsidy.

Capital OR rental subsidy

Subsidy	Capital subsidy	Rental subsidy
GCC classification	**20% of eligible investment** for either zones (cap)	**10% - Zone 1/ 20% - Zone II of actual rent or ready reckoner rate (cap)**
Small	Up to INR 10 crore	Up to INR 1 crore
Medium	Up to INR 20 crore	Up to INR 2 crore
Large	Up to INR 50 crore	Up to INR 3 crore
Mega	Up to INR 100 crore	Up to INR 4 crore
Ultra mega	Customised incentive	

Capital subsidy given in 5 equal installments

Payroll subsidy

Zone I - 40% of salary above INR 1 lakh
Zone II - 50% of salary above INR 1 lakh

- Subsidy up to INR 50,000 per employee and for a maximum of 100 employees per GCC each year
- Additional incentive of 10% for employing 50% diversity hires
- This subsidy is provided for three years
- Subsidy capped at INR 5 crore annually per GCC

Fiscal incentives under GCC policy

Interest subsidy

Zone II - 5% on eligible term loans (maximum 5 years)

- Minimum 5% contribution by the enterprise
- Interest subsidy shall not exceed 10% of fixed capital investment
- Capped at INR 5 crore annually and INR 25 crore per GCC

For incremental investments

Additional incremental investment incentive for fulfilment of the following:

- **Results in at least a 25% increase in existing gross FCI**
- Generates a minimum of 25% additional employment in the non-supervisory category

The nature and quantum of the **incentive shall be commensurate with the incremental investment and employment generation.**

R&D

25% R&D cost reimbursement (up to INR 50 lakh/year)

- A **minimum of 2% of FCI** must be allocated to R&D
- Reimbursement is **capped at INR 2 crore per GCC unit**
- Additional 10% subsidy for joint research projects in collaboration with Maharashtra-based universities

Other fiscal incentive

1. Power tariff subsidy – Total subsidy capped at INR 20 lakh per unit per annum

- Zone I: Subsidy of INR 1 per unit for five years
- Zone II: Subsidy of INR 2 per unit for five years

2. Electricity duty exemption – Exemption for a period of ten years

3. Green certification support and recognition – 30% reimbursement of green building certification costs, up to INR 50,000

4. Internship support – INR 10,000 per month per intern for applicants **under Chief Minister's Yuva Karya Prashikshan Yojana (CMYKPY)**

- Capped at 100 interns or up to 10% of the total workforce per GCC

5. Patent filing assistance –

- Domestic patent filing: 50% reimbursement of statutory filing fees, up to INR 5 lakh
- International patent filing: 50% reimbursement of statutory filing fees, up to INR 10 lakh

Benefit available only to Indian companies owned by Indian nationals, with a maximum benefit capped at INR 50 lakh

Additional fiscal incentives under the Maharashtra IT and ITeS policy 2023

Incentive for eligible units

Stamp duty exemption, open access, property tax relief, right of way, critical infrastructure fund support, zoning relaxation, and additional floor space index incentives will be available as applicable under the Maharashtra Information Technology policy for GCC units.

Non-fiscal incentives under GCC policy

Non fiscal incentive

Industry status and permission to work 24x7x365 days without any mandatory close down

Reserved Maharashtra Industrial Development Corporation (MIDC) land – Minimum 10% of area designated for GCC parks/units in new MIDC developments

Priority allotment of land – Allocation irrespective of investment size; additional priority for units promoted by women, SC/ST, and persons with disabilities

Single window clearance - Maharashtra Industry, Trade and Investment Facilitation Cell (MAITRI): GCC facilitation cell to be established in MAITRI to provide handholding support

Ease of doing business – Fast-track approvals, self-certification mechanisms, streamlined regulatory procedures, and digitisation of approvals and inspections

Digital data repository – Live repository with a database of existing units, upcoming developments, reserved spaces, and available commercial spaces

Continuous water and power supply to GCC units

24/7 operations and flexible employment conditions – Three shifts per day with relevant labour laws relaxed, subject to safety and security measures

Our end-to-end advisory offerings

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- Eligibility evaluation, numerical impact analysis/modelling of incentive and assistance in preparation and filing of application
- Incentive disbursement and periodic review to ensure compliance with policy

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