

Towards Viksit Bharat: Mapping central and state incentives across India

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Foreword

India's economic and industrial landscape continues to evolve at a remarkable pace, driven by sustained policy reforms, increasing focus on ease of doing business, and a strategic emphasis on strengthening domestic manufacturing, innovation, exports, and sustainable development. As governments at both the Centre and State levels continue to introduce, revise, and refine incentive frameworks, businesses are presented with an expanding range of opportunities to support investment, capacity expansion, technology adoption, and employment generation.

Against this backdrop, Grant Thornton Bharat has curated this second edition of the Central and State Incentives Compendium to provide a comprehensive, up-to-date reference on the incentive ecosystem across India. By consolidating the latest central and state schemes into a single, structured resource, this publication aims to simplify the process of identifying applicable incentives and enable businesses, investors, advisors, and policymakers to make informed investment and expansion decisions.

Beyond serving as a repository of incentive schemes, this compendium reflects the dynamic nature of India's policy environment and the growing role of incentives as strategic instruments to foster innovation, promote regional development, accelerate exports, encourage sustainability, and enhance global competitiveness.

At Grant Thornton Bharat, we remain committed to providing timely, practical, and insightful guidance that enables organisations to navigate an evolving regulatory and policy landscape with confidence. We hope this updated compendium serves as a valuable resource to help businesses unlock opportunities, optimise investments, and actively participate in India's ongoing growth story.



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Section A: **Incentives to exporters**



Export incentives in India are designed to promote exports by reducing production costs and enhancing the competitiveness of Indian products in the global market. The government provides these incentives through various schemes and benefits under the Foreign Trade Policy (FTP).

Here are some key export incentives available in India:

Sr No.	Scheme	Overview
1	Remission of Duties and Taxes on Exported Products (RoDTEP)	- The RoDTEP scheme replaces the Merchandise Exports from India Scheme (MEIS) and refunds embedded central, state, and local duties not covered under GST or other schemes. Refunds are issued as transferable duty credit/e-scrips usable for paying Basic Customs Duty. - Refund of all central, state and local duties/taxes on the exported product, including prior-stage indirect taxes on inputs and services used in its production. - Refund of indirect duties/taxes/levies in respect of the distribution of the exported product. Eligibility: - Applicable for exports made from 1 January 2021. - No rebate for duties/taxes already exempted, remitted, or credited. - Rebate granted at a notified FOB-based rate with a per-unit value cap (as per 8-digit HS Code). - Covers exports by AA/EPCG holders, and units under EOU/SEZ. Other aspects: - The rebate is issued as a transferable duty credit/e-scrip, maintained in an electronic ledger by the CBIC. - E-scrips can be used only to pay Basic Customs Duty. - Eligible items, rates, and value caps (Appendix 4R/4RE) are available on the DGFT portal under 'Regulatory Updates > RoDTEP'.
2	Advance Authorisation Scheme	- This scheme enables exporters to import raw materials and inputs necessary for the manufacture of export goods without incurring customs duty. The authorisation is granted based on the Standard Input-Output Norms (SION) set for different export products. Benefits: - AA is issued to allow duty-free import of inputs, which are physically incorporated into the export product. - AA imports are exempt from all customs duties, including ADD, safeguard duties, IGST, and compensation cess. - Advance authorisation shall be issued for: - Physical export (including export to SEZ) - Intermediate supply; and/or - Deemed exports; - Supply of 'stores' on board a foreign-going vessel/aircraft. - Valid for 12 months from the date of issue. - The period for fulfilling the export obligation (EO) under the AA shall be 18 months from the date of issue. Eligibility:

Sr No.	Scheme	Overview
		- Exporters with a past export performance (in at least the preceding two financial years) shall be entitled to AA for their annual requirement. - Export to SEZ units shall be considered for the discharge of export obligation, provided the payment is realised from the foreign currency account of the SEZ unit. Conditions: - Minimum value addition required to be achieved under AA is 15%. - Material imported under AA shall be subject to 'Actual User' condition. - Material imported under AA shall not be transferable, even after the completion of the export obligation. Export products not eligible for AA scheme: - All items covered under Chapters 1 to 24 and Chapter 71 of ITC(HS) classification; - Biotechnology items and related products; and SCOMET items
3	Duty Free Import Authorisation (DFIA) scheme	Benefits: - The DFIA is issued to permit duty-free import of inputs. - The DFIA shall be exempt from the payment of BCD only. - Drawback is available on the duty-paid inputs (imported or domestic) used in the export product, as per the Customs-notified rates. - Transferable DFIA must be requested from the RA within 12 months of export or 6 months from realisation (or RBI-extended period), whichever is later. Eligibility: - The DFIA shall be issued on a post-export basis for products for which the SION has been notified. - The DFIA shall not be issued for an input that is subjected to a pre-import condition or where the SION prescribes the 'Actual User' condition. Conditions: - Minimum value addition of 20% shall be required to be achieved. - Export shall be completed within 12 months from the date of online filing of the application and generation of the file number.
4	Export Promotion Capital Goods (EPCG) scheme:	- The EPCG scheme enables duty-free import of capital goods in exchange for a committed export obligation, thereby reducing capital costs and enhancing export competitiveness. Benefit: - The EPCG scheme allows the import of capital goods (except those specified) for pre-production, production, and post-production at zero customs duty. - Capital goods imported under the EPCG authorisation for physical exports are also exempt from the IGST and Compensation Cess. - The EPCG authorisation is subject to the EO equivalent of 6 times the duties, taxes, and cess saved on capital goods, to be fulfilled within 6 years, reckoned from the date of issue of the authorisation. - Authorisation shall be valid for import for 24 months from the date of authorisation issue. - Revalidation of EPCG authorisation shall not be permitted.

Sr No.	Scheme	Overview						
		- Suppose an authorisation holder meets 75% of the specific EO and 100% of the average EO in half or less of the original EO period. In that case, the remaining EO is waived, and the authorisation is redeemed by the RA. Fulfilment of EO: <table><tr><th>Period from the date of issue of authorisation</th><th>Minimum export obligation to be fulfilled</th></tr><tr><td>Block of 1st to 4th year</td><td>50%</td></tr><tr><td>Block of 5th and 6th year</td><td>Balance EO</td></tr></table> Eligibility/conditions: - The EPCG covers manufacturer exporters (with/without supporting manufacturers), merchant exporters linked to supporting manufacturers, and service providers. - Imported capital goods remain under the actual user condition until the EO completion and the EODC issuance. - The EO period extension must be sought within 6 months of expiry; later requests (within permissible limits) may be allowed with a late fee. - If the EO is not fulfilled, the holder must pay a proportional customs duty/taxes/cess with interest; this option may also be used for a voluntary exit.	Period from the date of issue of authorisation	Minimum export obligation to be fulfilled	Block of 1st to 4th year	50%	Block of 5th and 6th year	Balance EO
Period from the date of issue of authorisation	Minimum export obligation to be fulfilled							
Block of 1st to 4th year	50%							
Block of 5th and 6th year	Balance EO							
5	Duty Drawback (DBK) scheme	- The DBK scheme refunds customs and central excise duty paid on inputs used in export goods, through government-notified drawback rates (AIR or brand rate). Benefits: - Refund of customs and excise duties on inputs used in exported goods. - Three categories of drawbacks: - AIR: Standard, annually reviewed rate based on average input usage; granted on shipping bill declaration. - Brand rate: Custom rate for products without AIR or where AIR offsets less than 80% of actual duties. - Re-export drawback: Up to 98% refund of duties paid on previously imported goods that are re-exported.						
6	Export Oriented Units (EOUs):	Benefits: - Duty-free import/procurement of all goods (including capital goods); no customs duty, IGST, or compensation cess. - The GST on DTA supplies to EOUs is paid by the supplier, who can claim a refund. - Excisable goods (Fourth Schedule) can be procured from DTA without excise duty. - Second-hand capital goods are allowed without an age limit. 6% interest payable if the CST refund is delayed beyond 30 days. - Export proceeds are to be realised within 9 months. 100% export earnings can be retained in the EEFC account.						

Sr No.	Scheme	Overview
		- No bank guarantee required for eligible units (≥3 years existence, INR 5 crore turnover, AEO, etc.). Eligibility: - Units exporting their entire production of goods/services (with limited DTA sales) may be set up under the EOU/EHTP/STP/BTP schemes. - Trading units are not eligible. - Minimum INR 1 crore investment in P&M (with sectoral exemptions). - Service/software units may sell in DTA up to 50% of the FOB value or foreign exchange earned. - Net Foreign Exchange (NFE): - Units must maintain positive NFE. - NFE calculated cumulatively over five-year blocks; extension possible if exports are restricted/prohibited.
7	Special Economic Zones (SEZs):	Benefits under GST law: - Supply of goods, services, or both to an SEZ developer/unit is considered a zero-rated supply. - Suppliers supplying goods to SEZs can: - Supply under bond or LUT without payment of IGST and claim credit of ITC; or - Supply on payment of the IGST and claim a refund of taxes paid. Benefits under Customs law: - Exemption from any duty of customs on goods imported into, or service provided in, a SEZ unit/developer, to carry on the authorised operations by the developer or entrepreneur. - Exemption from any duty of customs on goods exported from, or service provided from a SEZ unit/developer to any place outside India. - Drawback or such other benefits as may be admissible from time to time on goods brought or services provided from the DTA into a SEZ developer or unit, or services provided in a SEZ or unit by the service providers located outside India to carry on the authorised operations by the developer or entrepreneur. - The DTA supplying goods to the SEZ unit/developer is entitled to duty drawback/DEPB, as well as discharge of EP. Others: - Exemption from any excise duty on goods brought from a DTA to a SEZ developer or unit, to carry on the authorised operations by the developer or entrepreneur. - Exemption from the securities transaction tax in case a non-resident enters into the taxable securities transactions through the International Financial Services Centre. - Units are also entitled to MEIS/SEIS scrips, subject to the fulfilment of eligibility criteria prescribed for the scrips. Conditions: - There is no export obligation. However, the SEZ unit must achieve positive Net Foreign Exchange Earnings (NFE) to be calculated cumulatively over a period of five years from the commencement of production.
8	Manufacturing and other operations in warehouse	- MOOWR is a duty deferment scheme and not a duty exemption scheme. - Duty on the import of capital goods and inputs stands deferred until their clearance from the warehouse.

Sr No.	Scheme	Overview
	Regulations, 2019 (MOOWR)	• In case of clearance of capital goods to a DTA, deferred duties will become payable. • In the case of clearance of finished goods into a DTA, the GST on the finished goods, along with import duties on imported inputs, is payable. • The GST, as well as the IGST, paid as part of import duties, will be available as a credit. • In the case of the export of capital goods or finished goods, the duty on imported inputs is remitted. Additionally, zero-rating of tax on domestic inputs is permitted. • Capital goods and inputs can be sourced through imports, the domestic market, or even from SEZs/FTWZs. • No export obligation is prescribed.
9	Interest Equalisation Scheme (IES)	The Interest Subvention (Interest Equalisation) scheme reduces export credit costs by having the government bear part of the interest. The government pays a portion of the interest on export credit. Banks pass this reduction to eligible exporters through lower interest rates.
10	Transport and Marketing Assistance (TMA) scheme	The TMA scheme offers financial support for international freight and marketing expenses to promote agricultural exports. It covers various aspects of transportation and logistics, including freight rates and port handling charges.
11	Market Access Initiative (MAI) scheme	• The MAI provides grants/subsidies for exporters to participate in EPC-led international fairs, exhibitions, and BSMs, enabling them to explore new markets. • Exporters with up to INR 50 crore FOB exports in the preceding year (and EPCH members, where applicable) are eligible. • SC/ST/women exporters and those with exports of ≤INR 50 crore may participate in up to 5 markets per year. • Minimum 12 months EPC membership and regular return filing required. • E-commerce export hubs can receive support for marketing, capacity building, and digital content creation under the MAI.
12	Export Credit Guarantee Corporation (ECGC) scheme	• ECGC promotes exports by providing credit insurance to enhance the competitiveness of exporters. • Offers insurance to exporters against commercial and political risks, as well as credit insurance to banks, supporting export financing. • Provides export factoring for MSMEs, covering working capital, risk protection, sales ledger maintenance, and receivables collection. • Recently launched an enhanced 90% risk cover under ECIB-WTPC & PS to support small exporters.
13	Market Development Assistance (MDA) scheme	• MDA supports exporters and EPCs for overseas export-promotion activities. • Exporters with FOB exports of up to INR 15 crore in the preceding year are eligible. • Provides 90% (or 75%) airfare reimbursement for the MSMEs participating in overseas fairs/delegations. • Also funds publicity materials (up to 25%), sector studies (up to INR 2 lakh), and anti-dumping case costs (up to 50% of INR 1 lakh).

Section B: **Production-linked incentive (PLI)**



The Government of India has announced various production-linked incentive schemes to boost domestic manufacturing. These schemes offer incentives based on particular investment and production targets.

Sr No.	Name of scheme	Particulars	Details
1	PLI 2.0 for IT Hardware	Tenure/Period	1 July 2023 to 31 March 2031 - Provides 6 years of incentive support - Application window closed – operational for approved beneficiaries only
		Incentives and benefits	- Targets laptops, tablets, all-in-one PCs, servers, ultra-small form factor devices - Eligibility thresholds: - INR 500 crore for global companies - INR 250 crore for hybrid companies - INR 20 crore for domestic companies - Focus on localisation of critical components (PCBA, display panels, power adapters) - Baseline year: FY 2022-23 - Incentives linked to net incremental sales over the baseline year - Shortfall in annual investment leads to a proportional reduction in payouts - Withheld incentives can be reclaimed on meeting cumulative investment targets in later years
2	PLI for White Goods (ACs and LEDs)	Tenure/Period	- FY 2021-22 to FY 2028-29 5 years of incentives + 1 gestation year - Closed for fresh applications; incentives available only to approved beneficiaries
		Incentives and benefits	- Incentives of 4%–6% on the incremental sales of components for air conditioners and LED lights - Applicable to both greenfield and brownfield investments - Targets core and intermediate components (e.g., compressors, heat exchangers, LED modules) - One entity can apply for only one target segment - Separate group companies are allowed to apply for different segments - Incentives for a given year are disbursed in the subsequent year - Compliance is required for both incremental investment and incremental sales thresholds.
3	PLI for Specialty Steel	Tenure/Period	- FY 2023-24 to FY 2029-30 (5 years) - Closed for fresh applications; incentives available only to approved beneficiaries
		Incentives and benefits	- Annual incentive cap of INR 200 crore per company - Covers coated/plated steel, alloy steel wires, specialty rails

Sr No.	Name of scheme	Particulars	Details
			- Mandatory end-to-end domestic production with domestic sourcing - Requires MoU with the Ministry of Steel - Compliance with incremental production and investment commitments - Total allocation: INR 6,322 crore - Aims to boost domestic manufacturing and reduce imports.
4	PLI Scheme for Food Processing Industry	Tenure/Period	- FY 2021-22 to FY 2026-27 (6 years) - Incentives continue till FY 2026-27 for approved beneficiaries
		Incentives and benefits	- Targets ready-to-eat foods, processed fruits, marine products, and mozzarella cheese - Sales threshold example: INR 500 crore (ready-to-eat) - Investment threshold example: INR 100 crore (ready-to-eat) - Grants for branding and marketing abroad - Expected output: INR 33,494 crore - Job creation: 2.5 lakh by FY 2026-27
5	National Programme on Advanced Chemistry Cell (ACC) Battery	Tenure/Period	- FY 2024-25 to FY 2028-29 (5 years) - Application window open
		Incentives and benefits	- Total allocation: INR 18,100 crore - Manufacturing capacity target: 50 GWh - Domestic value addition target: 60% in 5 years - Investment requirement: INR 225 crore per GWh - Penalties for non-compliance - Supports electric mobility and energy storage
6	PLI for Pharmaceuticals	Tenure/Period	- FY 2020-21 to FY 2028-29 (6 years + gestation) - Closed for fresh applications; incentives available only to approved beneficiaries
		Incentives and benefits	- Total outlay: INR 15,000 crore - Covers biopharma, APIs, patented drugs, and IVD devices - Incentive rate decreases from 10% to 6% - Investment thresholds: INR 1,000 crore (A), INR 250 crore (B), INR 50 crore (C/MSMEs) - Encourages high-value diversification
7	PLI for Automobiles and Auto Components	Tenure/Period	- FY 2022-23 to FY 2026-27 (5 years) - Operational for approved applicants
		Incentives and benefits	- Total allocation of INR 25,938 crore - Covers EVs, hydrogen fuel cell vehicles, and advanced components - Includes Champion OEM and Component Champion schemes - An additional 2% incentive for cumulative sales targets - Supports EV ecosystem development

Sr No.	Name of scheme	Particulars	Details
8	PLI for Textiles	Tenure/Period	- FY 2024-25 to FY 2028-29 (5 years) - The application window was extended several times and finally remained open until 31 March 2026. No further extension has been notified.
		Incentives and benefits	- Total outlay of INR 10,683 crore - Focus on MMF apparel, fabrics, and technical textiles - Turnover caps applicable - Mandatory investment thresholds - Supports modernisation of the textile industry
9	PLI for Critical KSMs/APIs	Tenure/Period	- FY 2020-21 to FY 2029-30 (10 years) - Fresh applications were invited on 19 February 2026 for specified eligible products. A corrigendum/addendum was subsequently issued on 4 May 2026
		Incentives and benefits	- Total allocation: INR 6,940 crore - Incentive rates: 20% (fermentation), 10% (chemical synthesis) - Threshold example: INR 400 crore for fermentation-based KSMs - Reduces dependency on imported APIs
10	PLI Scheme 2.0 for IT Hardware	Tenure/Period	- FY 2023-24 to FY 2030-31 (6 years) - Closed for fresh applications; incentives available only to approved beneficiaries
		Incentives and benefits	- Outlay: INR 17,000 crore - Incentive: Average incentive of around 5% on net incremental sales of eligible products manufactured - Objective: To promote domestic manufacturing of IT hardware, deepen the electronics value chain - Target Products: Laptops, Tablets, All-in-One PCs, Servers, Ultra Small Form Factor (USFF) devices
11	PLI Scheme for National Programme on High Efficiency Solar PV Modules	Tenure/Period	- Incentive tenure: 5 years from the date of commissioning of the manufacturing plant, based on the manufacture and sale of eligible high-efficiency solar PV modules - The scheme is currently in the implementation phase, with selected manufacturers commissioning plants and becoming eligible to receive incentives for five years after commissioning based on production and sales.
		Incentives and benefits	- Scheme approved: 7 April 2021 (Tranche I) - Tranche I Guidelines issued: 28 April 2021 (Outlay: INR 4,500 crore) - Tranche II Guidelines issued: 30 September 2022 (Outlay: INR 19,500 crore) - Manufacturing period: As per commissioning timelines specified in the Letter of Award Tranche I Applications were invited and beneficiaries have already been selected.

Sr No.	Name of scheme	Particulars	Details
			Tranche II Applications were invited by SECI in 2022, the bidding process has concluded, and Letters of Award have been issued to the successful manufacturers.
12	PLI Scheme for Telecom & Networking Products	Tenure/Period	- Originally FY 2021-22 to FY 2025-26, following the 2022 amendment introducing the Design-led Manufacturing component, eligible companies were allowed to shift their incentive period by one year. As a result, some beneficiaries continue to receive incentives up to FY 2026-27 - Open only for implementation/incentive disbursement; closed for new applications
		Incentives and benefits	- Outlay INR 12,195 crore - Incentive of 4% to 7% on incremental sales of eligible products manufactured in India over the base year - Additional 1% incentive is available for companies undertaking design-led manufacturing in India - Encourages investment in advanced telecom technologies, including 4G, 5G and next-generation networking equipment
13	PLI Scheme for Rare Earth Permanent Magnets (REPM)	Tenure/Period	7 years - 2-year implementation phase + 5-year incentive phase
		Incentives and benefits	- Approval date: 26 November 2025 - Financial outlay: INR 7,280 crore - Sales-linked incentive (SLI) available for 5 years after the commencement of production. Total allocation: INR 6,450 crore. - The sales-linked incentive shall be capped at 40% of the net sales turnover (net of GST) of the sintered NdFeB REPM. - Capital subsidy at 15% on eligible investment made after 1 April 2025 for the setting up of integrated manufacturing facilities covering rare earth oxide to metal conversion, metal to alloy production, alloy to finished sintered magnet manufacturing. Total allocation: INR 750 crore



Section: C

Other central incentives



Sr No.	Policy name	Heading	Explanation
1	National Framework for Promoting Energy Storage Systems (ESS), 2023	Tenure/Period	Effective from August 2023; targeted deployment up to 2030
		Incentives and benefits	- Subsidies for manufacturing ESS components - Viability Gap Funding (VGF) for large-scale storage projects - Tax exemptions on equipment and raw materials - Concessional financing for ESS projects - Support for PPP-based storage infrastructure development - Mandates for RE procurement linked with storage - Regulatory support for time-of-day tariffs - Target: Deployment of 50 GW ESS capacity by 2030
2	Viability Gap Funding (VGF) Scheme for Public-Private Partnerships (PPPs)	Tenure/Period	Effective immediately, valid as an ongoing central sector scheme
		Incentives and benefits	- Up to 20% capital grant for infrastructure PPPs - Up to 30% capital grant for social sector PPPs (water, waste, health, education) - An additional 30% support from the sponsoring authority - Up to 40% for demonstration projects + 25% O&M support for 5 years - VGF up to INR 200 crore; larger amounts with FM approval - Competitive bidding required; user-charge-based revenue model - Grants disbursed during the construction or operational phase (for social projects)
3	National Policy on Electronics, 2019 (NPE 2019)	Tenure/Period	Effective from 25 February 2019; targets milestones up to 2025
		Incentives and benefits	- Production Linked Incentive (PLI) for electronics manufacturing - Assistance for mega electronics clusters - Capital subsidies for R&D in AI, IoT, robotics, and quantum tech - Grants for start-ups, MSME innovation, and incubation - Skill development through specialised ESDM programmes - Export promotion and import substitution focus - Emphasis on e-waste management and energy-efficient manufacturing - Target: USD 400 billion ESDM turnover and 10 million jobs by 2025

Sr No.	Policy name	Heading	Explanation
4	Phased Manufacturing Programme [PMP]	Tenure/Period	Started in 2016–17; ongoing with periodic extensions
		Incentives and benefits	- Increasing import duties on finished electronic products to encourage local assembly - Lower duties/exemptions for components and raw materials - Complementary support through PLI, EMC 2.0, and MEITY schemes - Localisation push for mobiles, wearables, hearables, EV parts, etc. - Major catalyst for global electronics manufacturers setting up in India
5	National Logistics Policy, 2022	Tenure/Period	Effective from 17 September 2022; long-term, aligned to 2030 targets
		Incentives and benefits	- Target logistics cost reduction to 8% of GDP by 2030 - Development of 35 multi-modal logistics parks (MMLPs) - Unified Logistics Interface Platform (ULIP) for digital integration - PPP incentives for logistics infrastructure and energy-efficient technologies - Simplified regulatory frameworks to improve freight efficiency - Incentives for cold-chain development in agri and pharma - Focus on green logistics and EV freight mobility - Supports employment generation and skill development
6	Scheme for Promotion of Manufacturing of Electronic Components & Semiconductors [SPECS]	Tenure/Period	- Application window: 3 years from scheme notification (1 April 2020; closed) - Investment window: 5 years from application acknowledgement (only post-acknowledgement capex eligible) - Capital expenditure between the application date and the acknowledgement counts only for threshold fulfillment - Commercial production requirement: Unit must remain in production for three years from commencement or one year from the last incentive disbursement (whichever is later)
		Incentives and benefits	25% reimbursement of eligible capital expenditure (uniform across all categories) - Coverage includes electronic components, semiconductors, ATMP units, specialised sub-assemblies, and capital goods

Sr No.	Policy name	Heading	Explanation
			- Investment thresholds: INR5 crore – INR 1,000 crore, depending on the product category - Eligible capex includes machinery, tools, utilities (HVAC, ETP, clean rooms), ERP/IT (up to 20%) - R&D capex eligible up to 20% (test equipment, design tools, software licences, IPR) - Technology transfer is eligible up to 10% - Refurbished machinery is eligible for up to 20% - Exclusions: Land and building, consumables, raw materials - Open to new units and expansion/modernisation/diversification projects - Multiple facilities allowed under a single application; the highest threshold applies - Claims submitted every six months; incentive disbursement post-PMA verification and EC approval
7	Electronics Manufacturing Clusters (EMC 2.0) Scheme	Tenure/Period	- Scheme notified on 1 April 2020 - Original application window: 3 years → up to 31 March 2023 - Extended application window: up to 31 March 2024 - Disbursement window: 5 years from project approval or up to 31 March 2028 (extended timeline) - Project completion timeline: up to 4 years (including extensions)
		Incentives and benefits	- Grant-in-aid for EMCs and Common Facility Centres (CFCs) - Assistance for EMCs: 50% of project cost, capped at INR 70 crore per 100 acres - Assistance for CFCs: 75% of project cost, capped at INR 75 crore - Eligible projects: Greenfield clusters, brownfield expansions, and CFCs - Eligible PIAs: State agencies, CPSEs/SPSUs, Industrial corridor corporations, or JVs with anchor units/park developers - Ineligible cost: Land purchase cost is not eligible - Disbursement milestones: 30% advance, 40% post-utilisation + land milestones, 30% at completion - Anchor requirement: Anchor units must commit to 20% of saleable land + INR 300 crore investment - Minimum land norms: 200 acres for new EMCs, 100 acres for brownfield expansions
8		Tenure/Period	FY 2026-27 to FY 2030-31

Sr No.	Policy name	Heading	Explanation
	Mobile Phone Manufacturing Scheme (MPMS)	Incentives and benefits	- Budgetary outlay: INR 62,500 crore - incentives on eligible sales of mobile phones manufactured in India at differentiated rates ranging from 2.25% to 5% - additional incentive of up to 1.5% for domestic sourcing of specified key components and sub-assemblies - additional incentive of 3% of eligible sales for product design and R&D activities
9	PM Mega Integrated Textile Region and Apparel (PM MITRA) Scheme	Tenure/Period	7 years (FY 2021-22 to FY 2027-28)
		Incentives and benefits	- Covers the entire textile value chain at a single location, including spinning, weaving, processing, dyeing, printing, garmenting and technical textiles - Total Central outlay of INR 4,445 crore - Eligible Applicants: State Governments through Special Purpose Vehicles (SPVs). Manufacturing units established within approved PM MITRA Parks are eligible for specified incentives. - Current Status: Implementation underway (7 PM MITRA Parks approved) - Development Capital Support (DCS): Up to 30% of project cost, subject to a maximum of INR 500 crore for Greenfield parks and INR 200 crore for Brownfield parks, for development of common infrastructure - Competitiveness Incentive Support (CIS): Up to INR 300 crore per PM MITRA Park to incentivize early establishment of textile manufacturing units. Eligible units may receive up to 3% of annual turnover under the scheme, subject to the prescribed conditions.
10	National Green Hydrogen Mission – Incentive Schemes	Tenure/Period	FY 2022-23 to FY 2029-30 (8 years)
		Incentives and benefits	- Total financial outlay of INR 19,744 crore up to 2029-30 - Financial incentives for domestic manufacturing of electrolyzers - Incentives for production of green hydrogen to bridge the cost gap between green hydrogen and conventional hydrogen

Section: D

Incentives schemes by state government



Maharashtra

Policy Name	Heading	Explanation
Maharashtra Industries, Investment & Services Policy, 2025	Tenure/Period	31 December 2025 – 30 December 2030
	Incentives and benefits	- Investment promotion subsidy of 100% of gross SGST paid on the first sale of the eligible product within Maharashtra - Capital subsidy at INR 25 crore or 20% (whichever is lower), subject to an annual cap of INR 5 crore - Interest subsidy at 5% p.a. with an annual cap of INR 1 crore for MSMEs 100%/50% stamp duty exemption for new and expansion units, depending on the group - Power tariff subsidy at INR 1 per unit for three years, capped at INR 1 crore for eligible new units - Electricity duty exemption for eligible MSMEs in certain groups and new MSMEs
Maharashtra Animation, Visual Effects, Gaming, Comics and Extended Reality (AVGC-XR) Policy – 2025	Tenure/Period	3 November 2025 – 2 November 2030
	Incentives and benefits	- Anchor units: Capital subsidy of 25% of fixed capital investment, subject to a maximum of INR 25 crore, for up to 5 years. - MSME: Capital subsidy of 20% of fixed capital investment, subject to a maximum of INR 25 lakh, for 3 years 100% stamp duty exemption - Electricity duty exemption: 10 years for Zone I, 15 years for Zone II, 20 years for SEZ/STPI/100% EOU IT, and AVGC-XR units - Electricity tariff subsidy of INR 2 per unit of electricity consumed for eligible new AVGC-XR units for 5 years - Skill development support in the form of reimbursement of 25% of the course/training fees
Maharashtra Information Technology and Information Technology Enabled Services Policy, 2023	Tenure/Period	27 June 2023 – 27 June 2028
	Incentives and benefits	- Stamp duty exemption for IT/ITeS units (new/expansion/relocation with $\geq 25\%$ FCI) 25% power rationalisation reimbursement (max INR 10 lakh) - Electricity duty exemption 50% reimbursement for certifications (max INR 5 lakh) 50% reimbursement for exhibitions (max INR 3 lakh) - Patent reimbursement: INR 5 lakh (Indian), INR 10 lakh (International)
Maharashtra State Export Promotion Policy, 2023	Tenure/Period	Valid till 31 March 2028
	Incentives and benefits	Financial assistance up to INR 50 crore based on the unit location

Policy Name	Heading	Explanation
		• Boosts contribution to the USD 1 trillion export vision • Support for export infrastructure, including testing and logistics • Schemes to enhance export competitiveness
Maharashtra Electric Vehicle Policy, 2021	Tenure/Period	• 23 July 2021 – 31 December 2025
	Incentives and benefits	• INR 10,000 – INR 20 lakh EV purchase incentives • 100% exemption from road tax and registration fees • Early-bird incentives (till 31 December 2021) • Scrappage incentives • Charging infra incentives for housing societies
Maharashtra Green Hydrogen Policy, 2023	Tenure/Period	• 2023 – March 2030
	Incentives and benefits	• Up to 30% capital subsidy for hydrogen projects • 50% concession in transmission charges
Maharashtra Logistics Policy, 2024	Tenure/Period	• 2024 – 2029
	Incentives and benefits	• INR 30,573 crore revenue target and 5 lakh jobs • 4–5% logistics cost reduction • International mega hub (Navi Mumbai–Pune) • National mega hub (Nagpur–Wardha) • Support for MSMEs • Adoption of AI, blockchain, automation
Maharashtra Food Processing Policy 2017	Tenure/Period	• Valid till FY 2026–27
	Incentives and benefits	• Subsidies for modernisation and expansion • Targets doubling farmers' income in five years • Employment target of 5 lakh • Support for processing clusters and cold chain • Promotion of modern technology
Maharashtra Telecom Infrastructure Guidelines, 2022	Tenure/Period	• From 19 December 2022
	Incentives and benefits	• Simplified RoW permissions • Deemed approval within 60 days • No fees for MoUs before March 2023 • Support for 5G infra through affordable rentals • Single-window system for government properties
Maharashtra Package scheme of incentives, 2019	Tenure/Period	• PSI-2019 continues to be operational until notification of the new package scheme of incentives under the Industries, Investment & Services Policy 2025

Policy Name	Heading	Explanation
	Incentives and benefits	- Industrial Promotion Subsidy (IPS) linked to SGST 100% stamp duty exemption - Electricity duty exemption - Interest subsidy for MSMEs - Category-based benefits (MSME, large, mega, ultra-mega)
Maharashtra Global Capability Centre (GCC) Policy – 2025	Tenure/Period	Valid for 5 years from 3 November 2025
	Incentives and benefits	- Rental subsidy: Up to 10% (Zone I) / 20% (Zone II) of actual rent or ready-reckoner rate; capped at INR1-4 crore based on the GCC size, for up to 5 years - Payroll subsidy: 40% (Zone I) / 50% (Zone II) of salary component above INR 1,00,000 per month; capped at INR 50,000 per employee; max 100 employees; up to 3 years; total cap INR 5 crore per GCC per year - An additional 10% payroll subsidy for units with ≥50% diversity hiring (women, PwD) up to INR 60,000/employee/month - Interest subsidy: Up to 5% interest subsidy in Zone II on eligible term loans; cap of INR 5 crore per year; max INR 25 crore total; available for 5 years (subject to the enterprise bearing minimum 5% interest) - Incentives for incremental investment: For expansion units with ≥25% additional FCI and ≥25% new non-supervisory jobs; incentives proportional to incremental FCI and employment - Stamp duty exemption as per the Maharashtra IT & ITeS Policy 2023 - Additional FSI for GCC parks and standalone units; mixed-use permitted (60:40 in Zone I; 50:50 in Zone II) - Open access to power, property tax norms, right-of-way permissions, and critical infrastructure fund support as per the IT & ITeS Policy 2023 - Non-fiscal incentives: Industry status, 24×7×365 operations permitted; 10% reserved MIDC land for GCC parks/units

Gujarat

Policy Name	Particulars	Details
Viksit Gujarat Industrial Policy, 2026	Tenure/Period	1 June 2026 to 31 May 2031
	Incentives and benefits	- Capital subsidy for MSMEs up to 25% of the eFCI for Category B and 35% of the eFCI for Category A - Interest subsidy for MSME at 7% for 5 years, up to 10% of the eFCI - Power tariff subsidy for MSMEs at INR 1/2 per unit for 5 years, up to 25% of the eFCI - Capital subsidy for large units in thrust sectors at 15%/25% of the eFCI disbursed over 8 years - Capital subsidy for large units in general sectors at 10%/15% of the eFCI disbursed over 10 years - Capital subsidy for mega units at 20%/25% of the eFCI disbursed over 10 years - Capital subsidy for ultra mega units at 25%/30% of the eFCI disbursed over 12 years - Interest subsidy at 7% with different caps and tenure for different categories of units - Power tariff subsidy at INR 1/2 per unit with different caps and tenure for different categories of units
Aatmanirbhar Gujarat scheme for assistance to Industries Schemes, 2022	Tenure/Period	5 October 2022 to 4 October 2027
	Incentives and benefits	- Up to 100% net SGST reimbursement (max 0.9% of the eFCI for 20 years) 100% reimbursement of the input SGST on capital goods (admissible ITC) - Interest subsidy up to 7% for 10 years (max 1.2% of the eFCI p.a.) 100% stamp duty and registration fee reimbursement
Gujarat IT/ITES Policy (2022-27)	Tenure/Period	7 February 2022 to 31 March 2027 (operations allowed till 31 March 2028)
	Incentives and benefits	- CAPEX support up to 25% (max INR 50 crore) in 20 quarterly instalments - OPEX support up to 15% (max INR 20 crore annually for 5 years) - Employment generation incentive (EGI) - Interest assistance and Atmanirbhar Rojgar Sahay 100% electricity duty exemption for 5 years - EDI of 100% of the electricity duty paid for five years
	Tenure/Period	Valid until 31 March 2028 (operations allowed till 31 March 2031)

Policy Name	Particulars	Details
Gujarat Electronics Policy, 2022-28	Incentives and benefits	- Interest assistance up to 7% for 5 years (max INR 10 crore p.a.) - Logistics subsidy of up to 25% of freight (maximum INR 5 crore per annum) 100% stamp duty and registration fee reimbursement - Power tariff incentives and electricity duty exemption - CAPEX support up to 20% (max INR 200 crore)
Gujarat Electronic Vehicle Policy, 2021 <i>(new policy not notified still)</i>	Tenure/Period	Effective till 30 June 2025
	Incentives and benefits	- Purchase subsidy of INR 10,000 per kWh (max: INR 20,000 for 2W, INR 50,000 for 3W, INR 1.5 lakh for 4W) 100% exemption from registration fees for all EVs 25% capital subsidy for the first 250 public charging stations (max INR10 lakh) 100% electricity duty exemption for charging stations
Gujarat Semi-Conductor Policy 2022-2027	Tenure/Period	2022 to 2027
	Incentives and benefits	40% CAPEX assistance matching the Gol support 100% reimbursement of stamp duty and registration fee - Water supply at INR12/m³ for 5 years (10% yearly increase thereafter) 50% capital subsidy for desalination plants (within the first 5 years) - Power tariff subsidy of INR2/unit for 10 years 100% electricity duty exemption
Gujarat Renewal Energy Policy, 2023	Tenure/Period	Up to 30 September 2028
	Incentives and benefits	- Applicable for 25 years from commissioning - Covers solar (ground, rooftop, canal-top), wind, hybrid, and floating solar - Aims for 100 GW capacity by 2030 and 50% RE share - Support for the investment inflow of around INR 5 lakh crore
Gujarat Integrated Logistics and Logistics Park Policy, 2021	Tenure/Period	As per the 2021 policy cycle (typically 5–7 years; no explicit sunset in notification)
	Incentives and benefits	25% subsidy on the eligible FCI for logistics facilities 100% stamp duty and registration fee reimbursement - Assistance for patent registration and innovation - Support for logistics park infrastructure development
Gujarat Electronics Component Manufacturing Policy, 2025	Tenure/Period	6 years (FY 2025–26 to FY 2030–31)
	Incentives and benefits	- Matching incentives equivalent to the government of India's ECMS scheme (subject to the threshold criteria) - Annual disbursal proportional to the Gol's ECMS support

Policy Name	Particulars	Details
		Workforce development support: matching grant for labs/finishing schools/CoEs (project cap INR 25 crore, state support up to INR 12.5 crore)
Gujarat Cinematic Tourism Policy 2022-27	Tenure/Period	FY 2022-23 to FY 2026-27 (60 months from 9 September 2022)
	Incentives and benefits	- Feature films: 25% of eligible production cost; incentive caps: INR 1.5 crore (first film), INR 2 crore (Second), INR 2.5 crore (Third onwards). - Brand-affiliated films: 25% of the eligible cost; same caps as feature films - Prestigious film projects: 25% of the eligible cost (max 3 per year) with minimum INR 5 crore Gujarat spend - Web series/TV series: 25% of eligible Gujarat spend; caps INR 0.75 crore (1st), INR 1 crore (2nd), INR 1.5 crore (3rd onwards) - Documentary films: 25% incentive; cap INR 25 lakh - Film infrastructure projects: 15%-20% of eligible investment (excluding land) - Stamp duty and registration: 100% reimbursement for eligible film infrastructure - Land on lease: Up to 100 acres for film city/studio (investment > INR 500 crore) - Mega film events: 20% reimbursement of Gujarat expenditure; cap INR 25 crore - TCGL support: Single-window clearance, liaison, and discounted stay at the TCGL units (up to 50%) - International filmmaker assistance: Coordination, interpreters and facilitation.
Gujarat Textile Policy 2024	Tenure/Period	FY 2024-25 to FY 2029-30 (1 October 2024 – 30 September 2029)
	Incentives and benefits	- Capital subsidy: 30% of eFCI for Activity-1 (Garment/apparel/made-ups), capped at INR 40 crore - Capital subsidy: 20% of eFCI for Activity-2 (Spinning/processing/technical textiles), capped at INR 35 crore - Interest subsidy: 8% (Category-1), 7% (Category-2), 6% (Category-3) for 7 years - Annual interest subsidy caps: INR 60 lakh – INR 15 crore, depending on the category - Power tariff subsidy: INR 1.50/unit for Activity-1 and INR 1/unit for Activity-2 for 5 years - Payroll assistance: INR 3,000/female worker and INR 2,000/male worker per month for 5 years - Payroll for Activity-2: INR 2,500 per worker for 5 years

Policy Name	Particulars	Details
		- Support for SHGs: Training + payroll assistance for members for 5 years - Special package for large labour-intensive units (4,000+ workforce): 35% subsidy for Activity-1 and 25% for Activity-2 (cap INR100 crore) - Support for quality certification, energy saving, and technology acquisition - Eligible activities: Garments, apparel, made-ups, composite units, spinning, weaving, knitting, processing, and technical textiles.
Gujarat State Procurement Policy 2024	Tenure/Period	Effective from 1 April 2024 until a new policy is notified
	Incentives and benefits	100% exemption from tender fees for Gujarat-based micro and small enterprises (MSEs) - Full exemption from Earnest Money Deposit (EMD) for eligible MSEs - Start-ups exempt from minimum prior experience requirements - Start-ups exempt from minimum turnover requirements - Purchase preference: Up to 20% price margin for Gujarat-based MSEs and local suppliers to match L1 - Support for women-owned MSEs: Full fee and EMD exemptions - Relaxation from product testing reports and capacity certificates for startups (case-wise) - Single-window procurement facilitation for MSMEs, start-ups, and women entrepreneurs
Gujarat Global Capability Center (GCC) Policy 2025-30	Tenure/Period	FY 2025-26 to FY 2029-30 (eligibility up to 31 March 2031)
	Incentives and benefits	- CAPEX support (Category-I): 20% for infra + 30% for IT assets; cap INR 50 crore; paid in 20 quarterly installments - CAPEX support (Category-II mega projects): Same %, cap INR 200 crore; criteria: $\geq$ INR 250 crore GFCI or $\geq$ 500 employees - OPEX support (Category-I): Up to INR 20 crore/year for 5 years; bandwidth + cloud capped at 35% or INR 7 crore - OPEX support (Mega): Up to INR 40 crore/year for 5 years; bandwidth + cloud capped at 35% or INR 14 crore - Employment incentive: INR 50,000 per male employee; INR 60,000 per female employee (retained for 1 year) - Interest assistance: 7% subsidy; cap INR 1 crore/year for 5 years - EPF reimbursement: 100% for female employees; 75% for male employees for 5 years - Electricity duty: 100% reimbursement for 5 years - Skill support: 50%-75% reimbursement up to INR 50,000 for global certifications - Quality certification: 80% reimbursement; cap INR 10 lakh for up to 5 certifications - Additional incentives under the IT/ITeS Policy 2022-27 for GCCs acting as incubators/accelerators

Policy Name	Particulars	Details
Karnataka New Industrial Policy, 2025-30	Tenure/Period	5 years from 8 February 2025
	Incentives and benefits	Capital subsidy: 10%–25% of FCI (zone-wise) - PLI: 1%–2.5% of the net sales turnover for 7 years Employment booster: 7.5%–15% extra subsidy - Women workforce incentive: Additional benefits for women's employment Green incentives: Support for renewable energy and sustainability measures - Backward taluka benefit of +5% subsidy/PLI - R&D co-location booster of 10% incentive for combined manufacturing + R&D - Customised packages for investments above INR 1,000 crore
Karnataka Information Technology Policy 2025-30	Tenure/Period	Valid for five years till FY 2029-30
	Incentives and benefits	- R&D incentive: 40% capped at INR 5 crore whichever is lower - Support for setting up IT/ITeS parks: 20% of eligible capex, up to INR 5 crore - Internship cost reimbursement: 50% of stipend, capped at INR 5,000/month for 3 months - Recruitment assistance: 10%–50% of recruitment cost; capped at INR 7 crore - Rental reimbursement: 50% of rent (cap INR 10–50 lakh for the first year of operation) - Electricity duty reimbursement: 100% reimbursement for 5 years - Property tax reimbursement: 30% reimbursement for 3 years
Karnataka Electronics System Design and Manufacturing (ESDM) Policy 2020-2025	Tenure/Period	Valid up to 2025
	Incentives and benefits	20% capital investment subsidy on plant and machinery 25% land subsidy up to 50 acres 1% turnover incentive for 5 years 100% reimbursement of stamp duty and registration charges - INR 1/unit power tariff subsidy 5% interest subsidy on term loans
Karnataka Renewable Energy Policy, 2022-2027	Tenure/Period	2022–2027
	Incentives and benefits	- Up to 100% stamp duty exemption 100% electricity duty exemption - Up to 100% reimbursement of land conversion fees - Concessional registration charges: 0.1%

Policy Name	Particulars	Details
Karnataka Clean Mobility Policy 2025-30	Tenure/Period	2023–2028
	Incentives and benefits	100% exemption from road tax and registration fees for EVs - Hybrid vehicles < INR 25 lakh: road tax reduced from 13–18% to 0 - Capital incentives: 15%–25% for EV/battery/charging OEMs - PLI of 1% of turnover for 5 years 25% capital subsidy on charging equipment (max INR 5 lakh) - INR 35 crore for 100 new charging stations
Karnataka Data Centre Policy, 2022-27	Tenure/Period	Valid until 2027
	Incentives and benefits	- Capital subsidy up to INR 10 cr 10% land subsidy (max INR 3 crore) 100% stamp duty exemption for up to 10 acres - Concessional registration charges - Full reimbursement of land conversion fees - Special incentives for investments >INR 4,000 crore - Target: Additional 200 MW data centre capacity
Karnataka Logistics policy 2020–2025	Tenure/Period	2020–2025
	Incentives and benefits	- Development of MMLPs, dry ports, FTWZs - State highways: 19,578 km; national highways: 6,572 km - Rail network: 3,250 km 1 major port + 10 minor ports - Air cargo at Bengaluru and Mangaluru 2 ICDs and 7 CFSs 11 government cold storages + 194 private units - With goal to “Move Karnataka from 4th to 1st in national logistics ranking”
Karnataka Aerospace and Defence Policy, 2022-27	Tenure/Period	2022–2027
	Incentives and benefits	- Investment target: INR 45,000 crore - Job creation: 60,000 - Karnataka hosts 25% of India’s aerospace industry 67% of the national aircraft/helicopter manufacturing - Aerospace and defence parks across five hubs - Focus on R&D and skill development
Karnataka Textile and Garment Policy 2019-24 (new policy at draft stage)	Tenure/Period	2019–2024
	Incentives and benefits	- Investment target: INR 10,000 crore - Job creation target: 5 lakh - Capital subsidies for textile units

Policy Name	Particulars	Details
		- Power tariff subsidies - Support for ETP setup - Focus on spinning, weaving, processing, integrated units and technical textiles - Goal: Transform Karnataka into a textile export hub
Karnataka Global Capability Centres (GCC) Policy, 2024-29	Tenure/Period	FY 2024-25 to FY 2028-29 (5 years)
	Incentives and benefits	Internship stipend reimbursement: 50% reimbursement up to INR 5,000/month per intern; target 1 lakh interns Joint research projects: 50% reimbursement; cap INR 75 lakh/INR 1 crore depending on the project type CAPEX subsidy for innovation labs/CoEs: 40% of CAPEX up to INR 5 crore in Beyond Bengaluru. Rental reimbursement: Up to 50% for GCCs establishing offices in Beyond Bengaluru. EPF reimbursement: For new employees for the first two years in Beyond Bengaluru. Internet subsidy: 25% reimbursement for a period of 3 years. Electricity duty exemption: 100% for 5 years in Beyond Bengaluru locations Property tax reimbursement: 30% for the first 3 years Quality certification reimbursement: 50% up to INR 6 lakh for 3 certifications Recruitment assistance: Up to INR 7 crore; customised incentives for hiring 1,000+ employees - INR 100 crore innovation fund for AI challenges, R&D grants, emerging tech Support for innovation ecosystem: Labs, CoEs, immersive hubs, R&D events - Single-window GCC Incentive Clinic for all approvals and assistance - Anchor investor incentives for Global Innovation Districts; priority land allocation Expansion of GCC ecosystem: Target 1,000 GCCs by 2029, 3.5 lakh direct jobs - Skill development programmes aligned with GCC needs; partnerships with universities.
Karnataka Cyber Security Policy, 2024	Tenure/Period	16 March 2024 to 15 March 2029 (5 years)
	Incentives and benefits	- Internship incentive: INR 10,000/month (UG) and INR 15,000/month (PG) for a maximum of 3 months - Internship coverage: 200 UG + 40 PG interns (Years 1 and 2), 400 UG + 80 PG interns (Year 3 onwards) - Company eligibility: Start-ups may claim 10 interns; MSMEs for 15 interns; MNCs for 20 interns

Policy Name	Particulars	Details
		- R&D funding: 50% of project cost up to INR 50 lakh; 5 projects supported each year - Mandatory collaboration for R&D: Karnataka-based start-up + Karnataka academic/industry partner - Cyber security audit incentive: Reimbursement up to INR 1 lakh per start-up once during the policy period; limited to 100 start-ups per year - Start-up ecosystem support: Incubation, mentorship, pilot project support, preferential procurement - Regional Cyber Security Centre of Excellence: Dedicated labs, testing, certification, training, and research support - Use case clearing house: Platform for converting problem statements into PoCs and solutions - Capacity building programmes: Curriculum development, awareness drives, MSME workshops, online learning modules - Institutional setup: Cyber Security Steering Committee, K-CERT, specialised training for government officials and the judiciary
Karnataka Biotechnology Policy, 2024-2029	Tenure/Period	5 years from the date of the government order
	Incentives and benefits	- Start-up SGST reimbursement: 100% SGST reimbursement for start-ups located in Beyond Bengaluru with turnover ≤ INR 1 crore - Marketing reimbursement: 30% reimbursement up to INR 5 lakh per year - Patent reimbursement for start-ups: INR 2 lakh per Indian patent and INR 10 lakh per international patent; overall limit INR 50 lakh - Quality certification support for start-ups: 50% reimbursement up to INR 6 lakh for 3 certifications - Capital subsidy for bio incubators: 50% or INR 1 crore for new centres; 50% or INR 50 lakh for upgradation outside Bengaluru urban/rural - MSME patent support: 75% reimbursement; INR 2 lakh (Indian) and INR 10 lakh (international); limit INR 50 lakh - Quality certification reimbursement for MSMEs: Up to 50% with a ceiling of INR 50 lakh - Prototyping support (MSMEs): 50% cost reimbursement up to INR 10 lakh per product; maximum of 5 products supported - Interest subsidy for MSMEs: 6% interest subsidy on loans up to INR 50 lakh for 8 years for new units - Land conversion fee: 100% reimbursement for MSMEs - Stamp duty: 100% exemption on land/loan-related documents for MSMEs - Large industry STP subsidy: One-time subsidy up to INR 1 crore for STP establishment - Rainwater harvesting: 50% reimbursement up to INR 2 lakh - Production-linked incentives: 2.25% turnover incentive for 7 years in Zone 1 & 2 - Emerging tech R&D support: Funding for synthetic biology, gene therapy, genomics, NGS, AMR, AI/ML in biotech, space biotech

Policy Name	Particulars	Details
		• Biomanufacturing facilities: Greenfield biofoundries and INR 250 crore vaccine pilot facility (VGF mode) • Start-up and MSME ecosystem support: Elevate idea-to-prototype grants, accelerators, incubators, and bio-innovation centres • Preferential procurement provisions: Catalogue of made in Karnataka biotech products; sandbox for rare disease products.
Karnataka Startup Policy, 2025-2030	Tenure/Period	• A period of 5 years from 2025 to 2030
	Incentives and benefits	• 50% of the net SGST reimbursement for 7 years, subject to a cap of 100% of FCI from the date of commencement of commercial production • Reimbursement of 75% of actual expenses, subject to INR 15 lakh per year during the policy period, for domestic and international patents (maximum 5 claims per year) • 40% reimbursement of expenditure incurred for participation in international events, conferences and trade shows, capped at INR 5 lakh per year per start-up • 50% reimbursement of quality certification costs, subject to an overall ceiling of INR 6 lakh (maximum 5 industry-standard certifications) during the policy period • Reimbursement of INR 3,000 per employee per month towards PF/ESI for the first 2 years of employment for newly created jobs, subject to a cap of INR 12 lakh per start-up • 40% reimbursement of cloud computing and storage expenses, up to INR 1 lakh per year, for start-ups within the first 5 years of incorporation • R&D project grant up to 50% of the project cost, capped at INR 1 crore, for the first 25 projects under the Triple Helix Model • Subsidy of up to INR 5,000 per month for hiring up to 3 interns for a period of up to 6 months
Karnataka Clean Mobility Policy, 2025-2030	Tenure/Period	• 11 February 2025 to 10 February 2030 (5 years)
	Incentives and benefits	• 100% exemption of road tax and registration charges for all EVs (except luxury EVs > INR 25 lakh) • Support for retrofitting 2W/3W/4W; EV adoption in government and municipal fleets • Capital subsidy for micro industries: Zone-wise 20%–35% with category-based caps • Capital subsidy for small industries: Zone-wise 20%–30% subsidy • Capital subsidy for medium industries: 20%–25% up to INR 10 crore • 100% stamp duty exemption for MSMEs; concessional registration fee for all MSMEs • 100% reimbursement of land conversion fee for MSMEs • Electricity duty exemption for 3–8 years, depending on zone and enterprise type • ETP subsidy: 50% (INR 50 lakh) for MSMEs; 75% (INR 60 lakh) for SC/ST/Women/Minority/PH entrepreneurs

Policy Name	Particulars	Details
		• Large/Mega support: 20%–25% capital subsidy; 100% stamp duty; land conversion reimbursement • Charging infrastructure: 25% subsidy up to INR 10 lakh per fast-charging station (limit 500 stations) • Battery swapping stations: 25% subsidy (INR 3 lakh for 2W/3W; INR 5 lakh cars; INR 10 lakh buses) • Hydrogen refuelling stations: 25% subsidy up to INR 1 crore (limit 25 stations) • Clean mobility clusters: Gauribidanur (825 acres), Dharwad (1,000 acres), Harohalli (700 acres) • Testing infrastructure: State-level homologation, testing tracks, labs in the PPP model • R&D support: 30% cost reimbursement up to INR 1 crore for the first enterprise meeting global benchmarks • Skill development: New EV curriculum; training through ITIs, polytechnics • Start-up support: VC fund, support for EV/battery innovation, battery-as-a-service models • Charging infra on highways: Fast chargers every 50 km; power supply priority from BESCOM
Karnataka AVGC-XR 3.0 Policy 2024-2029	Tenure/Period	• 5 years from 2024 to 2029
	Incentives and benefits	• Training fee reimbursement up to 50% reimbursement of course expenses, maximum INR 7.5 lakh per company • Reimbursement of PF/ESI up to INR 3,000 per employee per month maximum of INR 12 lakh per company, applicable for newly created jobs • Reimbursement of up to 40% of marketing and promotional expenses, with a maximum of INR 1 lakh per company • Subsidy of up to 40% of office/co-working space rentals, with a maximum of INR 2 lakh per company • Reimbursement of up to 50% of server rental expenses for one year, maximum INR 50,000 per company • Reimbursement of up to 50% of legal and compliance costs, with a maximum of INR 2 lakh per company • Up to 20% reimbursement of eligible IT hardware costs, maximum INR 20 lakh, limited to 5 sanctions per company • Up to 20% reimbursement of rental expenses, maximum INR 5 lakh per company • International production grant: Reimbursement of up to 20% of qualified expenditure, maximum INR 1 crore per company • International market access assistance: Reimbursement of up to 40% of costs, maximum INR 5 lakh per company per year

Policy Name	Particulars	Details
Karnataka Space Technology Policy, 2025-2030	Tenure/Period	A period of 5 years from 2025 to 2030
	Incentives and benefits	- Capital investment subsidy: 20% subsidy on plant and machinery 25% subsidy on land cost (up to 5 acres) on actual procurement cost, excluding Bengaluru Urban - Rent/lease reimbursement of 25% of rent paid or INR 25 per sq. ft. per month (whichever is lower) for 60 months for facilities up to 5,000 sq. ft. 50% stamp duty exemption 100% reimbursement of the land conversion fee 100% exemption from electricity duty for 5 years from the commencement of commercial production 50% of the effluent treatment plant cost, capped at INR 2.5 crore - Reimbursement of up to 50% of training/upskilling cost or INR 15 lakh per year, whichever is lower, for MSMEs - Reimbursement of 50% of the technology acquisition cost, maximum support: INR 75 lakh per enterprise - Reimbursement of 50% of certification and standards compliance costs, maximum support: INR 75 lakh per enterprise - Reimbursement of 50% of testing expenses (environmental, functional, performance testing, etc.), maximum support: INR 1 crore per enterprise



Tamil Nadu

Policy name	Particulars	Details
Tamil Nadu Industrial Policy, 2021 <i>(new industrial policy will be announced soon)</i>	Tenure/Period	1 January 2021 to 31 March 2025
	Incentives and benefits	100% SGST reimbursement for 15 years on products manufactured, sold, and registered in Tamil Nadu - Capital subsidies up to 40% of eligible fixed assets (district-based) 50% concession on stamp duty for land, sheds, or buildings in industrial parks - Applicable upon achieving the minimum eligible investment under a structured package
Tamil Nadu Semi Conductor Mission 2030	Tenure/Period	5 years from 14 August 2025
	Incentives and benefits	- Payroll-based subsidy for Tamil Nadu residents in the range of 20-30%, maximum INR 20,000 per employee per month for firms whose product is commercially deployed - Payroll subsidy at 50% of the payroll cost (basic wages) of employees for 3 years at the maximum subsidy of INR 5 crore per firm, whose product is not yet commercially deployed - Product development/design support at 50% subsidy of the eligible costs, maximum assistance of INR 20 crore for a firm whose product is not yet commercially deployed - Semiconductor design and testing infrastructure development: Grant up to 40% of the project cost, subject to a cap of INR 75 crore per project - Establishment of small-scale production grade fab: Grant of 50% of the project cost, subject to a maximum of INR 100 crore - Training sponsorship up to INR 5 lakh per candidate
Tamil Nadu AVGC-XR Policy 2026	Tenure/Period	5 years from 12 March 2026
	Incentives and benefits	100% rebate on IP filing and legal consultation costs up to INR 20 lakh for international filings, up to INR 8 lakh for domestic filings, up to 5 sanctions per company - Market access incentive: 50% reimbursement of eligible expenses, maximum INR 15 lakh per company per year, up to 4 applications annually - Education and skill development incentives: Tuition fee reimbursement up to INR 2 lakh per year - Training, certifications, GST refund on capital goods, innovation labs, and licence cost support for MSMEs
Tamil Nadu Deep Tech Startup Policy 2026	Tenure/Period	5 years from 7 January 2026
	Incentives and benefits	Multi-year R&D grants, hardware design support, IP assistance

Policy name	Particulars	Details
		- Commercialisation grants, venture debt, scale-up funding, fund of funds - Patent filing support, IP advisory, licensing support, IP marketplace - Research parks, CoEs, labs, clean rooms, testing facilities - Skilling programmes, fellowships, mentorship - Trade missions, investor connects, procurement support
Tamil Nadu Warehousing Policy 2026	Tenure/Period	5 years from 13 January 2026 or until a new policy is announced, whichever is earlier
	Incentives and benefits	25% subsidy of the project cost for green initiatives, maximum subsidy: INR 2 crore 50% reimbursement of warehouse operations training cost, maximum subsidy: INR 10,000 per employee - Fixed capital subsidy at 25% of the eligible fixed assets (EFA) maximum subsidy: INR 2 crore, 50% concession on commercial land cost for warehouses for Category C and Delta districts - Large-scale warehouse development on government land: Fixed capital subsidy at 25% of the eligible fixed assets, maximum subsidy: INR 2 crore, 50% concession on stamp duty, 100% exemption from electricity tax.
Tamil Nadu Circular Economy Investment Policy 2026	Tenure/Period	Valid for 5 years from 13 January 2026 or until a new policy is announced, whichever is earlier
	Incentives and benefits	- Capital subsidy at 10% of the EFA, maximum subsidy INR 3 crore - Reimbursement of employer's EPF contribution for net new jobs created during the policy period, INR 10,000 per employee per month, maximum 50 employees per organisation - Skilling incentive - INR 10,000 per person - Payroll subsidy at 10-30% of the annual payroll cost for employees domiciled in Tamil Nadu, with a maximum subsidy of INR 20,000 per employee per month - MSME: Special capital subsidy at 25% of plant and machinery at a maximum value of INR 1.50 crore, additional capital subsidy at 25% of plant and machinery at a maximum value of INR 10 lakh, 100% reimbursement of certification and consulting costs up to INR 2 lakh for national certifications and up to INR 10 lakh for international certifications, 75% subsidy on patent filing cost at maximum INR 3 lakh per patent, 50% reimbursement of exhibition hall rent up to INR 7.5 lakh (domestic events) and up to INR 15 lakh (international events)
	Tenure/Period	5 years from 5 March 2026 or until a new policy is announced, whichever is later

Policy name	Particulars	Details
Tamil Nadu Shipbuilding Policy 2026	Incentives and benefits	- Capital subsidy at 10-25% of the EFA, depending upon the category - Additional green vessel incentive 2% of the cumulative EFA at a maximum incentive of INR 300 crore - A PLI applicable to the Kappal Category projects up to 15% of the vessel value available for 10 years after commercial production, with an annual cap 2.5% of the cumulative EFA - Interest subvention at 2% interest rebate on project loans, maximum INR 10 crore per annum, available for 15 years - Green the industry incentive for investment of at least INR 100 crore in green initiatives at 50% subsidy on eligible green investments. Limited to 2% of the project cost, or INR 50 crore, whichever is lower - Training subsidy at INR 10,000 per domiciled employee per month for 2 years - Exemption from electricity tax for 5 years
Tamil Nadu New Integrated Textile Policy 2025-2026	Tenure/Period	From 29 January 2026, and shall remain in force until further notification by the government of Tamil Nadu
	Incentives and benefits	6% interest subvention for investment in the replacement of 15+ year old spindle capacity - Additional INR 10 crore corpus fund for Handloom Weavers Cooperative Societies - Grant of INR 2 crore to INR 5 crore per mini handloom park 300 units of bi-monthly free electricity for handloom weavers. 6% interest subsidy for Primary Handloom Weavers Cooperative Societies 100% reimbursement of training and onboarding costs for e-commerce platforms, subject to INR 2 lakh per PWC 50% capital subsidy, maximum INR 1 lakh per loom, up to 10 looms 20% capital subsidy, maximum INR 1.5 lakh per loom, up to 5 looms - Common facility centres (CFCs) - Maximum subsidy up to INR 60 lakh per unit
Tamil Nadu Space Industrial Policy 2025	Tenure/Period	5 years from 3 May 2025 or until a new policy is announced, whichever is earlier
	Incentives and benefits	- Fixed capital subsidy: At 20% of the EFA, disbursed over 10 years after the commencement of commercial operations - Land cost subsidy: Varies by district category and industrial park type. 100% exemption/concession on stamp duty for lease/purchase of industrial land/shed/building 100% exemption on electricity tax for 5 years from the commencement of production. - INR 10,000 per employee per month for 12 months for Tamil Nadu residents engaged in technical operations. 50% reimbursement of certification costs (ISO, BIS, ISRO PAX/PAS, AS9100, etc.), subject to INR 1 crore or 1% of the EFA, whichever is lower.

Policy name	Particulars	Details
		50% reimbursement of expenditure on patents, copyrights and trademarks, capped at INR 1 crore or 1% of the EFA, whichever is lower.
Tamil Nadu Toy Manufacturing Policy 2025	Tenure/Period	5 years from 7 December 2025 or until a new policy is announced, whichever is earlier
	Incentives and benefits	- Fixed capital subsidy at 7-12% of the EFA, depending upon the district category - Reimbursement of 50% of expenditure on traceability systems (hardware/software), maximum INR 25 lakh - Training subsidy at INR 4,000 per worker per month for 6 months and INR 6,000 per worker per month for women, transgender persons, persons with disabilities, and SC/ST employees - Designer training subsidy at INR 10,000 per designer per month for 6 months, maximum 50 designers - Reimbursement of 50% of the certification cost (BIS, ISO, national/international certifications), maximum INR 1 crore - Reimbursement of 50% of expenditure on patents, copyrights, trademarks, geographical indications (GI) at maximum INR 1 crore 100% stamp duty exemption 100% exemption from electricity tax for 5 years - Separate incentives for MSMEs
Tamil Nadu Electronics Components Manufacturing Scheme, 2025	Tenure/Period	30 April 2025 to 29 April 2028, unless modified or withdrawn earlier
	Incentives and benefits	- Matching incentives to eligible projects approved under the Central ECMS - Additional state support towards eligible capital expenditure (CapEx) incurred on setting up or expanding electronics component manufacturing facilities - Eligible manufacturers receive additional state sales/turnover-linked incentives for manufacturing specified electronic components - Projects approved under the Central ECMS can avail both central and state incentives
TIDCO Startup Investment Policy 2025	Tenure/Period	- The policy was approved by the government of Tamil Nadu vide Letter (Ms.) No. 88 dated 29 July 2025. - No specific policy validity has been prescribed in the policy document. Therefore, the policy remains in force until amended, superseded, or withdrawn by the government/TIDCO.
	Incentives and benefits	- This is primarily an investment facilitation and equity funding policy - TIDCO can invest up to INR 25 crore per eligible start-up operating in notified sunrise sectors. - Mentorship support to improve investment proposals

Policy name	Particulars	Details
Tamil Nadu Tourism Policy 2023	Tenure/Period	Valid for 5 years from 26 September 2023 or until a new policy is announced, whichever is earlier
	Incentives and benefits	Category A projects: - Reimbursement of employer's EPF contribution up to INR 24,000 per employee per annum for 3 years from commencement of operations (COD) - Reimbursement up to 100% of certification costs. Ceiling: INR 2 lakh for national certifications and INR 10 lakh for international certifications Category B projects: - Capital subsidy at 5% of the eligible capital assets (ECA), subject to a maximum of INR 3 crore - Reimbursement up to 25% of the capital cost incurred on approved sustainability measures, subject to an INR 25 lakh ceiling - EPF reimbursement up to INR 24,000 per employee per annum for 3 years from COD - Up to 100% reimbursement of certification expenses
Tamil Nadu Organic Farming Policy 2023	Tenure/Period	5 years from 14 March 2023
	Incentives and benefits	- Provides a comprehensive support framework for organic farmers, producer groups, and the organic ecosystem - Farmers practising organic farming will be suitably incentivised for eco-services rendered and for preserving traditional seeds and practices. - Enhanced credit flow to support organic farming activities. - Support through crop insurance against crop loss/damage due to unforeseen events and natural calamities. - Support and guidance for obtaining certification - Training farmers and officials on export procedures and policies
Tamil Nadu Public-Private Partnership (PPP) Policy, 2024	Tenure/Period	Valid till 2030
	Incentives and benefits	- Targets INR 1 lakh crore PPP projects - Promotes private investment in transport, energy, and urban infrastructure - Risk-sharing and transparent governance mechanisms - Supports multiple PPP models: BOT, BOO, DBFOT, etc. - State incentives up to 20% of the project cost - Administered by TNIDB to standardise PPP project processes
Tamil Nadu Micro, Small and Medium Enterprises Policy, 2021	Tenure/Period	Valid till 31 March 2025 (new policy not announced yet)
	Incentives and benefits	- Investment target: INR 2,00,000 crore; 20 lakh jobs; 25% export growth - Capital subsidy up to INR 30 lakh - Interest subsidy 3–5%

Policy name	Particulars	Details
		• 50%-100% reimbursement on stamp duty • Start-ups/MSMEs: 3-year exemption from approvals • Single-window portal for clearances • Special incentives for women, SC/ST, and differently abled entrepreneurs
Tamil Nadu FinTech Policy, 2021	Tenure/Period	• Valid till 31 December 2025 (new policy not announced yet)
	Incentives and benefits	• Capital subsidy up to 25% (max INR 5 crore) • 100% SGST reimbursement for 5 years • Operational subsidies up to INR 1 crore for advanced tech adoption • 50% rental reimbursement (max INR 10 lakh/year for 5 years) • R&D funding up to INR 1 crore • Fintech skill centres and subsidised office spaces in fintech parks
Tamil Nadu Electric Vehicles Policy, 2023	Tenure/Period	• Valid till 31 December 2025 (new policy not announced yet)
	Incentives and benefits	• 100% SGST reimbursement for 15 years on EV sales • Up to 20% capital subsidy for EV/battery manufacturing • 100% electricity tax exemption for 5 years • Concessional land rates and charging infrastructure incentives • 25% capital subsidy on charging equipment (approval-based) • Employment-linked benefits and R&D support • Creation of EV cities in Chennai and Coimbatore
Tamil Nadu Semiconductor and Advanced Electronics Policy, 2024	Tenure/Period	• 3 years from 7 January 2024, unless superseded earlier
	Incentives and benefits	• Target: 40% of India's electronics exports by 2030 • Job creation target of 2 lakh • Up to 25% capital subsidy on eligible fixed assets • Electricity tax exemption for five years • 50% preferential land allotment in Category C districts • Reimbursement for R&D and patent filing costs • Focus on fabs, chip design, and advanced electronics manufacturing
Tamil Nadu Aerospace & Defence Industrial Policy, 2022	Tenure/Period	• Valid till 31 March 2026 (new policy not announced yet)
	Incentives and benefits	• Incentives include SGST reimbursement and capital subsidies • Electricity tax exemptions for aerospace/defence units • Promotion of aerospace/defence parks and clusters • Skill development and R&D support • Focus on attracting global OEMs

Policy name	Particulars	Details
Tamil Nadu Lifesciences Promotion Policy, 2022	Tenure/Period	5 years from 4 July 2022, unless revised earlier
	Incentives and benefits	- Incentives for pharmaceuticals, biotech, and medical devices - R&D subsidies and infrastructure support - Support for drug and vaccine manufacturing facilities - Skill development and academia-industry collaboration - Focus on biopharma, biosimilars, and marine biotechnology
Tamil Nadu Data Centre Policy, 2021	Tenure/Period	Valid till 31 March 2026 (new policy not announced yet)
	Incentives and benefits	100% SGST reimbursement for 5 years 20% capital subsidy for investments > INR 500 crore 100% electricity tax exemption for 5 years - Concessional land rates for data centre parks - Reduced tariffs for green data centres - Support for edge DCs and research partnerships - Utilises submarine cable connectivity (14.8 Tbps)
Tamil Nadu Export Promotion Strategy, 2021	Tenure/Period	Valid from 23 September 2021
	Incentives and benefits	- Target: USD 100 billion exports by 2030 - Financial support up to INR 50 lakh per exporter - Subsidies for warehousing and cold chain - Support for certifications, branding, and trade fairs - Focus on champion sectors: automobiles, textiles, electronics, food - Development of ICDs and export-focused industrial clusters
Tamil Nadu Startup & Innovation Policy, 2023	Tenure/Period	Until 31 December 2032, unless revised or superseded earlier
	Incentives and benefits	Aim: Top 3 start-up ecosystems in India by 2032 - Financial support up to INR 10 lakh for SC/ST/women-led start-ups - Patent and certification subsidies (max INR 2 lakh) - Tax exemptions for 5 years for emerging tech start-ups - INR 50 crore annual budget for incubation support - Rental subsidy up to INR 1 lakh annually - VC funding through StartupTN - Special support for Tier II and III cities
Tamil Nadu Electronics Hardware Policy, 2020 <i>(no new policy announced still)</i>	Tenure/Period	- Valid till 31 December 2025 - The state has significantly strengthened its electronics ecosystem through subsequent initiatives, including the Tamil Nadu Semiconductor and Advanced Electronics Policy, 2024 (announced on 7 January 2024), which provides targeted incentives for semiconductor fabrication, ATMP/OSAT, chip design, and advanced electronics and the Tamil Nadu Electronics Components Manufacturing Scheme, 2025

Policy name	Particulars	Details
		(launched on 30 April 2025), India's first state-level electronics components incentive scheme, valid for three years from the date of notification.
	Incentives and benefits	• Capital subsidies 15%–30% (district-based) • Mega projects (>INR 500 crore): 30% subsidy • Interest subvention and electricity tariff subsidies for MSMEs • EMCs supported with up to INR 50 crore • R&D grants covering up to 50% of costs • Special packages for semiconductor and automotive electronics
Tamil Nadu IT Policy, 2018	Tenure/Period	• Valid till 31 March 2025 (new policy not announced yet)
	Incentives and benefits	• Capital subsidy up to 50% for establishing IT parks • 20% subsidy for infrastructure development in Tier II and III cities • MSMEs/start-ups: INR 2 lakh support for patent filing • 25% reimbursement on quality certifications • SGST reimbursement for five years for large IT companies • Focus areas: animation, gaming, green IT • R&D grants for emerging technologies • Skill development target: training 1 lakh professionals annually • Job creation focus in rural areas through IT-enabled services
Special Scheme for Technical Textiles, MMF Yarn from Recycled Products, MMF Fabric & Apparel Manufacturing, 2023	Tenure/Period	• 2023 onwards
	Incentives and benefits	• Capital subsidy: 15% of eligible fixed assets (over 10 years) • Turnover subsidy: up to 2% of cumulative investment • Electricity tax exemption for 5 years • 50%–100% stamp duty reimbursement • 25% green infrastructure subsidy • Training subsidy of INR 4,000 – INR 6,000/worker/month (6 months)
Tamil Nadu Logistics Policy & Integrated Logistics Plan, 2023	Tenure/Period	• 2023–2028
	Incentives and benefits	• 100% SGST reimbursement on logistics services • Technology adoption incentive up to INR 1 crore • Refund of vehicle registration charges (reefer trucks) • Development of MMLPs, cold chain infra, and integrated logistics parks • Focus on sustainable and cost-efficient logistics • Support for urban freight logistics and private participation
	Tenure	• Valid for 10 years from July 2022

Policy name	Particulars	Details
Tamil Nadu Research & Development Policy, 2022	Incentives/Benefits	• Special Capital Subsidy: 25% of EFA, disbursed in equal instalments over 10 years, subject to a maximum of INR 25 crore • Innovation Lab Incentive: 50% reimbursement of EFA created for Innovation Labs, subject to a maximum of INR 1 crore • 50% reimbursement of expenditure incurred on specialised proprietary software licences purchased subject to a maximum of INR 25 lakh • 25% subsidy of EFA incurred for establishing product testing and prototyping facilities, maximum of INR 1 crore. • R&D Training Incentive ₹10,000 per person per month for Tamil Nadu residents employed in core R&D functions, for a maximum period of 12 months • Eligible R&D projects may avail SGST refund on capital goods in accordance with the provisions of the Tamil Nadu Industrial Policy, 2021 • Eligible R&D projects may also avail incentives under the Tamil Nadu Industrial Policy, 2021, including electricity tax exemption (5 years), stamp duty exemption, green industry incentive, etc., subject to eligibility conditions Special Scheme for Promotion of GCCs: • For GCCs, the Tamil Nadu R&D Policy, 2022 extends the same special package of incentives available to eligible R&D Centres. GCCs must satisfy the prescribed eligibility criteria (including being a qualifying global enterprise, creating at least 500 jobs within the standard investment period, etc.). • Land Cost Incentive: 50% reimbursement of land purchase/lease cost (up to 20 acres), capped at INR 50 lakh per acre, with priority SIPCOT land allotment. • R&D Training Incentive: INR 10,000 per employee per month for 12 months for eligible Tamil Nadu residents. • Quality Certification: 50% reimbursement of certification costs, up to INR 1 crore. • IP Incentive: 50% reimbursement of patent/IP registration costs, up to INR 1 crore (in-house R&D) and INR 5 crore (standalone R&D assets). • Electricity Tax Exemption: 100% exemption for 5 years. • Stamp Duty Exemption: Exemption on eligible transactions under the Tamil Nadu Industrial Policy, 2021. • Green Industry Incentive: Up to INR 1 crore. • SGST Refund: Refund of SGST paid on eligible capital goods. • Special Capital Subsidy: 25% of Eligible Fixed Assets, up to INR 25 crore, payable over 10 years. • Innovation Lab Incentive: 50% reimbursement, up to INR 1 crore. • Software Licence Incentive: 50% reimbursement of software licence costs, up to INR 25 lakh.

Policy name	Particulars	Details
		Testing & Prototyping Incentive: 25% subsidy, up to INR 1 crore.



Uttar Pradesh

Policy Name	Particulars	Details
Uttar Pradesh Electronics Component Manufacturing Policy, 2025	Tenure/Period	6 years from 1 April 2025
	Incentives and benefits	- Equal to Central ECMS incentives, offering a double advantage for investors - Capital subsidy up to 20% for units not covered under Central ECMS - Customised mega packages on a case-to-case basis for investments above INR 2,000 crore - Additional 2% incentive for lithium-ion cell manufacturing (digital applications) with local sourcing - Additional 1% incentive for multi-layer PCB manufacturing with local laminates - Land subsidy: 25% subsidy; up to 50% in Bundelkhand and Purvanchal regions 100% Stamp Duty and Electricity Duty Exemption - Interest subsidy, EPF reimbursement and patent cost reimbursement. - Logistics & R&D support - Total incentives from all sources capped at 100% of eligible capital investment
Uttar Pradesh Export Promotion Policy, 2025-30	Tenure/Period	Until FY 2029-30
	Incentives and benefits	- Marketing Development Assistance (MDA): Up to INR 25 lakh per exporter/year - Air freight rationalisation: Up to INR 10 lakh/year - Freight subsidy to gateway ports: Up to INR 30 lakh/year - E-commerce onboarding assistance: Up to INR 3 lakh/year - Dak Ghar Niryat Kendra assistance: Up to INR 1 lakh/year - Export performance incentive: Up to INR 20 lakh/year - Export credit insurance assistance: Up to INR 5 lakh/year - Export-Oriented Specific Project (EOSP): 40% capital subsidy, up to INR 10 crore
Uttar Pradesh Footwear, Leather and Non-Leather Sector Development Policy, 2025	Tenure/Period	5 years from 10 September 2025, unless amended earlier
	Incentives and benefits	- Up to 80% land subsidy for mega anchor units and clusters in Purvanchal, Madhyanchal and Bundelkhand regions - Up to 35% land subsidy for standalone units - Up to 35% capital subsidy on eligible capital investment - Incentives up to INR 1,500 crore for mega anchor units and clusters

Policy Name	Particulars	Details
		- Allied leather units eligible for incentives up to INR 1,200 crore 100% exemption/reimbursement on stamp duty for eligible units - Reimbursement of 100% Employer EPF contribution for 5 years - Training subsidy of up to INR 20,000 per trainee for women, SC/ST, and differently-abled beneficiaries. - Power tariff subsidy of INR 2 per unit for 5 years for eligible industries. - R&D and innovation support up to 70% reimbursement for patents, trademarks, and GI registrations.
Uttar Pradesh GCC Policy, 2024	Tenure/Period	5 years from 7 May 2025
	Incentives and benefits	- Front-end land subsidy: 30-50% subsidy on land 100% exemption/reimbursement on land/office space purchase with bank guarantee or post-commencement reimbursement - Capital subsidy at 25% of the ECI, up to INR 10 crore for Level-1 GCC and INR 25 crore for Advanced GCC, over seven years - Interest subsidy: 5% subsidy on term loans for up to INR 1 crore per year for five years - Operational subsidy at 20% subsidy on operating expenses up to INR 40 crore per annum to Level-1 GCCs and up to a maximum of INR 80 crore per annum to Advanced GCCs, for five years - Payroll subsidy: Reimbursement for 3 years up to max INR 10 crore per year for a Level-1 unit and up to max of INR 20 crore to Advanced GCC for on-roll employees - R&D and innovation incentives: Maximum INR 10 crore for setting up centres of excellence, support for start-up ideation - Skill development subsidy at INR 50,000 per employee for course fee or 50% of the cost of conducting training programmes, for a maximum of 500 employees with a cap of INR 50 lakh per annum for a period of three years 100% reimbursement for EPF contributions for women, SC/ST, transgenders, and Divyangjan employees, up to INR 1 crore annually for three years - Freshers' recruitment subsidy of INR 20,000 per fresher employee having UP domicile, passing for 5 years - Start-up ideation support: Reimbursement of 50% of costs up to a maximum of INR 50 lakh per annum for 5 years - Reimbursement of patent filing up to a maximum of INR 5 lakh for domestic patents and INR 10 lakh for international patents

Policy Name	Particulars	Details
Uttar Pradesh Industrial Investment & Employment Promotion Policy, 2022	Tenure/Period	Valid till 11 October 2027
	Incentives and benefits	25% capital subsidy on ECI 100% stamp duty exemption 100% reimbursement of net SGST (capped by yearly deposit)
Uttar Pradesh IT and ITES Policy, 2022	Tenure/Period	Valid from 2022
	Incentives and benefits	5% interest subsidy for 7 years (max INR 1 crore/year) 10% capital subsidy up to INR 50 crore 10% operating subsidy up to INR 20 crore/year 100% stamp duty and registration fee exemption 100% EPF reimbursement for women/SC/ST/transgender/differently abled (max INR 1 crore/year) - Patent: INR 5 lakh (domestic), INR 10 lakh (international) 25% land cost reimbursement up to INR 50 crore
Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022	Tenure/Period	Effective from 2022
	Incentives and benefits	15% subsidy up to: INR 5,000 (2W), INR 12,000 (3W), INR 1 lakh (4W) 15% subsidy up to INR 20 lakh for e-buses; 10% up to INR 1 lakh for e-goods carriers - Integrated EV projects (INR 3,000+ crore): 30% subsidy up to INR 1,000 crore over 20 years - Ultra-mega battery projects (INR 1,500+ crore, 1 GWh): 30% subsidy up to INR 1,000 crore
Uttar Pradesh Semi-Conductor Policy, 2024	Tenure/Period	Effective from 2024
	Incentives and benefits	30% subsidy up to INR 1,000 crore for INR 3,000+ crore projects (20 years) 20% subsidy up to INR 500 crore for INR 500+ crore projects (10 years) - Up to 75% land cost rebate 100% stamp duty exemption 5% interest subsidy up to INR 200 crore loan 10-year electricity duty exemption
Uttar Pradesh Aerospace & Defence Unit and Employment Promotion Policy, 2024	Tenure/Period	5 years from 25 January 2025
	Incentives and benefits	- DIC land on lease at 1% rental for 10 years and 1.5% for 10+ years - Land subsidy @25% (DIC) - Capital subsidy at 25–35%, up to max INR 500–1,000 crore over 5–15 years

Policy Name	Particulars	Details
		- Logistics subsidy up to INR 5 crore for importing plant and machinery, and up to INR 25 crore (over 5 years) for exporting - Green infrastructure capital subsidy up to INR 1 crore (ETP/SLWM, etc.) - Marketing assistance up to INR 5–15 lakh for 5 years' participation at domestic/international events - Refund of patent filing and quality certification costs - Skilling subsidy up to INR 2 lakh per year (up to 10,000 people) - Grant for skilling centre/CoE/R&D centre up to INR 10 crore
Uttar Pradesh Solar Energy Policy, 2022	Tenure/Period	Target up to FY 2026-27
	Incentives and benefits	- INR 2.5 crore/MW subsidy for solar parks with storage (5 MW+) 100% stamp duty exemption 100% electricity duty exemption for 10 years
Uttar Pradesh Electronics Manufacturing Policy, 2020	Tenure/Period	Valid from 2020
	Incentives and benefits	15% subsidy (Bundelkhand/Poorvanchal) up to INR 75 crore 10% subsidy (Central/Western UP) up to INR 50 crore 5% interest subsidy for 7 years (max INR 1 crore/year) 100% stamp duty and electricity duty exemption 25% land subsidy (Bundelkhand/Poorvanchal), 15% elsewhere 50% reimbursement for international exhibitions up to INR 25 lakh/year
Uttar Pradesh Warehousing & Logistics Policy, 2022	Tenure/Period	Effective from 2022
	Incentives and benefits	- Stamp duty exemption: 100% (Bundelkhand/Poorvanchal/TTZ), 75% (Madhyanchal/Paschimanchal), 50% (GB Nagar/Ghaziabad) 75% land-use conversion waiver 75% development charge exemption 15% capital subsidy up to INR 5 crore (INR 10 crore in logistics zones) 25% subsidy for dry ports/logistics parks up to INR 25–50 crore 100% electricity duty exemption for 10 years - Skill subsidy: INR 1,000/trainee/month (6 months) 25% vessel subsidy up to INR 5 crore
Uttar Pradesh Textile and Garmenting Policy, 2022	Tenure/Period	Effective from 2022
	Incentives and benefits	25% capital subsidy up to INR 100 crore - An additional 10% in Poorvanchal and Bundelkhand

Policy Name	Particulars	Details
		25% land subsidy; 15% in GB Nagar 100% stamp duty exemption 7% interest subsidy for 7 years (max INR 1.5 crore/year) - Employment subsidy: INR 3,200/worker/month for 5 years 100% electricity duty exemption for 10 years 50% freight reimbursement up to INR 20 lakh/year
Uttar Pradesh Startup Policy, 2020 (Amendment 2022)	Tenure/Period	Valid till 8 November 2027
	Incentives and benefits	- Sustenance allowance: INR 17,500/month for 1 year - MVP grant up to INR 5 lakh - Seed/marketing assistance up to INR 7.5 lakh - Patent reimbursement: INR 2 lakh (India), INR 10 lakh (international) - Event reimbursement: INR 50,000 (national), INR 1 lakh (international) - Additional 50% benefits for women/transgenders /divyangjan /EWS /Purvanchal /Bundelkhand start-ups - Incubator grants up to INR 1 crore (INR 1.25 crore in Purvanchal and Bundelkhand) - OPEX support up to INR 30 lakh/year for 5 years - Matching grant up to INR 10 lakh for acceleration programmes
Uttar Pradesh Bioplastic Industry Policy, 2024	Tenure/Period	Policy approved in October 2024 and valid for 10 years (benefit period up to 10 years)
	Incentives and benefits	- Capital subsidy up to 50% of the eligible investment (released over 7 years) 100% SGST reimbursement for 10 years 100% electricity duty exemption for 10 years 5% interest subsidy for 7 years - Stamp duty exemption: 100% (Bundelkhand and Purvanchal), 75% (Madhyanchal and Pashchimanchal), 50% (GB Nagar and Ghaziabad) - Total incentives capped at 200% of eligible capital investment over 10 years - Targeted at anchor units investing INR 1,000 Cr+
Uttar Pradesh Multi-Modal Logistics Park Policy, 2024	Tenure/Period	Policy notified on 18 December 2024 and valid for 5 years from notification
	Incentives and benefits	- Minimum investment requirement: INR 1,000 crore for MMLP projects 30% front-end land subsidy on land leased from industrial development authorities/state institutions - Subsidy given up-front, but the land must remain mortgaged to the authority until commercial operation

Policy Name	Particulars	Details
		- If the project fails to start on time, the entire subsidy + 12% interest is recoverable - The policy aims to create large logistics hubs and reduce logistics costs (13–14%)
Uttar Pradesh Higher Education Incentive Policy, 2024	Tenure/Period	Policy valid for 5 years from its notification (approved in October 2024)
	Incentives and benefits	- Capital subsidy up to 17% (max INR 35 Cr) for the first MERU in an unserved district - Up to 50% stamp duty exemption on land purchase/lease - Special package for the first 5 foreign universities and NIRF Top-50 Indian universities: 100% stamp duty exemption 20% capital subsidy for these top universities (max INR 100 Cr)
Uttar Pradesh Footwear, Leather & Non-Leather Sector Development Policy, 2025	Tenure/Period	Policy valid for 5 years from its notification (Policy valid for 5 years from date of notification (2025–2030))
	Incentives and benefits	- Land subsidy: 25%–80% depending on the region and project type - Capital subsidy: 20%–35% of eligible investment (category-wise limits apply) 100% stamp duty exemption • Employment subsidy: 100% EPF reimbursement for 5 years (up to INR 50 Cr) - Training subsidy: 30% of course fee (INR 15,000; INR 20,000 for women/SC/ST/PwD) - Power tariff subsidy: INR 2/unit for 5 years - R&D, design and CoE support: 50% grant (caps: NR 1 Cr – INR 10 Cr) - Sustainability incentives: 50%–75% subsidy for green tech and certifications
Uttar Pradesh Film Policy, 2023	Tenure/Period	Valid from 9 March 2023
	Incentives and benefits	50% subsidy of the total cost for Awadhi, Braj, Bundeli and Bhojpuri films and a maximum of 25% of the total cost for Hindi films. - Subsidy of INR 1 crore for films that have been shot for at least half of their total shooting days in Uttar Pradesh. - The films for which two-thirds of their total shooting days are in Uttar Pradesh are entitled to a subsidy up to a maximum limit of INR 2 crore. - Grant for engaging actors/singers/lyricists/writers/etc. who are residents of Uttar Pradesh in any film. - For featuring local actors: Grant of INR 25 lakh or remuneration given, whichever is less - For featuring local singer, composer, lyricist, director, cameraman, etc.: Addl Grant of INR 5 lakh or 2% of the grant given, whichever is less

Policy Name	Particulars	Details
Uttar Pradesh Green Hydrogen Policy, 2024	Tenure/Period	Policy valid for 5 years from its effective date (2024–2029)
	Incentives and benefits	- Capital subsidy option available for large, mega, super-mega, and ultra-mega projects (10%–30% of eligible capital investment, depending on district and category) 100% net SGST reimbursement for 6–16 years based on category and district - Stamp duty exemption (100%) on land purchased/ leased for projects - Land leasing support for government/Gram Samaj land (INR 1 per acre/year for PSUs; INR 15,000 per acre/year for private investors) for 30 years - Operational incentives: 100% waiver on wheeling/transmission charges and electricity duty for 10 years; full renewable energy banking allowed - R&D incentives: 100% grant up to INR 50 Cr for centres of excellence + INR 25 lakh per year support for start-ups (for 5 years)
Uttar Pradesh Sports Policy, 2023	Tenure/Period	Valid from 20 February 2023
	Incentives and benefits	- Grassroot athletes: Annual financial assistance of INR 75,000 (junior level) and INR 50,000 (sub-junior level) - Developmental athletes: Annual financial assistance of INR 2,00,000 for physical well-being and diet - Elite athletes: Annual financial assistance of INR 3,00,000 for physical well-being and diet - Cashless health insurance of INR 5,00,000 per person for athletes, coaches, and sports science staff, plus personal accident policy coverage - State pension scheme for sportspersons who represented UP at the senior national level and above, with a monthly pension based on the level of participation - UP Sports Development Fund with an initial corpus of INR 100 crore for equipment support, foreign training camps, specialised staff (physiologists, psychologists, foreign coaches)
Uttar Pradesh Food Processing Industry Policy, 2022-2027	Tenure/Period	Effective from 2 February 2023 and remains in force for five years
	Incentives and benefits	- Subsidy at 35% of incurred expenditure on plant, machinery and technical civil work for FPIs, maximum INR 5 crore - Capital subsidy for expansion and modernisation/up-gradation at 25% to 35% maximum of INR 1 crore - Exemption from the 2% fee for declaration of land for non-agricultural use for food processing industries - Conversion of land use: 50% fees will be waived on CLU

Policy Name	Particulars	Details
		• Rebate of 75% on external development charges for FPI to be set up in UP • 100% exemption from stamp duty • Exemption from Mandi fees and cess • 50% subsidy on solar power utilities in rural areas and 90% subsidy for women entrepreneurs in the same category • 25% freight subsidy on exports, excluding Nepal, Bangladesh, and Bhutan
Uttar Pradesh Pharmaceutical and Medical Device Policy, 2023	Tenure/Period	• 5 years from 5 August 2023
	Incentives and benefits	• Capital subsidy at 15% of investment up to INR 200 crore to be provided in 5 annual instalments • Interest subsidies: - At 5% p.a. for 5 years on loan taken for procurement of P&M, up to max INR 1 crore p.a. per unit; additional subsidy at 2% p.a for 7 years for units in Bundelkhand and Purvanchal districts - At 5% p.a. for 5 years on loan taken for building infra self-use, up to a maximum of INR 1 crore p.a. per unit; - At 50% p.a. for 5 years on loan taken for research quality improvement, up to a maximum of INR 2 crore per unit; • Electricity duty exemption: 100% exemption for 10 years • 100% stamp duty exemption • Interest subsidy for a loan taken to set up a waste management setup at 50% annual interest for 5 years, up to max INR 10 lakh; • For setting up a common boiler project: at 35% (in case of solid fuel) and at 50% (in case of clean fuel) of the fixed installation cost, up to INR 2 crore • Reimbursement of 100% of actual filing costs on domestic patents and 50% of actual filing costs on international patents • Reimbursement of 75% of the cost incurred for ISO certification and 50% of the cost incurred for BIS certification

Andhra Pradesh

Policy name	Particulars	Details
Andhra Pradesh Industrial Development Policy, 2023-27	Tenure/Period	Up to 31 March 2027
	Incentives and benefits	100% reimbursement of net SGST for 5 years or up to 100% fixed capital investment 100% exemption on stamp duty, transfer duty, mortgages, and hypothecations - Investment subsidy: 15% up to INR 20 lakh (INR 30 lakh for women) - Interest subsidy: 3% up to INR 25 lakh for 5 years (INR 30 lakh for BCs/minorities) - Capital subsidy: 15% up to INR 20 lakh - Land conversion cost reimbursement: 25% up to INR 10 lakh - Power cost reimbursement: INR 1/unit for 5 years - Technology upgradation subsidy: 50% up to INR 25 lakh - IP acquisition subsidy: 75% up to INR 10 lakh - Quality certification: 100% reimbursement up to INR 3 lakh - Similar benefits extended to medium, large, and mega enterprises
Andhra Pradesh Logistics Policy, 2022-2027	Tenure/Period	2022 to 2027
	Incentives and benefits	- Capital subsidies for logistics infrastructure 100% SGST waiver for logistics service providers for 5 years - Single-window clearances - Subsidised land allotment for logistics parks and warehouses - Financial assistance for skill development - Enhanced connectivity through ports, roads, and rail networks - Incentives to attract private sector investment
Andhra Pradesh IT & GCC Policy (4.0), 2024-2029	Tenure/Period	2024 to 2029
	Incentives and benefits	50% capital subsidy for infrastructure creation - Rental/lease subsidies 10-year electricity duty exemption - Job creation subsidy covering up to 6 months' salary - Additional incentives for hiring women and underrepresented groups - Housing/education allowances for 3 years - Subsidised land for IT/GCC campuses - Future Skills Credit scheme for skilling - Tailor-made incentives for mega investments

Policy name	Particulars	Details
Andhra Pradesh Pumped Storage Power Promotion Policy, 2022	Tenure/Period	10 years
	Incentives and benefits	- Deemed NA status for land - Exemption from pollution control NOCs - Single-desk clearance facilitation - Lease rate: INR 31,000/acre/year with biennial escalation - Green energy development charge: INR 1 lakh/MW annually (first 25 years) - Eligible under mega industry incentives - Support from NREDCAP in planning and operation - Permission to set up captive solar/wind plants
Andhra Pradesh Green Hydrogen & Green Ammonia Policy, 2023	Tenure/Period	5 years from June 2023
	Incentives and benefits	100% reimbursement of net SGST for 5 years - Exemption from electricity duty 25% reimbursement of intra-state transmission charges (up to INR 10 lakh/MW/year) 100% exemption on land conversion charges and stamp duty - Priority land allotment @ INR 31,000/acre/year - Fast-track single-desk clearances - Land for storage near ports - Eligibility for mega industry incentives - Job creation target: 12,000 per MTPA - Equipment manufacturing incentives
Andhra Pradesh Electronics Manufacturing Policy 4.0, 2024–2029	Tenure/Period	- Valid for 5 years - Incentives will be extended during the entire policy period
	Incentives and benefits	- Establishment of component manufacturing clusters (CMCs) with shared facilities - CMC locations: Tirupati, Anantapur, Visakhapatnam, Koppurthy, Nellore - CMC specialisation areas: Printed circuit boards (PCBs) - Display technologies - Optoelectronics - Passive components - Ready-built factory shells and plug-and-play infrastructure to reduce operational timelines - Infrastructure support to reduce operational costs (roads, power, water, testing facilities) - Support packages to attract global anchor firms in key component segments - Incentives for supply chain partners to co-locate in the CMC ecosystem

Policy name	Particulars	Details
		- Policy aims to improve the speed of doing - Business through streamlined processes and facilitation - Customised support packages may be offered for large/strategic investments
Andhra Pradesh MSME and Entrepreneur Development Policy 4.0, 2024–2029	Tenure/Period	2024 to 2029
	Incentives and benefits	25%–35% reimbursement of fixed capital investment 100% net SGST reimbursement for 5 years - Interest subsidy up to 6% on term loans - Power cost reimbursement: INR1/unit for 5 years 100% stamp duty reimbursement - Marketing assistance up to INR 5 lakh - INR 500 crore CGTMSE support corpus - Support for R&D and technology upgrades - Plug-and-play infra access - Financial support for common facility centers
Andhra Pradesh Renewable Energy Export Policy, 2020	Tenure/Period	17 July 2020 to 16 July 2025 (ongoing)
	Incentives and benefits	- Lease facilitation for 5 lakh acres at subsidised rates - Pollution control NOC exemption - Simplified land-use conversion 30-year lease period - Reimbursement of lease rentals for government land - Green energy development charge: INR 1 lakh/MW/ year 10-year electricity duty exemption - Incentives for renewable equipment manufacturing - First-come-first-serve approvals - Transmission charge exemption for developers building evacuation infrastructure
Andhra Pradesh Industrial Development Policy 4.0, 2024–2029	Tenure/Period	2024 to 2029
	Incentives and benefits	100% SGST reimbursement for 5 years - Capital subsidy: 20%–30% of fixed capital investment 10-year electricity duty exemption - Long-term lease land availability - Stamp duty reimbursement on land - Priority for sustainable industries - Plug-and-play industrial support - Tailor-made incentives for mega and ultra-mega projects
	Tenure/Period	2024 to 2029

Policy name	Particulars	Details
Andhra Pradesh Data Center Policy (4.0), 2024–2029	Incentives and benefits	• 100% SGST reimbursement on capital goods or 10% subsidy on P&M • 100% stamp duty exemption (first sale) • Industrial power tariff • Relaxed norms for parking, generators, and building specs • Dual grid connections and water infra support • Special incentives for large AI-enabled data centers • Support for global data embassies • Leverages renewable energy + submarine cable connectivity
Andhra Pradesh Semiconductor and Display Fab Policy (4.0), 2024–2029	Tenure/Period	• 2024 to 2029
	Incentives and benefits	• Capital subsidy up to 30% under the ISM scheme • Training subsidy: INR 10,000/person/month for 6 months • Power subsidy of INR 3/unit for 5 years • Tailor-made benefits for mega and ultra-mega projects • Land cost discounts + infra support • Relaxed building norms and clean-room support • R&D hubs in PPP mode • University partnerships for talent development • End-to-end value chain support
Andhra Pradesh Tourism Policy, 2024–2029	Tenure/Period	• 2024 to 2029
	Incentives and benefits	• 100% reimbursement of stamp duty and land conversion charges • 25% capital subsidy (max INR 7.5 crore for MSMEs) • 100% net SGST reimbursement for 7–15 years • Industrial power tariff + 5-year electricity duty exemption • Focus on thematic tourism circuits and anchor hubs • Target investment of INR 25,000 crore • Target tourism employment of 15% by 2029 • Partnership-based tourism infra creation
Andhra Pradesh Maritime Policy 2024	Tenure/Period	• Effective until revised
	Incentives and benefits	• 7-year royalty exemption on minor minerals • 100% SGST reimbursement for 5 years on construction inputs • 100% exemption on stamp duty and electricity duty during construction • Subsidies for green energy adoption • Tailor-made subsidies for mega maritime projects • 50% waterfront royalty concession • VAT exemption on diesel for Ro-Ro/Ro-Pax • Viability gap funding for waterways • 40% capital subsidy under the early bird scheme

Policy name	Particulars	Details
Andhra Pradesh Food Processing Policy 4.0 (2024-29)	Tenure/Period	FY 2024-25 to FY 2028-29 (5 years)
	Incentives and benefits	- Capital subsidy (MSMEs): 25-35%; up to 50% for FPOs/SHGs; 15% for large units - Capital subsidy (Special category - Amendment): 35-45%; caps up to INR 15 crore - Technology upgradation subsidy: 30-45% for special-category units - Waste-processing units: Up to 50% subsidy. Meat/Abattoir/Animal feed units: 35-50% subsidy; caps up to INR 25 crore - NABL food testing labs: 35% subsidy; cap INR 5 crore - Net SGST reimbursement: 100% for 5 years; cap 5% of turnover; 100% FCI limit. - Power tariff reimbursement: INR 1/unit; INR 1.5/unit for special-category micro and small units - Stamp duty and land conversion: 100% reimbursement - Local procurement subsidy: 1% for exporters - Skill upgradation and EPF support - Top-up incentive: Additional 10-15% on PMKSY/AIF/ AHIDF - State corpus fund: INR 250 crore for R&D, organic and quality - Land cost rebate: 75% up to INR 25 lakh for SC/ST-led units
Andhra Pradesh MSME & Entrepreneur Development Policy 4.0 (2024-29)	Tenure/Period	FY 2024-25 to FY 2028-29 (5 years)
	Incentives and benefits	- Capital subsidy (General): 25-35% of FCI - Capital subsidy (Special category - Amendment): 45% for micro/small; 35% for medium - SC/ST transport units subsidy: 45% for micro and small; 35% for Medium - Technology upgradation (General): 20% of FCI - Technology upgradation (Special category): 40% micro/small; 30% medium - Net SGST: 100% for 5 years; cap 5% turnover; total 100% FCI - Power subsidy: INR 1/unit for general; INR 1.5/unit for special-category micro/small - Stamp duty: 100% reimbursement - Marketing assistance: Up to INR 5 lakh - CTMSE corpus: INR 500 crore - Entrepreneur and CFC support - Skill development and training - Land cost rebate: 75% up to INR 25 lakh for SC/ST-led units.
Andhra Pradesh Space Policy 4.0 (2025-30)	Tenure/Period	FY 2025-26 to FY 2029-30 (5 years)
	Incentives and benefits	- Creation of two space cities - Start-up grants: INR 2 lakh (idea) + INR 15 lakh (prototype)

Policy name	Particulars	Details
		- Special-category grants: Up to INR 20 lakh - Interest subsidy: 8% on term loans - Seed funding: Up to INR 50 lakh - Go-to-market support: Up to INR 50 lakh - Patent support: INR 2 lakh (India)/INR 10 lakh (Foreign) - SGST reimbursement: 100% for 5 years - Need-based deeptech funding: Up to INR 1 crore - MSME incentives: 25–45% FCI; power subsidy; marketing support - Large units: 15% investment subsidy; land rebates; PLI top-up - Infrastructure support: INR 100-crore SpaceTech fund
Andhra Pradesh Textile, Apparel & Garments Policy 4.0 (2024–29)	Tenure/Period	FY 2024–25 to FY 2028–29 (5 years)
	Incentives and benefits	- Investment subsidy (MSMEs): 30–55% of eFCI - Power subsidy (MSMEs): INR 2/unit for 5 years with caps - Electricity duty (MSMEs): 50% for 5 years - Investment subsidy (Large units): 20–30% of eFCI - Power subsidy (Large units): INR 2/unit for 5 years with caps - Electricity duty (Large units): 50% for 5 years - Stamp duty: 100% reimbursement - Employment focus: 2 lakh jobs; INR 10,000 crore investment target - Land cost rebate: 75% up to INR 25 lakh for SC/ST-led units
Andhra Pradesh MSME & Entrepreneur Development Policy 4.0 (2024–29)	Tenure/Period	2024 to 2029
	Incentives and benefits	- Capital subsidy at 25% of the FCI, subject to category-wise caps ranging from INR 25 lakh to INR 10 crore - Technology upgradation/expansion subsidy at 20% of the FCI (general category) and up to 40% of the FCI for special category enterprises, subject to prescribed caps - Power cost reimbursement of INR 1 – INR 1.5 per unit for 2–5 years, depending on the enterprise category and investment slab 100% SGS reimbursement for 5 years, subject to an annual cap of 5% of turnover - Training assistance of INR 5,000 – INR 10,000 per employee, or reimbursement of employer EPF contribution (up to INR 1 lakh per annum for 3 years) for eligible categories 75% of audit cost (subject to the prescribed caps) - Local procurement subsidy at 1% of the annual turnover for 3 years, subject to maximum caps ranging from INR 15 lakh to INR 7 crore, depending on investment slab - Reimbursement up to 100% of certification cost for eligible categories

Policy name	Particulars	Details
Andhra Pradesh Sustainable Electric Mobility Policy (4.0) 2024-29	Tenure/Period	Five years from 11 December 2024
	Incentives and benefits	For MSMEs: - Investment subsidy: 35% of the EFCI up to INR 7 crore, or 5% of annual turnover for 3 years, maximum of INR 10 crore 100% reimbursement of net SGST for 5 years - Power tariff reimbursement: INR 1/unit (annual cap INR 15 lakh) for 5 years 50% reimbursement of electricity duty for 5 years (battery manufacturers) 100% reimbursement of stamp duty, registration charges and land conversion fee - Quality certification reimbursement up to INR 2 lakh - Patent/IPR filing reimbursement up to INR 2 lakh - EPF reimbursement (training subsidy) up to INR 1 lakh/year for 3 years - Land cost rebate for eligible SC/ST Micro & Small Enterprises
Andhra Pradesh Aerospace and Defence Policy (4.0) 2025 to 2030	Tenure/Period	5 years from 27 June 2025
	Incentives and benefits	- For MSMEs: - Investment subsidy at 25% of the FCI (max INR 60 lakh for micro, INR 6 crore for small, INR 10 crore for medium) - Technology transfer subsidy: 50% of technology acquisition cost (maximum INR 1 crore) - Power subsidy at INR 1/unit (general) or INR 1.5/unit (special category for micro and small) for 5 years 100% net SGST reimbursement for 5 years - Logistics subsidy at 30% transportation cost (up to INR 50 lakh/year for 4 years) and 50% transportation cost for imported machinery (up to INR 2 crore) - Branding and marketing assistance 25% reimbursement (up to INR 1 crore/year for 3 years) - Quality certification subsidy 50% of certification cost (up to INR 1 crore) - Skill development assistance 50% training cost (up to INR 3 lakh) - Land rebate 75% of land cost (up to INR 25 lakh) for SC/ST-led enterprises 100% reimbursement of stamp duty, transfer duty, and land conversion charges - De-carbonisation subsidy at 10–15% of the eligible project cost (overall capped at 6% of FCI)
Andhra Pradesh Leather &	Tenure/Period	5 years from 27 May 2025 or until a new policy is announced, whichever is earlier

Policy name	Particulars	Details
Footwear Policy 4.0 2025-30	Incentives and benefits	- For MSME manufacturers - Investment subsidy: 35% of the eFCI, up to INR 12 crore (for new projects), disbursed over 4 years - Technology upgradation/modernisation subsidy: 30% of the eFCI up to INR 10 crore (for expansion/diversification), disbursed over 4 years - Power cost reimbursement: Tanneries: INR 1.5/unit (up to INR 20 lakh/year) for 5 years. Other units: INR 1/unit (up to INR 15 lakh/year) for 5 years - Branding and marketing assistance: 25% of the eligible expenditure, up to INR 1 crore/year for 3 years - Quality certification subsidy: 50% of the certification cost (ISO, BIS, AGMARK, etc.), up to INR 1 crore - Skill development assistance: 50% of the training cost, up to INR 3 lakh per enterprise - Energy & Water Audit Assistance: 75% of water audit cost (up to INR 1 lakh) and 75% of energy audit cost (up to INR 2 lakh) 25% of equipment cost recommended through audits (up to INR 50 lakh) - Land Cost Rebate: 75% of land cost (up to INR 25 lakh) for SC/ST-led enterprises in APIIC parks 100% Reimbursement of Stamp duty and transfer duty, Stamp duty on lease, mortgage, and hypothecation, Land conversion charges
Andhra Pradesh Export Promotion Policy 2022 – 2027	Tenure/Period	2022–27
	Incentives and benefits	25% investment subsidy on the cost of reefer vehicles for MSMEs having a valid IEC, maximum of INR 10 lakh per vehicle, limited to two vehicles per unit - Additional 10% subsidy over and above the government of India assistance under the ZED scheme for obtaining international quality certifications, such as CE, CCC, GMP, GFSL, etc. - Reimbursement of 50% of certification cost, subject to a maximum of INR 2 lakh per unit per annum 30% subsidy on ground rent for participation in international trade fairs - INR 10 crore corpus fund for export promotion, marketing of export products and establishing market facilitation centres
Andhra Pradesh Innovation & Startup Policy (4.0) 2024 -2029	Tenure/Period	5 years from 24 March 2025 or until a new policy is announced, whichever is earlier
	Incentives and benefits	Upfront grant of up to NR 2 lakh for proof of concept (PoC); additional grant up to INR 15 lakh in phases (maximum INR 15 lakh per startup).

Policy name	Particulars	Details
		• Special grants for women/BC/SC/ST/minority/differently abled-led start-ups up to INR 20 lakh in phases (maximum INR 20 lakh per startup) • 8% interest subsidy on term loans for 3 years • Seed funding with equity, up to INR 50 lakh under an equity-sharing model • 75% reimbursement (maximum INR 3 lakh) for registration, travel, boarding and lodging; limited to one event per year • 50% reimbursement of programme fee, up to INR 2 lakh per programme; maximum 2 programmes per start-up • 50% reimbursement of patent expenses, up to INR 2 lakh (Indian patent) and INR 10 lakh (foreign patent) • 100% SGST reimbursement for 5 years • 100% rental subsidy for workstations in notified co-working/neighbourhood workspaces/MSME parks for 30 employees for one year • Up to INR 1 crore need-based seed funding for deeptech and advanced tech start-ups
Andhra Pradesh Sports Policy 2024-29	Tenure/Period	• 5 years from 10 December 2024 or until a new policy is formulated, whichever is earlier
	Incentives and benefits	• One-time cash incentives (claimed to be among the highest in the country) for medal winners in recognised national and international events • 10% of player incentives to the respective sports association • 15% of player incentives to coaches • Grants to sports associations for conducting championships. • Financial assistance for the purchase of sports kits and equipment.
Andhra Pradesh Drone Policy 4.0 (2024-29)	Tenure/Period	• 5 years from 19 November 2024
	Incentives and benefits	• Capital subsidy at 20% of the FCI for new manufacturing and assembly units, remote pilot training organisations and R&D centres, maximum of INR 5 crore • SGST reimbursement at 100% net SGST reimbursement on the sale of final products manufactured, sold and registered in Andhra Pradesh for 3 years from the commencement of commercial production • Proof of Concept (PoC) support at reimbursement of 100% of actual expenditure or INR 5 lakh (whichever is lower) • Additional 10% of the GoI incentive for eligible drone R&D projects in Andhra Pradesh (milestone-based) • Testing and certification: 100% reimbursement up to INR 5 lakh. • Intellectual property: Reimbursement of 100% actual cost or up to INR 3 lakh (national IP) and INR 6 lakh (international IP)

Policy name	Particulars	Details
		- Power subsidy at INR 1 per unit power reimbursement for 2 years, subject to INR 1 lakh per annum - Centre of excellence support at 50% funding, up to INR 20 lakh - Joint funding up to INR 20 lakh for industry-academia collaborations - Grants up to INR 20 lakh for educational institutions working on drone technologies - INR 2,000 per certified remote pilot/technician payable to training organisations 100% exemption on stamp duty and registration charges for land pooling 100% exemption on conversion charges
Andhra Pradesh Circular Economy & Waste Recycling Policy 2025-30	Tenure/Period	5 years from 24 August 2025
	Incentives and benefits	For MSMEs: - Investment subsidy: Early bird (first 50 units): 40% of the FCI - Power incentives: Early bird units: INR 3/unit reimbursement; other units: INR 1.5/unit reimbursement 100% electricity duty exemption for 5 years - Water subsidy: Water at INR 40 per kilolitre 100% reimbursement of net SGST for 5 years annual cap: 20% of annual turnover - Skill development support: 50% reimbursement of training costs, maximum INR 7 lakh per enterprise 100% reimbursement of applicable stamp duty and land transfer fees

Rajasthan

Policy name	Particulars	Details
Rajasthan Semiconductor Policy 2026	Tenure/Period	5 years from 13 March 2026 or until a new/revised policy is notified by the government, whichever is earlier
	Incentives and benefits	100% exemption from electricity duty for 7 years - from stamp duty: 75% exemption + reimbursement of the remaining 25% (effectively 100% support) - Conversion charges: 75% exemption + reimbursement of remaining 25% - State subsidy equal to 60% of the capital subsidy sanctioned by the government of India under the India Semiconductor Mission 5% interest subvention on eligible term loans for 5 years - Flexible land payment: 25% upfront + balance 75% payable in 10 annual instalments at 8% interest for eligible RIICO land 50% reimbursement of environmental project costs (up to INR 12.5 crore) 50% reimbursement of employee training costs 50% reimbursement of expenditure on patents, copyrights, trademarks, etc., up to INR 1 crore 50% reimbursement of certification/testing costs up to INR 1 crore
Rajasthan Aerospace & Defence Policy 2026	Tenure/Period	5 years from 12 March 2026 or until a new/revised policy is notified by the government, whichever is earlier
	Incentives and benefits	- Investment subsidy: Reimbursement of 75% of State Tax (SGST) due and deposited for 7 years - Capital subsidy: Manufacturing: 20% (Large), 23% (Mega), 28% (Ultra mega) of the EFCI. Services: 14%, 16%, 20% respectively. Payable over 10 years after the commencement of commercial production, - Turnover linked incentive: Manufacturing: 1.65%, 1.85%, 2.00% of net sales turnover (Large, mega, ultra mega). Services: 1.20%, 1.30%, 1.40% of net sales turnover. Available for 10 years. - Power-related Incentives: 100% waiver/reimbursement of banking, wheeling and transmission charges for eligible captive power plants
Rajasthan AI/ML Policy 2026	Tenure/Period	5 years from 7 January 2026 or until a new/revised policy is notified by the government, whichever is earlier
	Incentives and benefits	Additional AI skilling and training reimbursement (20% of eligible training cost or 10% annual reimbursement, subject to prescribed caps)

Policy name	Particulars	Details
		- Additional 5% reimbursement of eligible AI-related IP creation expenses (cap: INR 10 lakh) - Additional 2.5% reimbursement for eligible green initiatives (cap: INR 10 lakh) - Additional 1% interest subvention for eligible AI data centre projects over the Data Centre Policy 2025 (subject to policy limits) - Asset creation incentives under RIPS 2024 For MSMEs: - Additional interest subsidy over the MSME Policy 2024 - Additional AI-related IP incentive (5% reimbursement, cap INR 25,000) - Additional green incentive (2.5%)
Rajasthan Global Capability Centre Policy 2025	Tenure/Period	From 2 December 2025
	Incentives and benefits	- Capital subsidy: 30% of project cost (excluding land and building), subject to a maximum of INR 10 crore, for a period of 10 years - Land cost incentive: Reimbursement of 50% of the cost of purchase of land or lease of floor area, subject to a maximum of INR 1 crore. - Stamp duty: 75% exemption from stamp duty and 25% reimbursement of stamp duty - Electricity duty: 100% exemption from electricity duty for 7 years - Conversion charges: 75% exemption from conversion charges and 25% reimbursement of conversion charges - Green incentive: 25% subsidy on the cost of establishing environmental/sustainability projects
Rajasthan Textile and Apparel Policy 2025	Tenure/Period	Valid until 31 March 2029
	Incentives and benefits	- Investment subsidy: Reimbursement of 75% of state tax due and deposited for 7 years, subject to annual ceilings. - Capital subsidy: 13%–28% of the EFCI depending on project category (Large/mega/ultra mega) and area category, payable over 10 years - Turnover-linked incentive (TLI): 1.2%–2% of the net sales turnover, depending on project and area category, payable over 10 years - Interest subvention: 5% on term loans for 5 years, subject to a maximum of 2.5% of the EFCI per year - Additional 5% reimbursement of state tax for 7 years, or 5% VAT reimbursement on PNG for 7 years 100% exemption from electricity duty for 7 years

Policy name	Particulars	Details
		100% electricity duty exemption on captive renewable energy plants 75% exemption from stamp duty and 25% reimbursement of stamp duty 75% exemption from land conversion charges and 25% reimbursement of conversion charges 50% reimbursement of the cost of environmental/green projects, up to INR 12.5 crore
Rajasthan Logistics Policy 2025	Tenure/Period	Valid up to 31 March 2029, or until a new/revised policy is notified, whichever is earlier
	Incentives and benefits	- Electricity duty: 100% exemption for 7 years - Mandi/market fee: 100% reimbursement for 7 years - Stamp duty: 75% exemption + 25% reimbursement - Conversion charges: 75% exemption + 25% reimbursement - Capital subsidy: 25% of the EFCI, disbursed annually over 10 years 7% interest subsidy on term loans for 7 years, subject to an annual ceiling of INR 50 lakh 50% reimbursement of employee training cost, up to INR 4,000 per worker per month for 6 months 50% reimbursement of eligible environmental sustainability projects, up to INR 12.5 crore as a one-time incentive
Rajasthan Data Centre Policy 2025	Tenure/Period	Valid up to 31 March 2029, or until a new/revised policy is notified, whichever is earlier
	Incentives and benefits	- Investment subsidy: Reimbursement of 75% of state tax due and deposited for 7 years - Capital subsidy: Large: 10%/12%/14% of the EFCI (Area categories 1/2/3), mega: 12%/14%/16%, ultra mega: 16%/18%/20% for 10 years - Turnover-linked incentive: Large: 1.0%–1.2% of net sales turnover, mega: 1.1%–1.3%, ultra mega: 1.2%–1.4% for 10 years 5% interest subsidy on term loans for 5 years for mega and ultra mega projects 100% electricity duty exemption for 7 years 100% electricity duty exemption on captive renewable energy generation plants 75% exemption from stamp duty and registration fee 75% exemption from conversion charges and reimbursement of 25% conversion charges - Reimbursement of 50% of training cost (up to INR 1 lakh per employee per annum, maximum 20 employees per enterprise) - Reimbursement of 50% of the eligible green solution project cost, up to INR 12.5 crore

Policy name	Particulars	Details
Rajasthan Trade Promotion Policy 2025	Tenure/Period	Valid until 31 March 2029
	Incentives and benefits	- State reimburses 50% of the CGTMSE guarantee fee for new micro trading enterprises on loans up to INR 5 crore for 5 years 6% interest subsidy on composite loans up to INR 1 crore; 4% interest subsidy on loans between INR 1 crore and INR 2 crore for 5 years 1% additional interest subsidy for SC/ST/women/Persons with Benchmark Disabilities (PwBD) on loans between INR 1 crore and INR 2 crore 50% reimbursement of insurance premium, subject to a maximum of INR 1 lakh per year, for 5 years 75% reimbursement of e-commerce platform fees/commissions (excluding shipping charges), up to INR 50,000 per annum for 1 year
Rajasthan Tourism Policy, 2025	Tenure/Period	Valid from 10 December 2025
	Incentives and benefits	- Investment incentives: The government land allotment for tourism units; earmarked land in tourism master plans; industrial land conversion; industrial electricity tariff; double FAR; minimum room requirement reduced (20 to 10); promotion from rural roads; exemption from motor vehicle tax for tourist luxury coaches. - RIPS 2024 benefits: Capital investment subsidy; interest subsidy; SGST reimbursement; turnover-linked subsidy; employment generation subsidy; EPF reimbursement; green project incentives; skill training incentives; stamp duty and conversion charge benefits. - Heritage hotels: Heritage certification; composite licence; subsidised licence fee; floor-wise heritage certification. - Rural tourism: Land conversion exemption; 100% stamp duty exemption; 100% SGST reimbursement for 10 years.
Rajasthan Export Promotion Policy 2024	Tenure/Period	31 March 2029
	Incentives and benefits	- Marketing assistance: 75% reimbursement (maximum INR 3 lakh per year) for participation in approved international trade fairs, exhibitions and buyer-seller meets (once every two years) - Capital investment support: Capital investment subsidy under the prevailing Rajasthan Investment Promotion Scheme (RIPS)/MSME policy for plant, machinery and technology upgradation. - Interest support: Interest subvention under the prevailing RIPS/MSME 50% reimbursement of export documentation, quality certification, testing and compliance expenses, subject to INR 5 lakh per unit per annum

Policy name	Particulars	Details
		75% reimbursement of product testing/sample shipment costs, up to INR 20,000 per shipment, subject to an annual ceiling of INR 3 lakh 75% reimbursement of technology acquisition cost from premier national/international institutions or companies, up to INR 50 lakh 25% reimbursement of freight charges for exports through Rajasthan ICDs/air cargo complexes, up to INR 25 lakh per exporting unit per annum 75% reimbursement of e-commerce platform fees (registration, referral, shipping, subscription, etc.), up to INR 2 lakh per exporter for a maximum of 2 years 50% reimbursement of ECGC premium paid by the MSME exporters, up to INR 2 lakh per unit per annum
Rajasthan AVGC-XR Policy 2024	Tenure/Period	31 March 2029
	Incentives and benefits	- Animation films: Reimbursement of up to 30% of qualified expenditure, capped at INR 50 lakh per entity (for films of 60 minutes and above) - Animated episodic series: Reimbursement of up to 30% of qualified expenditure, capped at INR 50 lakh per entity (10 episodes or more) - VFX AR/VR: Reimbursement of up to 30% of qualified expenditure, capped at INR 50 lakh per entity in a financial year. - Mobile games: Reimbursement of up to 20% of qualified expenditure, capped at INR 1 crore per entity (milestone-based). - Console games: Reimbursement of up to 20% of qualified expenditure, capped at INR 1 crore per entity (milestone-based). - Comics: Reimbursement of up to 25% of qualified expenditure, capped at INR 15 lakh per financial year.
Rajasthan Investment Promotion Scheme (RIPS) 2024	Tenure/Period	31 March 2029 or until a new policy is notified, whichever is earlier
	Incentives and benefits	100% electricity duty exemption (7 years) 75% stamp duty and conversion charge exemption (balance 25% reimbursed) 100% mandi fee reimbursement (7 years) Renewable Energy: - Up to 51% of investment in captive RE projects is allowed as EFCI Manufacturing: 50% capital subsidy for plastic alternatives (max INR 40 lakh) 50% capital subsidy for agro/food processing (max INR 1.5 crore)

Policy name	Particulars	Details
		Logistics: 25% capital subsidy for warehouses, MMLPs, ILPs, ICDs, CFS, cargo terminals 20% for cold storage Private industrial parks: 50% subsidy for industry-association parks 30% subsidy for private parks (max INR 10 crore)
Rajasthan MSME Policy 2024	Tenure/Period	Effective 2024 (valid for 5 years)
	Incentives and benefits	75% SGST reimbursement for 10 years 50% capital subsidy for plastic alternatives (max INR 40 lakh) 50% capital subsidy for agro/food processing (max INR 1.5 crore) - An additional 5% subsidy for SC/ST/women/FPO units - Interest subsidy up to 8% (max INR 25 lakh over 7 years) 75% stamp duty exemption (balance reimbursed) 100% mandi fee reimbursement for 7 years 50% reimbursement for environmental compliance projects - Training reimbursement: INR 4,000 per worker/month (6 months) 75% patent cost reimbursement (max INR 5 lakh)
Rajasthan Electric Vehicle Policy (REVP) 2022	Tenure/Period	Valid till 31 August 2027
	Incentives and benefits	- Purchase incentives: - INR 2,000 – 10,000 (two-wheelers) - INR 10,000 – 20,000 (three-wheelers) - INR 40 crore SGST reimbursement budget for EV purchases - Rajasthan State Industrial Development and Investment Corporation (RIICO) to develop a dedicated EV and components park 75% SGST reimbursement for 7 years for EV manufacturers - Employment subsidies for manufacturing units
Rajasthan Green Hydrogen Policy, 2023	Tenure/Period	Effective from 2023
	Incentives and benefits	50% waiver on transmission, wheeling charges and electricity duty (10 years) - Land payment flexibility: 25% upfront, 75% over 10 years at 8% interest 30% subsidy (max INR 5 crore) for R&D centers - Support for green hydrogen manufacturing and associated infrastructure
	Tenure/Period	Effective from 2023

Policy name	Particulars	Details
Rajasthan Renewable Energy Policy 2023	Incentives and benefits	• 100% electricity duty exemption (7 years) • 75% stamp duty exemption (25% reimbursed) • 75% SGST reimbursement for 7 years • Land payment: 25% upfront + 75% over 10 years at 8% interest • 50% rebate on T&D charges for green hydrogen • 30% subsidy (max INR 5 crore) for green hydrogen R&D centers • Supports the goal of 90 GW RE capacity by 2030
Rajasthan Startup Policy 2022	Tenure/Period	• From 13 November 2022
	Incentives and benefits	• Ideation grant (Pre-seed) up to INR 2 lakh • Viability grant (Seed stage) ranging from INR 10 lakh to INR 60 lakh • Scale-up fund (Growth stage) up to INR 1 crore (Bronze), INR 1.5 crore (Silver) and INR 2 crore (Gold and above) • Government-backed equity support of up to INR 5 crore per startup • Investment subsidy at 75% of state taxes due and deposited for 7 years • Reimbursement of 75% of patent filing cost, up to INR 5 lakh per startup • One-time reimbursement of 50% of certification cost, up to INR 25 lakh per start-up • Reimbursement of conference participation expenses (up to INR 50,000 per startup member) • 100% exemption from electricity duty, mandi fee and land taxes for 7 years • 100% stamp duty reimbursement

Policy name	Particulars	Details
Punjab Industrial and Business Development Policy, 2026	Tenure/Period	Applicable from 8 March 2026 and will remain in force until superseded or amended by the government
	Incentives and benefits	- Capital subsidy: 100% of the eligible FCI, subject to a maximum cap of INR 500 crores for MSMEs - Capital subsidy: Incentives up to 125% of the eligible FCI for units located in border districts and Kandi areas, subject to applicable caps - Capital subsidy up to 20% of the eligible FCI for new units and expansion projects, subject to a maximum cap of INR 10 crore 100% exemption or reimbursement of stamp duty paid 100% exemption from electricity duty for eligible units undertaking new investments or expansion - Net SGST reimbursement up to 75% of the net SGST paid on the sale of eligible goods - Employment Generation Subsidy (EGS) of INR 3,000 per employee per month for male employees and INR 4,000 for female employees for five years from the date of commercial production
24 Sectoral policies under Industrial and Business Development Policy, 2026	Tenure/Period	Applicable for a period of 5 years from 8 March 2026
	Incentives and benefits	In addition to the incentives available under the Industrial and Business Development Policy, 2026, eligible units shall be eligible to incentives under the following sectoral policies: Punjab Food Processing Policy 2026: 125% of the FCI or INR 500 crore, whichever is lower Punjab ESDM and Semiconductor Policy 2026: 125% of the FCI or INR 500 crore, whichever is lower Punjab Electric Vehicle Manufacturing Policy 2026: 125% of the FCI or INR 500 crore, whichever is lower Punjab Logistics & Warehousing Policy 2026: 100% of the FCI or INR 500 crore, whichever is lower Punjab Tourism & Hospitality Policy 2026: Hotels/Multiplex/MICE/wellness resort/amusement park etc.: 25% of FCI or INR 25 crore, whichever is lower; home stay/bed and breakfast: 10% of the FCI or INR 5 crore, whichever is lower Punjab Film Promotion Policy 2026: Film production/web series/documentaries: 25% of the cost of production (COP) or INR 3.5 crore, whichever is lower; Film City/film studio/VFX studio/training institute: 20% of the FCI or INR 10 crore, whichever is lower Punjab Retail Investment & Modernization Policy 2026: No overall cap prescribed (NA) Punjab Hospital & Medical College Investment Policy 2026: 50% of the FCI or INR 50 crore, whichever is lower

Policy name	Particulars	Details
		- Punjab Higher Education Investment Policy 2026: 100% of the fixed capital investment, subject to an overall cap of INR 50 crore - Punjab Renewable Energy Policy 2026: No overall cap prescribed (NA) - Punjab Start-up Policy 2026: No overall cap prescribed (NA) - Punjab IT/ITeS, Data Centre & GCC Policy 2026: IT/ITeS: 125% of the FCI or INR 500 crore, whichever is lower; data centres: 80% of FCI or INR 500 crore, whichever is lower; GCCs: 125% of the FCI or INR 500 crore, whichever is lower - Punjab Spinning & Weaving Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Textiles & Apparel Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Dyeing & Finishing Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Pharmaceuticals Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Auto & Auto Components Policy 2026: 100%/125% of FCI, max INR 500 crore, whichever is lower - Punjab Bicycle Manufacturing Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Sports Goods Manufacturing Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Machine & Hand Tools Manufacturing Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Steel & Rolling Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Plastics & Chemicals Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Heavy Machinery Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower - Punjab Furniture & Plywood Policy 2026: 100%/125% of the FCI, max INR 500 crore, whichever is lower
Integrated Logistics & Logistics Park Policy, 2023	Tenure/Period	Valid for 5 years from 2023
	Incentives and benefits	- Development of logistics parks at strategic transport-linked locations - Reduction in transportation and supply chain costs - Enhancement of ease of doing business - Promotion of sustainable, low-carbon logistics practices - Skilling and capacity-building initiatives for the logistics workforce - Support for multimodal logistics connectivity - Strengthening Punjab's logistics efficiency and competitiveness

Haryana

Policy name	Particulars	Details
Programme to Accelerate Development for MSME Advancement 2023	Tenure/Period	Valid for 5 years from 2023
	Incentives and benefits	- Infrastructure funding support 50% – 85% (up to INR 50 crore) - Venture capital assistance up to INR 3 crore per unit - Capital subsidy 30% (up to INR 30 lakh) - Interest subsidy up to 6% (max INR 20 lakh/year) - Branding and marketing reimbursement 50% (up to INR 10 lakh/year) - Focus on backward districts and cluster-based development
PADMA Capital Investment Subsidy Scheme 2023	Tenure/Period	17 August 2023 – 16 August 2028
	Incentives and benefits	- Cluster units: 30% (INR 30 lakh) for women/SC/SHG; 25% (INR 25 lakh) for others - Outside cluster: 15% (INR 15 lakh) for women/SC/SHG; 12.5% (INR 12.5 lakh) for others - Eligibility limits per cluster: 20 (1–5), 10 (6–15), 5 (16+); 100 units statewide outside clusters - Mandatory 5-year operation post-production - Use of the PADMA logo and the approved product list is mandatory
PADMA Cluster Infrastructure Development Scheme 2023	Tenure/Period	17 August 2023 – 16 August 2028
	Incentives and benefits	- Infra support 50%–85% (up to INR 45 crore), depending on the block category - Development of industrial plots, ETPs, BDCs, plug-and-play facilities - Minimum requirement: 20 MSMEs with INR 25 crore FCI - Facilities restricted exclusively to the PADMA clusters
PADMA Entrepreneurship Acceleration Scheme 2023	Tenure/Period	17 August 2023 – 16 August 2028
	Incentives and benefits	- Financial support: INR 20 lakh per start-up (within cluster) - INR 10 lakh per start-up (outside cluster) - Caps: 10 start-ups per cluster; 50 statewide outside clusters - Support for PoC, prototyping, and market entry - Mandatory registration under Startup Haryana - Operations required to continue for the full policy duration
	Tenure/Period	For 5 years from 17 August 2023

Policy name	Particulars	Details
PADMA Interest Subsidy Scheme 2023	Incentives and benefits	- Interest reimbursement at 6% or actual, whichever is lower - Cap: INR 20 lakh/year (cluster units), INR 10 lakh/year (outside cluster) - Applicable for new, expansion, diversification and modernisation projects - Benefits continue for 5 years post loan sanction - Units must be operational and non-defaulting
PADMA Designing, Branding, Marketing and Exports Promotion Scheme 2023	Tenure/Period	For 5 years from 17 August 2023
	Incentives and benefits	50% reimbursement: up to INR 10 lakh/year (cluster units), INR 5 lakh/year (outside cluster) - Eligible for design, marketing, digital promotion, surveys, packaging - Eligibility for URC + HUM + approved PADMA products - Exclusion of no dual benefits under other Haryana schemes
Make in Haryana Industrial Policy, 2026	Tenure/Period	26 May 2026 up to 5 years or until superseded or amended by the government of Haryana
	Incentives and benefits	- Reimbursement of the net SGST based on the proportion of B2C sales based on certain area-based criteria - Capital subsidy ranging from 2.5% to 20% of the Eligible Capital Expenditure (ECE) - Reimbursement of stamp duty ranges from 30% to 100%, depending on the location category of the project - Reimbursement of up to 100% of electricity duty for a period ranging from 3 to 10 years - Employment generation subsidy up to 100-120% of the average gross monthly salary, subject to prescribed annual caps - Reimbursement of 50% of capital expenditure (excluding land cost) incurred for the establishment of recognised R&D centres - Financial incentives of up to INR 50 lakh per successful domestic patent and up to INR 1 crore per successful international patent
Haryana Global Capability Centres (GCC) Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX support for owned space: Lower of INR 3.75 crore per 100 eligible employees or INR 100 crore/INR 125 crore/INR 150 crore based on area. - CAPEX support for leased space: Lower of INR 2.50 crore per 100 eligible employees or 50 crore/INR 75 crore/INR 100 crore based on area.

Policy name	Particulars	Details
		- OPEX support incentive with annual ceiling of INR 0.75 crore per 100 eligible employees or INR 15 crore per employee, whichever is lower - Employment generation and capacity building subsidy up to 120% of the average gross monthly salary for specified employee categories 10 years from the commencement of commercial operations - Employment booster @ 100% reimbursement of the employer's statutory EPF contribution for employees - R&D centre support @ 50% of eligible capital cost
Haryana AVGC XR Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX Support: Reimbursement of 30% of ECE maximum upto INR 10 crore per unit - OPEX Support: Reimbursement of 50% of eligible operational expenditure upto INR 2 crore per annum for 5 years from commencement of operations - Employment Generation Subsidy for 10 years @ 100% of average gross monthly salary, capped at INR 1 lakh per employee per year - Production & Content Development Incentives @ 20% production cost Maximum INR 1 crore per animated film - Reimbursement of 20% production cost maximum INR 30 lakh per series Up to 2 sanctions per year for Animation Series - Reimbursement of 20% production cost maximum INR 50 lakh per project Minimum contract value: INR 15 lakh for XR / VFX Projects - Reimbursement of 20% game production cost maximum INR 10 lakh per game, Game must achieve at least 2 lakh verified downloads/installs
Haryana Data Center Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- Reimbursement of 20% of eligible CAPEX, subject to a maximum of INR 25 crore for Hyper Data Centre - Reimbursement of 10% of eligible CAPEX, subject to a maximum of INR 15 crore for Core Data Centre - Reimbursement of 50% of eligible OPEX, capped at INR 8 crore per annum for Hyper Data Centre - Reimbursement of 30% of eligible OPEX, capped at INR 4 crore per annum for Core Data Centre - Employment Generation Subsidy (for 10 years) @ 20% of average gross monthly salary, capped at INR 1 lakh per employee per year

Policy name	Particulars	Details
		- Reimbursement of 20% of eligible CAPEX, subject to a ceiling of INR 15 crore for Data Centre Parks - Interest Subsidy @ 5% of term loan interest for 5 years maximum subsidy INR 5 crore per annum
Haryana Electronics System Design & Manufacturing (ESDM) Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX Support Incentive @ 20-30% depending upon area subject to a maximum of INR 200 crore per unit - OPEX Support Incentive @ 50-80% for 5 years from commencement of operations, subject to INR 20 crore per annum per unit - Export Booster Incentive available to units having exports ≥10% of sales and average annual turnover of at least INR 100 crore during first 3 years - Export Turnover Linked Incentive @ 3% of annual export value available for 5 years with overall cap of 4.5% of eligible CAPEX - Reimbursement of carbon credits generated within Haryana @ INR 1 per carbon credit maximum INR 1 crore per unit - One-time grant of 50% of eligible relocation cost for Units shifting to Haryana up to INR 5 crore for units relocating from another Indian state and up to INR 10 crore for units relocating from outside India
Haryana IT-ITeS, AI and emerging technologies Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX Support Incentive @ 20-30% of ECE with ceiling of lower of INR 1.5 crore per 100 eligible employees or actual reimbursement for owned office space and lower of INR 1 crore per 100 eligible employees or actual reimbursement for leased office space - OPEX Support Incentive @ 50-70% of eligible OPEX for 5 years with ceiling of lower of Actual reimbursement, or INR 50 lakh per 100 eligible employees, or INR 10 crore per annum - Employment Generation & Capacity Building Subsidy available for 10 years from commencement of commercial operations maximum INR 1 lakh per employee per year
Haryana Pharmaceutical and Medical devices manufacturing Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	CAPEX Support Incentive @ 20-30% depending upon area maximum ceiling INR 200 crore per unit.

Policy name	Particulars	Details
		- OPEX Support Incentive @ 50-80% depending upon area for 7 years from commencement of production maximum ceiling INR 20 crore per annum per unit - Export Booster Incentive available to units having exports ≥10% of sales and average annual turnover of at least INR 100 crore during first 3 years - Export Turnover Linked Incentive @ 3% of annual export value available for 5 years with overall cap of 4.5% of eligible CAPEX - Patent Commercialisation Incentive @ INR 50 lakh per patent (overall cap INR 5 crore/unit) for domestic patent and INR 1 crore per patent (overall cap INR 10 crore/unit) for international patent
Haryana Toys and Sports Equipment Manufacturing Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX Support Incentive @ 30% of ECE maximum reimbursement INR 50 crore per unit - OPEX Support Incentive @ 70% of eligible operational expenditure for 5 years from commencement of commercial production maximum support of INR 3 crore per annum - Export Booster Incentive available to units having exports ≥10% of sales and average annual turnover of at least INR 100 crore during first 3 years - Export Turnover Linked Incentive @ 3% of annual export value available for 5 years with overall cap of 4.5% of eligible CAPEX - Patent Commercialisation Incentive @ INR 50 lakh per patent (overall cap INR 5 crore/unit) for domestic patent and INR 1 crore per patent (overall cap INR 10 crore/unit) for international patent
Haryana Electronic Waste Recycling Policy, 2026	Tenure/Period	27 May 2026 upto 5 years or until superseded or amended by the Government of Haryana
	Incentives and benefits	- CAPEX Support Incentive @ 30% of ECE maximum support of INR 25 crore per unit - OPEX Support Incentive @ 70% of eligible operating expenditure for 5 years from commencement of commercial production maximum support of INR 2 crore per annum - Patent Commercialisation Incentive @ INR 50 lakh per patent (overall cap INR 5 crore/unit) for domestic patent and INR 1 crore per patent (overall cap INR 10 crore/unit) for international patent

Policy name	Particulars	Details
		Carbon Credit Incentive @ INR 1 per carbon credit unit maximum support for MSME/Large Units INR 1 crore and Mega/Ultra Mega Units INR 2 crore



Odisha

Policy Name	Particulars	Details
Odisha Industrial Policy Resolution (IPR), 2022	Tenure/Period	30 November 2022 – 29 November 2027
	Incentives and benefits	- Capital Investment Subsidy (CIS): Priority Sector: 20% of actual investment in Plant & Machinery (excluding land & building), Thrust Sector: 30% disbursed over 5 years - Reimbursement of 100% of Net SGST paid by eligible new industrial units, - Reimbursement of the employer's statutory contribution towards EPF and ESI for eligible employees for 5 years for eligible industrial units. - Power Tariff Reimbursement @ INR 2 per unit of electricity consumed 100% exemption from payment of electricity duty for eligible Priority and Thrust Sector industries - Reimbursement of 50% of land cost for eligible industrial units in specified cases - Reimbursement/exemption of stamp duty paid on land transactions for eligible industrial units
Odisha Tourism Policy, 2022	Tenure/Period	1 December 2022 – 30 November 2027
	Incentives and benefits	30% capital investment subsidy (max INR 20 crore) 100% stamp duty exemption - Reimbursement of land conversion charges - Electricity duty waiver for 5 years - Additional incentives for women/SC/ST/differently-abled promoters - PPP support and single-window clearance
Odisha Renewable Energy Policy, 2022	Tenure/Period	Effective 2022 (benefit periods vary up to 15 years)
	Incentives and benefits	50 paisa/unit electricity duty exemption for captive/open-access RE 50% reduction in cross-subsidy surcharge for 15 years 20 paisa/unit exemption on STU charges (15 years; +5 years if commissioned before March 2026) 25% exemption on wheeling charges (15 years) 100% exemption on stamp duty, land conversion charges and registration fees
Odisha MSME Development Policy, 2022	Tenure/Period	Effective from 30 November 2022
	Incentives and benefits	100% stamp duty exemption for units investing up to INR 10 crore

Policy Name	Particulars	Details
		- Capital subsidy up to INR 2.5 crore for SC/ST/women units 50% interest reimbursement for 5 years (max INR 1 crore) - SGST reimbursement, tech purchase subsidy and employment cost subsidy - District-level MSME parks and cluster development
Odisha Logistics Policy 2022	Tenure/Period	Effective 2022
	Incentives and benefits	30% capital subsidy on FCI (up to INR 15 crore) for logistics parks, MMLPs, FTWZs, dry ports 100% exemption from stamp duty and registration fees - SGST reimbursement on logistics services - Power tariff subsidy INR 1/unit for 5 years; electricity duty exemption - Training subsidy up to INR 10,000 per employee - Innovation fund of INR 1 crore and support for logistics tech/automation 5% interest subsidy (max INR 50 lakh annually for 5 years)
Odisha IT Policy 2022	Tenure/Period	Valid until 31 March 2027
	Incentives and benefits	30% capital investment subsidy (up to INR 3 crore) 100% SGST reimbursement and stamp duty exemption (first transaction) 5% interest subsidy on term loans - Recruitment assistance INR 10,000 per Odisha domicile hire - Quality/patent certification subsidies - Special incentives for women/SC/ST/differently-abled founders
Odisha Export Policy 2022	Tenure/Period	30 November 2022 – 29 November 2027
	Incentives and benefits	50% reimbursement for international quality certifications (up to INR 10 lakh) - INR 1 lakh reimbursement for organic certification - Up to INR 5 lakh for participation in global trade fairs - Export development assistance: subsidy up to INR 10 lakh per MSME unit - Focus on ports, ICDs, cold-chain, logistics and processing hubs
Odisha Electronics Policy 2021	Tenure/Period	Effective from 2021 (policy period as notified)
	Incentives and benefits	60–80% rental subsidy for incubation space (up to 2 years) 5% interest subsidy (max INR 10 crore per year for 5 years) - Capital investment support up to INR 250 crore 100% SGST reimbursement for 5–7 years 50% marketing assistance for exhibitions (INR 3–6 lakh)

Policy Name	Particulars	Details
		- Electricity duty exemption for 5 years 1% PLI on annual turnover for the first 10 units
Odisha Aerospace and Defence Manufacturing Policy 2018	Tenure/Period	Valid for 10 years (or until superseded)
	Incentives and benefits	10% capital subsidy on the P&M investment: - A1/B1 units: max INR 10 crore - A2/B2 units: max INR 20 crore - A3/B3 units: max INR 50 crore - First 3 OEMs receive INR 100 crore capital subsidy (min INR 1,000 crore investment + 1,000 jobs) - Five-year power tariff reimbursement and assured 24x7 power supply - Training cost reimbursement for newly trained recruits for three years
Odisha Pharmaceutical and Medical Devices Policy - 2025	Tenure/Period	Valid from 12 December 2025
	Incentives and benefits	Land incentive: 50% subsidy on the concessional cost of land allotted by IDCO (excluding BDA/CDA areas) for units employing 200 or more Odisha-domiciled skilled/high-skilled persons. Capital investment subsidy: 30% disbursed annually at 6% per year for up to 5 years from the commencement of commercial production Power infrastructure subsidy: 25%, subject to a ceiling of INR 1 crore per unit 100% reimbursement of the net SGST paid, subject to an overall ceiling of 200% of plant and machinery cost - Patent support up to INR 25 lakh per domestic patent filed and granted, and up to INR 50 lakh per international patent filed and granted - Capital grant of 50% of the cost of common infrastructure (excluding land), subject to a maximum of INR 100 crore per park, for the first five Pharma/MedTech Parks
Odisha Food Processing Policy 2022	Tenure/Period	Valid from 30 November 2022
	Incentives and benefits	Capital investment subsidy (CIS): General food processing enterprises: 30% of investment in plant and machinery, up to INR 3.5 crore - Credit-linked back-ended subsidy of 35% of the cost of new reefer vehicles/mobile pre-cooling vans, subject to INR 25 lakh - Mega food park/sea food park/state food park: Financial assistance of 20% of project cost (excluding land), subject to INR 15 crore.

Policy Name	Particulars	Details
		- One-time capital grant of 50% of the cost, up to INR 1 crore for recognised universities/institutions offering food processing courses - Assistance up to INR 3 lakh per programme (25–30 trainees) for conducting 30-day food processing certificate programmes - Assistance up to INR 2 lakh per event for organising/sponsoring events
Odisha Biotechnology Policy 2024	Tenure/Period	5 years from 25 January 2024
	Incentives and benefits	- Biotechnology units creating 200 or more direct employment opportunities for Odisha domiciles are eligible for land at 50% of the concessional industrial rate - Power subsidy under the thrust sector provisions of the IPR-2022 - Reimbursement of state GST as available under the thrust sector provisions of IPR-2022 - Employment generation incentive: INR 12,500/month per eligible male employee and additional INR 2,500/month per eligible female employee (Odisha domiciles), available for 5 years 100% reimbursement of the employer's contribution towards the ESI and EPF for eligible skilled and semi-skilled Odisha domiciles for 7 years 25% subsidy on investment in green buildings, wastewater treatment, effluent treatment plants, deep-sea discharge facilities, etc., up to INR 10 crore 50% capital subsidy on eligible equipment for achieving at least 50% wastewater recovery through ZLD, up to INR 10 crore per unit 30% subsidy on investment in plant and machinery (excluding land and building), disbursed over 5 years (6% annually)
Odisha Global Capability Centre (GCC) Policy, 2025	Tenure	Valid for 5 years from 30 December 2030
	Incentives and benefits	- Capital Investment Subsidy: Up to 30% of FCI (additional incentive for units established outside the Bhubaneswar Development Authority/Cuttack Development Authority regions, subject to policy conditions) - Concessional land rates for eligible GCC units. - Relocation Assistance: Mega international GCCs may receive support up to INR20 crore, subject to eligibility. - Interest Subsidy: 5% per annum on eligible term loans, capped at INR10 crore per year for 5 years. - Power Tariff Reimbursement of INR2 per unit for electricity consumed for 5 years.

Policy Name	Particulars	Details
		• 100% exemption/reimbursement of Electricity Duty for eligible units. • Stamp duty exemption/reimbursement on eligible transactions as per policy. • 100% reimbursement of net SGST paid (after ITC adjustment), subject to a ceiling of 200% of plant & machinery cost (excluding land). • 100% reimbursement of employer's EPF and ESI contributions for eligible employees for 5 years. • 50% reimbursement of industry-recognised certification/training costs, up to INR50,000 per employee, with an overall cap of INR20 lakh per unit for 5 years • Internship reimbursement of up to INR10,000 per month per intern for a maximum of 6 months, subject to prescribed limits. • Up to 100% reimbursement of eligible patent filing expenses • Reimbursement for participation in approved national/international exhibitions and trade delegations (up to three times during the first five years).



Madhya Pradesh

Policy name	Particulars	Details
Madhya Pradesh Industrial Promotion Policy 2025	Tenure/Period	Effective from 28 February 2025 to 27 February 2030, unless superseded or replaced earlier by a new policy
	Incentives and benefits	- Basic Investment Promotion Assistance (BIPA) ranging from 10% to 40% of the EFCI, subject to a maximum of INR 200 crore - Green industrialisation assistance: 50% capital subsidy (up to INR 5 crore) for waste management systems. Up to INR 10 crore for Effluent Treatment Plant (ETP) with zero liquid discharge - Infrastructure development assistance: 50% assistance (up to INR 5 crore) for external infrastructure, such as power, water, gas pipeline, road, drainage and sewerage up to the factory gate 100% reimbursement for patents, trademarks, copyrights and GI registration expenses up to INR 10 lakh per unit - Organic certification assistance: 100% reimbursement up to INR 5 lakh per unit - EPF/ESI reimbursement up to INR 6,000 per month for 5 years
Madhya Pradesh Investment Promotion Scheme 2025	Tenure/Period	Effective from 9 May 2025
	Incentives and benefits	Eligible units: Large-scale manufacturing units commencing commercial production on or after 24 February 2025, and mega units Investment promotion assistance (BIPA): 10%–40% of the EFCI], subject to a maximum of INR 200 crore, disbursed in 7 annual instalments Technological upgradation: 10% of eligible investment, maximum INR 20 crore Green industrialisation assistance: Capital subsidy up to INR 10 crore for waste management/ZLD systems Infrastructure development assistance: 50% subsidy up to INR 5 crore IPR assistance: 100% reimbursement up to INR 10 lakh Organic certification: 100% reimbursement up to INR 5 lakh International technology transfer: 50% reimbursement up to INR 1 crore Export freight subsidy: 50% reimbursement up to INR 40 lakh per year, maximum INR 2 crore over 5 years - Standalone R&D/testing labs 25% of the FCI up to INR 25 crore

Policy name	Particulars	Details
		• Mandi fee reimbursement: 100% reimbursement (eligible food processing units) • Power tariff reimbursement: INR 1 per unit for eligible sectors • Quality certification: Reimbursement ranging from INR 1 lakh to INR 1 crore, depending on sector • Interest subsidy: 5% interest subsidy for eligible textile, garment, footwear, toys and accessories sectors • Training and skill development: INR 13,000 per employee • Employment generation assistance: Up to INR 5,000 per employee per month • Stamp duty and registration fee reimbursement: 100% reimbursement for eligible sectors • Incentive for testing Facilities: 50% capital subsidy up to INR 1 crore
Madhya Pradesh Export Promotion Policy, 2025	Tenure/Period	• Valid from 28 February 2025
	Incentives and benefits	• Over and above those available under the Madhya Pradesh Industrial Promotion Policy 2025 • Assistance for First Time Exporters (AFTE): Reimbursement of registration-cum-membership fees (RCMC) up to INR 10 lakh and reimbursement of export insurance premiums up to INR 25 lakh • Export freight assistance: Reimbursement of 50% of transportation cost • Export infrastructure assistance: Subsidy of 25% of the project cost • Export turnover assistance: Incentive of 10% of the annual incremental FOB export value • Export marketing assistance: Reimbursement of 75% of eligible expenses • Export green documentation assistance: Assistance up to 50% of eligible expenses • Interest subsidy up to 5% on pre-shipment and post-shipment rupee export credit • Additional incentive of 5% of annual incremental FOB export value
Madhya Pradesh GCC Policy 2025	Tenure/Period	• 5 years from 28 February 2025
	Incentives and benefits	• CAPEX subsidy: 40% of the ECI, subject to INR 15 crore (Level I GCC) and INR 30 crore (Advanced GCC) • Payroll subsidy: For 3 years: Year 1 – 50%, Year 2 – 30%, Year 3 – 20% (subject to prescribed employee salary and employment criteria) • Patent assistance: Reimbursement up to INR 5 lakh (domestic) and INR 10 lakh (international), once per year

Policy name	Particulars	Details
		• Hosting/Event assistance: One-third of the cost, up to INR 25 lakh per event (maximum one event per annum) • Upskilling/Reskilling reimbursement: INR 50,000 per employee or 50% of training cost, whichever is less; maximum 25 employees/year and INR 1 crore per GCC for 3 years • Internship support: Up to INR 10,000 per intern under the Mukhyamantri Seekho Kamao Yojana (subject to eligibility) • R&D support: Dedicated support of INR 5 crore per year for research and development activities
Madhya Pradesh Logistics Policy, 2025	Tenure/Period	• 5 years from 9 May 2025 or until the launch of a new logistics policy, whichever is earlier
	Incentives and benefits	• Investment assistance: 30% of the fixed capital investment (excluding land) subject to a maximum of INR 50 crore (25–75 acres) or INR 75 crore (above 75 acres). • 100% reimbursement of stamp duty on the purchase/lease of land, up to INR 5 crore • 50% reimbursement of IGBC gold/platinum certification fee up to INR 20 lakh • 50% reimbursement of expenditure on connecting infrastructure (road, rail, drainage, etc.) up to INR 5 crore
Madhya Pradesh IT/ITeS/ESDM Policy, 2023-2028	Tenure/Period	• 2023–2028
	Incentives and benefits	• IT/ITeS capital model: 25% assistance on the GFCI (up to INR 30 crore) • IT/ITeS interest subsidy: 6% (up to INR 5 crore for 5 years) • Rental assistance model: Up to INR 10 crore for co-working; INR 5 crore for rentals (3 years) • ESDM units: 40% GFCI support (up to INR 150 crore), marketing and certification subsidies • Data centres: 25% capex assistance (up to INR 125 crore), power tariff rebates, duty exemption • Developers: 25% GFCI support (up to INR 25 crore for initial parks) • Land rebate: 75%–25% area-based concessions • Employment support: INR 4,000 – INR 5,000 per employee/month (3 years)
Madhya Pradesh MSME Development Policy, 2025	Tenure/Period	• Effective from 24 February 2025 and remains in force until amended or replaced by a new policy
	Incentives and benefits	• Investment promotion assistance: 40% of eligible investment in plant and machinery, building and eligible items; disbursed in 4 annual installments. Additional 2% p.a. for 4 years for women/SC/ST units and 2–3% p.a • Quality certification: 100% reimbursement up to INR 20 lakh

Policy name	Particulars	Details
		• Export quality certifications (WHO-GMP, US-FDA, etc.): 50% reimbursement up to INR 50 lakh • ZED certification: 10% / 20% / 25% reimbursement (Micro/small/medium, respectively) • Patent/IPR registration • 100% reimbursement up to INR 10 lakh per patent • Green Industrialisation: 50% of expenditure up to INR 250 lakh (investment up to INR 10 crore) or INR 300 lakh (investment above INR 10 crore) • Infrastructure development: 50% assistance; maximum INR 25 lakh (investment ≤ INR 10 crore) or INR 300 lakh (> INR 10 crore) • 50% reimbursement of freight, maximum INR 40 lakh/year for 5 years • Technology transfer: 50% up to INR 50 lakh (India) or INR 100 lakh (foreign institutions) • Testing laboratory: 50% up to INR 20 lakh • SME exchange listing: 50% of listing expenses up to INR 40 lakh
Madhya Pradesh Renewable Energy Policy, 2025	Tenure/Period	• 5 years from 4 April 2025 or until a new policy is notified, whichever is earlier
	Incentives and benefits	• 100% exemption from electricity duty for 10 years • 100% exemption from energy development cess for 10 years • 50% reimbursement of the stamp duty on purchase of private land • 50% exemption from wheeling charges for 5 years
Madhya Pradesh Health Sector Investment Promotion Policy, 2025	Tenure/Period	• 5 years from 24 February 2025 or till the launch of a new policy, whichever is earlier
	Incentives and benefits	• Capital subsidy: - Multi-speciality hospital: Lower of INR 15 crore or 30% of the total project cost (TPC) (for up to 100 operational beds) in Category B districts, Lower of INR 20 crore or 40% of the TPC (for up to 100 operational beds) in Category C districts - Super-speciality hospital: Lower of INR 12 crore or 30% of TPC (for up to 50 operational beds) for B Category, lower of INR 16 crore or 40% of TPC (for up to 50 operational beds) for C Category • Land allotment for mega projects, • CCIP special packages, • Single-window clearance, • Online approvals, • Time-bound clearances

Policy name	Particulars	Details
Madhya Pradesh Electric Vehicle Policy, 2025	Tenure/Period	5 years from 22 February 2025 or until it is replaced by a revised policy, whichever is earlier
	Incentives and benefits	Capital subsidy: - Small public charging stations - 30% of the value of charging equipment/machinery, maximum INR 1.50 lakh - Medium public charging stations - 30% of the value of charging equipment/machinery INR 3.00 lakh - Large public charging stations - 30% of the value of charging equipment/machinery INR 10.00 lakh - Battery swapping stations: 30% of the eligible fixed capital investment of INR 5.00 lakh
Madhya Pradesh Tourism Policy, 2025	Tenure/Period	Valid from 18 February 2025
	Incentives and benefits	Capital investment subsidy: Depending upon the type of project, 15%-40% maximum INR 50 lakh to 10 crore - Additional 20% capital subsidy with a ceiling ranging from INR 1 crore to INR 3 crore, depending on forest category (A/B/C) and minimum rooms - Additional 5% capital subsidy for projects established in notified distant/interior areas - Investment promotion assistance equal to 30% of capital investment, with ceilings of INR 15 crore (large), INR 30 crore (mega) and INR 90 crore (Ultra mega), disbursed over four years 100% investment subsidy on specified infrastructure created by Eco Tourism Society-certified units; existing units installing pollution-control mechanisms receive 25% subsidy (up to INR 50 lakh)
Madhya Pradesh AVGC-XR Policy, 2025	Tenure/Period	Valid from 28 February 2025
	Incentives and benefits	Capital investment subsidy: 25% of capital investment, capped at INR 30 crore Employment generation assistance: INR 3,000 per employee per month for the first year of employment, capped at INR 10 lakh per company Lease rental reimbursement: 25% of lease rentals or INR 10 lakh per annum, whichever is lower, for 3 years Internet bandwidth Reimbursement: Up to INR 50,000 per annum for 3 years IP creation and protection: 50% reimbursement up to INR 5 lakh (domestic patent) and INR 20 lakh (international patent); maximum 5 reimbursements Trade shows and Events: Up to 30% reimbursement of eligible costs

Policy name	Particulars	Details
		• Quality certification: Up to 30% reimbursement of certification costs]
Madhya Pradesh Semi Conductor Policy 2025	Tenure/Period	• Valid from 4 February 2025
	Incentives and benefits	• Incentives to Fabless Product/IP Companies: - DLI scheme-approved companies: 10% of development cost as seed money, in addition to 15% of development cost reimbursement after achieving 50% project cost milestone, maximum INR 25 crore per project - Companies not approved under DLI: 25% of development cost reimbursement after achieving 50% project cost milestone, capped at INR 25 crore per project. • 10% of salary reimbursement for eligible relocated employees. • Reimbursement of 50% of the employer's EPF contribution for up to 20 employees. • Eligible for land and rental assistance under the MP IT, ITeS & ESDM Policy 2023 • Semiconductor and component manufacturing units approved by the government of India: Direct fiscal incentive of 25% of the eligible capital expenditure or 50% of the Gol incentive, whichever is lower • Interest subsidy: 6% per annum (up to actual interest), maximum INR 5 crore over five years, available for five years after the commencement of commercial operations. • Power tariff subsidy: INR 2 per unit for 5 years
Madhya Pradesh Drone Promotion and Usage Policy 2025	Tenure/Period	• 5 years from 13 February 2025
	Incentives and benefits	• Capital subsidy: 40% of eligible capital investment, up to INR 20 crore for new investments by Drone System Design & Manufacturing (DSDM) and drone-enabled services (DeS) enterprises. • 100% reimbursement on lease deed stamp duty and registration charges • 25% of lease rentals or up to INR 5 lakh per annum, whichever is lower, for 3 years. • Up to INR 2 crore for approved R&D projects in identified drone technology areas. • Reimbursement of 50% of participation cost, subject to a maximum of INR 2 lakh per international/national exhibition/event, available for 3 years from commencement • Up to INR 5 lakh per domestic patent and INR 10 lakh per international patent (or actual cost, whichever is lower). • Support up to INR 20 lakh per year for testing, calibration and certification facilities

Policy name	Particulars	Details
Madhya Pradesh Startup Policy and Implementation Scheme, 2025	Tenure/Period	5 years from 22 July 2025 or until it is replaced by another policy, whichever is earlier
	Incentives and benefits	- Start-up seed fund assistance (up to INR 30 lakh) - Startup Investment (Capital) Fund (INR 100 crore fund through AIFs) - Credit guarantee and interest subsidy up to 5% - Reimbursement of 100% expenses for product/prototype development assistance up to INR 15 lakh - Up to INR 5 lakh for Indian patents; 100% reimbursement for international patent filing up to INR 20 lakh 50% reimbursement of rent, maximum INR 10,000 per month for 3 years 100% reimbursement of Online Advertising expenses up to INR 3 lakh 100% exemption from electricity duty for 3 years
Madhya Pradesh Space Tech Policy, 2026	Tenure/Period	Valid for 5 years from 15 January 2026 or until it is superseded/replaced by a new policy,
	Incentives and benefits	- Capital subsidy of up to 40% of the eligible investment for eligible SpaceTech enterprises, - Concessional allotment of land in designated SpaceTech parks/industrial areas, along with assistance for infrastructure development "Idea-to-prototype" grants of up to INR 75 lakh, technology acquisition support up to INR 1 crore, incubation support and mentoring for SpaceTech start-ups - Reimbursement of up to 75% of expenses incurred for national/international certifications
Madhya Pradesh Civil Aviation Policy, 2025	Tenure/Period	5 years from 22 November 2025 or until a new/revised policy is declared, whichever is earlier.
	Incentives and benefits	- Viability Gap Funding (VGF) for domestic routes up to INR 7.5 lakh per flight (routes up to 750 km) and up to INR 10 lakh per flight (routes above 750 km) - VGF for international routes for one year up to INR 10 lakh per flight (up to 1,000 km) and up to INR 15 lakh per flight (above 1,000 km) 4% VAT for all non-RCS flights; 1% VAT for airlines operating night parking in the State MRO facilities: Capital assistance up to 40% of eligible capital expenditure (subject to the Industrial Promotion Policy 2025), 99-year lease with 25% concession in lease rent, lease-rent moratorium up to 5 years, customised package for mega investments (INR 500 crore+), hostel facilitation.

Policy name	Particulars	Details
		- Capital subsidy up to 40% for flying training organisations (FTOs) with simulators, 25% lease-rent concession, lease-rent moratorium up to 2 years, support for simulator procurement - Assistance up to 60% of the course fee or INR 1 lakh per student (whichever is lower) for Madhya Pradesh domicile students for Aviation Education Institutes



Policy Name	Particulars	Details
Kerala Industrial Policy, 2023	Tenure/Period	Operative until 31 March 2028
	Incentives and benefits	- Low-interest loans for MSMEs (up to INR 10 lakh) - Capital subsidies up to 45% - Investment subsidy: 10% of fixed capital, up to INR 10 crore 100% SGST reimbursement for 5 years - Full electricity duty and stamp duty exemptions - Employment incentive: up to INR 7,500/employee/month for women, transgender, and local hires 50% reimbursement for IP creation, quality certifications, and Industry 4.0 adoption - R&D funding: 20%, up to INR 1 crore - Sustainability support: 25% reimbursement for eco-friendly tech (up to INR 25 lakh) - Trade fair and branding reimbursement support - Startup scale-up loans (up to INR 1 crore) - Funding for private industrial estates (up to INR 3 crore), EWS construction flexibility, and green belt recognition
Kerala Export Promotion Policy, 2025	Tenure/Period	Valid from 30 January 2025
	Incentives and benefits	25% capital subsidy on infrastructure investment, subject to a maximum of INR 1 crore per entity, for export infrastructure such as warehouses, cold storages, logistics centres and testing laboratories - Export turnover-based incentive @ 1% of FOB export value, subject to INR 1 crore per annum, available for 3 years - Reimbursement of 50% of logistics expenses, subject to INR 15 lakh per unit per annum, available for 5 years from the date of first export - Reimbursement of 75% of expenditure, subject to INR 2 lakh per year, for participation in trade fairs, exhibitions and buyer-seller meets - Reimbursement of 50% of documentation expenses, subject to INR 2 lakh per unit per annum, available for 2 years - Government support of up to INR 1 crore per entity for market research and intelligence, subject to specified conditions

Policy Name	Particulars	Details
Bihar Industrial Investment Promotion Package-2025	Tenure/Period	31 March 2026
	Incentives and benefits	- Free BIADA land (token amount of INR 1) for eligible large investments meeting prescribed thresholds; 50% discount on BIADA land rate for other eligible projects - Interest subvention up to INR 40 crore along with SGST reimbursement up to 100%, subject to sector and project size. - Up to 100% net SGST reimbursement, with an overall ceiling of up to 300% of the approved project cost over a reimbursement period of 10–14 years - Capital subsidy of up to 30% of the approved project cost, - Export Incentive available for 14 years, subject to an annual ceiling (maximum INR 40 lakh per year) - Skill Development Incentive Up to INR 20,000 per worker - Environmental Protection Incentive 25% reimbursement, up to INR 1 crore - Renewable Energy Usage Incentive 20% reimbursement, subject to a maximum of INR 6 lakh - Employment Generation Incentive: - Textile units: up to INR 5,000/month per employee plus reimbursement of employer's ESI & EPF contribution (subject to limits). - Other eligible units: up to INR 2,000/month per employee plus reimbursement of employer's ESI & EPF contribution
Bihar Information Technology Policy, 2024	Tenure/Period	Effective for 5 years, till 8 January 2029
	Incentives and benefits	- Capital subsidy up to 30% (max INR 30 crore, min FCI INR 5 crore) 10% interest subvention on loans (up to 50% of project cost or INR 40 crore, for 5 years) 50% lease rental reimbursement 25% energy bill reimbursement for 5 years 100% SGST reimbursement for 5 years - Full stamp duty and registration fee exemption on land - Wage reimbursement up to INR 5,000/ employee/ month for 3 years (Bihar domiciled employees)
Bihar Export Promotion Policy, 2024	Tenure/Period	Operative till 15 March 2029
	Incentives and benefits	1% export subsidy on the FOB value (max INR 20 lakh/year for 7 years) 1% performance-based subsidy on additional FOB (max INR 10 lakh/year)

Policy Name	Particulars	Details
		• An additional 15% incentive for SC/ST, women, and third-gender entrepreneurs • Export awards and facilitation support • Incentives only for manufacturing exporters registered in Bihar; excludes traders and road-based exports
Bihar Industrial Investment Promotion Policy (Textile & Leather Policy), 2022	Tenure/Period	• Operational for 5 years from notification
	Incentives and benefits	• 15% capital subsidy on plant and machinery (max INR 10 crore) • 100% SGST reimbursement for 5 years • Power tariff subsidy of INR 2/unit (capped at INR 80 lakh for mega units) • 100% exemption on stamp duty and registration fees • 10–12% interest subvention (up to INR 20 crore) • Employment incentives: 300% reimbursement of ESI/EPF, up to INR 5,000/employee/month • Skill subsidy: INR 20,000/employee • Export freight reimbursement 30% (max INR 10 lakh/year) • Patent reimbursement up to INR 10 lakh
Bihar Biofuels Production Promotion Policy, 2023	Tenure/Period	• Operative alongside the Bihar Industrial Investment Promotion Policy, 2016
	Incentives and benefits	• 100% SGST reimbursement for 5 years • Full exemption from stamp duty, registration fees, and land conversion charges for 5 years • 15% capital subsidy (up to INR 5 crore) • 10% interest subvention on term loans for 5 years (capped at INR 20 crore) • EPF/ESI reimbursement (up to INR 1,000/month for SC/ST/women employees) • INR 20,000 skill subsidy per employee • Enhanced incentives for micro, small, and special-category entrepreneurs • Supports ethanol and CBG units using agricultural residues, waste, and biomass
Bihar Logistics Policy, 2023	Tenure/Period	• Valid for 5 years from notification
	Incentives and benefits	• Interest subvention on logistics infrastructure • 100% waiver of stamp duty and registration fees for logistics parks and MMLPs • Electricity duty exemption for 5 years • Support for warehouses, cold chains, and multimodal transport • Incentives for private logistics infrastructure and PPP-based development

Policy Name	Particulars	Details
Bihar Purchase Preference Policy, 2024	Tenure/Period	As per the policy cycle for 2024
	Incentives and benefits	30% minimum local content requirement - Purchase preference for Bihar-based manufacturers/service providers - Additional conditions: One-year operational presence in Bihar, GST compliance, 50% local employment - Encourages preference for local enterprises in government procurement
Bihar Start-Up Policy, 2022	Tenure/Period	Effective for 5 years from notification
	Incentives and benefits	- Seed funding up to INR 10 lakh (interest-free for 10 years) - Full reimbursement for domestic patents and support for international filings - Matching grants for start-ups funded by SEBI-registered AIFs - Up to INR 3 lakh for acceleration programmes - An additional 15% subsidy for SC/ST/women/ differently-abled entrepreneurs - Incubator support: 2% of investments raised by start-ups - VC facilitation and assistance for stock exchange listing
Bihar Tourism Policy, 2023	Tenure/Period	Effective for 5 years from notification
	Incentives and benefits	30% capital subsidy for projects up to INR 10 crore (cap INR 3 crore) 25% capital subsidy for projects up to INR 50 crore (cap INR 10 crore) 25% capital subsidy for projects over INR 50 crore (cap INR 25 crore) 100% reimbursement of land conversion, stamp duty, and registration fees 80% SGST reimbursement for 5 years - Electricity duty reimbursement for new units for 5 years - Green certification reimbursement: 50%, up to INR 10 lakh - Support for tourist guides (5% remuneration for 2 years) 50% GST reimbursement for MICE events
Bihar Tourism Policy Guidelines-2024	Tenure/Period	5 years from the date of approval
	Incentives and benefits	- Capital subsidy: 25%–30% of investment (cap INR 25 crore) - Staggered disbursement: 50% at COD, 25% after 2 years, 25% after 5 years 100% reimbursement of stamp duty and registration fees 100% electricity duty reimbursement for 5 years 80% net SGST reimbursement for up to 5 years (capped at 100% of project cost)

Policy Name	Particulars	Details
Goa Industrial Growth and Investment Promotion Policy, 2022	Tenure/Period	Valid till 12 October 2027
	Incentives and benefits	- Production-linked incentive of 2–5% of incremental sales for 5 years - Preferential purchase incentives for micro and small enterprises 25% reimbursement of water/energy audit cost 25% reimbursement for water/energy conservation equipment (cap INR 1 lakh per unit) 100% electricity duty exemption for units installing renewable power generation equipment with mandated rooftop solar utilisation
Goa Drone Policy, 2022	Tenure/Period	Operational till 4 January 2028
	Incentives and benefits	25% capital subsidy (cap INR 10 crore) - SGST reimbursement for new drone units 100% stamp duty and registration fee reimbursement for drone infrastructure - Financial assistance for R&D and certifications - Aims to promote drone manufacturing, innovation, and the deployment ecosystem
Goa Electric Mobility Promotion Policy, 2021	Tenure/Period	As per the notified policy period
	Incentives and benefits	30% capital subsidy for MSMEs (INR 5–10 lakh cap) 50% subsidy for start-ups (cap INR 15 lakh) 20% FCI subsidy (cap INR 5 crore) for pioneer/mega units 100% net SGST reimbursement, full/partial stamp duty exemption 30% electricity duty reimbursement for 5 years - EV purchase incentives + scrappage incentives - Charging infra: up to INR 8 lakh for power infra + 20% subsidy for solar charging stations - Support for battery reuse/recycling and mandatory public fleet electrification by 2025
Goa Tourism Policy, 2020	Tenure/Period	Long-term policy for 25 years
	Incentives and benefits	100% SGST reimbursement for eligible tourism projects 100% electricity duty reimbursement for 5 years 30% capital subsidy up to INR 10 crore (cap INR 3 crore) 25% capital subsidy for projects >INR 50 crore (cap INR 25 crore)

Policy Name	Particulars	Details
		100% reimbursement of stamp duty and registration charges 50% reimbursement for international green certifications (cap INR 10 lakh) 50% GST reimbursement for MICE events
Goa Logistics and Warehousing Policy, 2023	Tenure/Period	As per the notified period
	Incentives and benefits	5% annual interest subsidy and 10% capital subsidy (cap INR 25 lakh/year for 5 years) for logistics parks/dry ports Warehouses/cold storage in backward talukas: 15% capital subsidy (cap INR 50 lakh/year for 5 years) 50% concession on land conversion charges - Case-based stamp duty/registration subsidies - Reimbursement for logistics tracking systems, software, and certifications (cap INR 5 lakh) 50% training reimbursement (cap INR 5,000 per person) - Green logistics incentives, aligned with the Industrial Growth Policy 2022
Goa Startup Policy, 2021	Tenure/Period	Valid till 2025
	Incentives and benefits	- Patent reimbursement up to INR 5 lakh 50% salary reimbursement for fresh graduates (cap INR 15,000/month) - Rental subsidy INR 20/sq. ft. (cap INR 3 lakh/year) - R&D support (cap INR 5 lakh/year) - Women entrepreneurs: INR 22,000 monthly allowance + marketing support up to INR 10 lakh - MVP-stage start-ups: grants up to INR 10 lakh - Subsidies for infrastructure, internet, and regulatory relaxations
Goa IT Policy 2018	Tenure/Period	Valid for 5 years from notification (or until replaced)
	Incentives and benefits	- Reimbursement of stamp duty/registration charges above INR 100 50% lease rental subsidy (60% if ≥30% women employees) for 2 years 20% capital subsidy (cap INR 1 crore for mega units) 20% power subsidy (cap INR 5 lakh/year for 3 years) 10% solar installation subsidy (cap INR 50 lakh) - Salary subsidy INR 10,000/month (INR 12,500 for women) for 2 years - Reimbursement for patents (cap INR 25 lakh), quality certification (cap INR 5 lakh), and 25% internet reimbursement for 3 years (cap INR 5 lakh/year)
	Tenure/Period	Tourist seasons 2023–24 to 2025–26 (3 years)

Policy Name	Particulars	Details
Goa State Shack Policy (Tourist Seasons 2023-26)	Incentives and benefits	• Regulation of temporary beach structures: shacks, deck beds, and umbrellas • Applicable only to identified public beach stretches • License only for Goan domicile persons • Allotment based on experience categories • If applications exceed the limit, allotment through a draw of lots • A successful allottee gets the exclusive right for one season • Operating season: 1 September to 31 May • Eco-friendly materials mandatory (bamboo/wooden poles) • Concrete material is strictly banned • Only cooked food items and beverages are allowed • Fresh Goan cuisine encouraged • Strict compliance with environmental and coastal norms • Violation may lead to cancellation



West Bengal

Policy Name	Particulars	Details
West Bengal Design Policy, 2016	Tenure/Period	Effective since 2016 (ongoing as per notification)
	Incentives and benefits	30% capital subsidy on project cost 50% reimbursement for design/quality certifications (cap INR 5 lakh per certification) 50% reimbursement for exhibition participation (cap INR 2 lakh per event) - INR 1 lakh assistance for design skill programmes - Stamp duty and registration fee exemptions for land used for design centers.
Policy on Ease of Doing Business (EoDB), 2021	Tenure/Period	Launched on 10 September 2021 (operative as an ongoing regulatory reform framework)
	Incentives and benefits	- Single-window approval system - Online industrial land allotment via the WBIDC - Third-party verifications for transparency - Digital integration to reduce approval timelines - Simplified compliance and reduced procedural burdens
Tea Tourism and Allied Business Policy, 2019	Tenure/Period	Applicable since 28 November 2019
	Incentives and benefits	- Permission to use up to 15% (max 150 acres) of tea garden land for tourism and allied activities - Streamlined approvals via a dedicated committee - Employment mandate: 80% jobs for local residents - Flexibility for JVs/SPVs for project execution
The Policy of Mining of Minor Minerals in Private/Raiyati Land, 2022	Tenure/Period	Valid for 5 years from implementation, extendable by 5 years
	Incentives and benefits	- Exclusive mining rights for Raiyats on private land - Lease fee equal to 50% of the monthly value of minerals dispatched - Access to mining is subject to the EC and statutory compliance - Operational clarity for sustainable private-land mining
West Bengal Ethanol Production Promotion Policy, 2021	Tenure/Period	Launched on 7 September 2021 (operative as per policy period)
	Incentives and benefits	100% waiver of land conversion and mutation fees 100% exemption from stamp duty and registration fees 5-year electricity duty waiver 24x7 water and power support

Policy Name	Particulars	Details
		- Skill training support through Utkarsh Bangla - Fast-track approvals for ethanol units
West Bengal Export Promotion Policy, 2023	Tenure/Period	Effective since 2016 (ongoing as per notification)
	Incentives and benefits	30% capital subsidy on project cost 50% reimbursement for design/quality certifications (cap INR 5 lakh per certification) 50% reimbursement for exhibition participation (cap INR 2 lakh per event) - INR 1 lakh assistance for design skill programmes - Stamp duty and registration fee exemptions for land used for design centers
West Bengal Economic & Industrial Corridor Policy, 2023	Tenure/Period	Effective since 2016 (ongoing as per notification)
	Incentives and benefits	30% capital subsidy on project cost 50% reimbursement for design/quality certifications (cap INR 5 lakh per certification) 50% reimbursement for exhibition participation (cap INR 2 lakh per event) - INR 1 lakh assistance for design skill programmes - Stamp duty and registration fee exemptions for land used for design centers
West Bengal Logistics Policy, 2023	Tenure/Period	Effective since 2016 (ongoing as per notification)
	Incentives and benefits	30% capital subsidy on project cost 50% reimbursement for design/quality certifications (cap INR 5 lakh per certification) 50% reimbursement for exhibition participation (cap INR 2 lakh per event) - INR 1 lakh assistance for design skill programmes - Stamp duty and registration fee exemptions for land used for design centers.
West Bengal New and Renewable Energy Manufacturing Promotion Policy, 2023	Tenure/Period	Effective since 2016 (ongoing as per notification)
	Incentives and benefits	30% capital subsidy on project cost 50% reimbursement for design/quality certifications (cap INR 5 lakh per certification) 50% reimbursement for exhibition participation (cap INR 2 lakh per event) - INR 1 lakh assistance for design skill programmes - Stamp duty and registration fee exemptions for land used for design centers.

Telangana

Policy Name	Particulars	Details
Telangana 2nd ICT Policy, 2021-26	Tenure/Period	2021-2026 (5 years)
	Incentives and benefits	- Target of INR 3 lakh crore IT/ITES exports - Promotion of start-ups, innovation, R&D, and product development - Focus on electronics, semiconductors, EVs and battery storage - Development of 40-plus smart regions beyond Hyderabad• Skilling, upskilling, and reskilling programmes across the state - Contactless–paperless–presenceless digital governance Core focus (5): Innovation, skilling, digital governance, digital infrastructure, Beyond Hyderabad Priority sectors (12): IT/ITES, product development, electronics, semiconductors, EVs and batteries, mobility, life sciences tech, BFSI, 5G/telecom, aero and defence, retail tech, consumer electronics
Telangana State Industrial Development and Entrepreneur Advancement (IDEA) Incentive Scheme, 2014	Tenure/Period	Applicable from 29 November 2014
	Incentives and benefits	100% reimbursement of stamp duty, transfer duty and registration charges - T-PRIDE incentives for SC/ST entrepreneurs 35% investment subsidy (up to INR 75 lakh) for micro and small enterprises 100% SGST/VAT reimbursement for 5 years (MSMEs) - Pavala Vaddi interest subsidy - Quality certification reimbursement - Skill training cost reimbursement - Subsidies for clean production measures - Large units: up to 50% SGST/VAT reimbursement for 5 years or till FCI realisation
Telangana Electric Vehicle and Energy Storage Policy, 2020-2030	Tenure/Period	10 years from notification (2020-2030)
	Incentives and benefits	100% road tax and registration fee exemption for EVs:– 2-wheelers: 2,00,000 units 3-wheelers: 20,000 units 4-wheelers: 5,000 units 20% capital subsidy (up to INR 30 crore) for mega EV/ESS units

Policy Name	Particulars	Details
		100% SGST reimbursement (cap INR 25 crore over 7 years) - Electricity duty exemption for 5 years - Subsidies for charging stations, EV retrofitting, and battery recycling - PPP support for the EV ecosystem - R&D incentives and support for sustainable manufacturing
Telangana Cyber Security Policy, 2016	Tenure/Period	Applicable from 2016
	Incentives and benefits	25% lease rental subsidy (up to INR 5 lakh/year, 3 years) 25% internet cost reimbursement (up to INR 2.5 lakh/year, 3 years) - Patent reimbursement: INR 2 lakh (Indian), INR 10 lakh (foreign) - INR 10,000 recruitment assistance per employee (1st year) - R&D grants matched by the government - Subsidised server space - Preference in government procurement of cybersecurity services - Exemptions from inspections, statutory power cuts, and pollution norms - Permission for women employees on night shifts
Telangana Data Analytics Policy, 2016	Tenure/Period	Applicable from 2016
	Incentives and benefits	25% lease rental subsidy (up to INR 5 lakh/year, 3 years) 50% exhibition reimbursement (up to INR 50,000) - Matching grants for incubators - R&D funding up to INR 5 lakh - Patent reimbursements: INR 2 lakh (Indian) and INR 10 lakh (foreign) - INR 10,000 recruitment assistance per employee 25% internet reimbursement (up to INR 2.5 lakh/year) - Exemptions from inspections, power cuts and pollution control norms
Telangana Data Centres Policy 2016	Tenure/Period	Applicable from 2016
	Incentives and benefits	- Up to 50% rebate on building fees - Subsidised land cost 25% lease rental subsidy (INR 5 lakh/year, 3 years) 25% internet reimbursement (INR 2.5 lakh/year)

Policy Name	Particulars	Details
		- Patent reimbursements up to INR 2 lakh (Indian) and INR 10 lakh (foreign) - Exemptions from power cuts, inspections, and statutory checks - Data centres classified as an essential service
Telangana Electronics Policy, 2016	Tenure/Period	Applicable from 2016
	Incentives and benefits	100% net VAT/CST/SGST reimbursement: - Micro/Small: 5 years (cap INR 5 crore) - Medium/large/mega: 7 years 20% capital subsidy:- - Up to INR 2 crore for Medium/Large/Mega - INR 50 lakh for the first 50 micro/small units 100% stamp duty reimbursement (1st transaction) 50% stamp duty reimbursement (2nd transaction) 100% electricity duty exemption (5 years) - Patent and QC reimbursement up to INR 2 lakh each - Skill development: reimbursements for 10,000 trainees - Special focus incentives for: Medical electronics, IoT - Target: USD 3 billion investments and 1.6 lakh jobs
Telangana Space tech Framework 2022	Tenure/Period	Framework released in April 2022 (valid as a continuous strategic framework)
	Incentives and benefits	- Support for satellite manufacturing, AIT facilities and prototyping through T-Works, NCAM, and R&D labs - Access to shared testing infrastructure, commercial ground stations and land at competitive prices - Eligibility for incentives under Industrial, innovation, and electronics policies, including tailor-made incentives (T-IDEA) - INR 1,300 crore start-up fund, including support for space tech start-ups - Focus areas(5): Agriculture and insurance, urban planning, disaster management, environment and natural resources, internet and communication; Key pillars (4): Access to infrastructure, business facilitation, skill development, research and innovation
Telangana Tourism Policy 2025-2030	Tenure/Period	Policy valid for 5 years from the date of notification
	Incentives and benefits	- Capital subsidy for rural and STA tourism projects 50% SGST reimbursement for 5 years (conditions apply) - Power tariff and property tax concessions for eligible projects

Policy Name	Particulars	Details
		- Land conversion and registration fee reimbursement (50%) - Promotion of 27 special tourism areas (STAs) with infra support - Focus on eco, wellness, spiritual, MICE ad sports tourism development
Telangana Clean and Green Energy Policy 2025	Tenure/Period	Notified on 11 January 2025, operative for 10 years from the notification date, or until a new policy is issued
	Incentives and benefits	- Target to add 20,000 MW renewable+storage capacity by 2030 in Telangana - Attract investment of ~INR1.98 lakh crore and create ~1.14 lakh jobs - Promote solar (including floating/rooftop), wind, green hydrogen, battery energy storage systems (BESS), hybrid, and firm dispatchable renewables 100% stamp duty reimbursement on land for RE projects - Deemed non-agricultural status for project land - SGST reimbursement - Electricity duty exemptions and land leases at nominal rates for BESS, etc.
Telangana MSME Policy 2024	Tenure/Period	Policy valid for 5 years from notification (2024–2029)
	Incentives and benefits	- Support through T-IDEA incentives for MSMEs - Capital, interest, and power cost subsidies for eligible MSMEs - Priority for women, SC/ST, and rural enterprises - Promotion of MSME clusters and supply-chain linkages - Facilitation for land, credit, raw materials and market access
Telangana Agriculture Data Management (ADMF) 2023	Tenure/Period	Framework issued in 2023 and applies across all notified agricultural departments, AIPs, AIUs and DSPs (no fixed expiry mentioned)
	Incentives and benefits	- Ensure efficient, secure, and consent-based management of agricultural data across the state - Establishes Inter-Departmental Committee (IDC) for standards, quality, SOPs, approvals and monitoring - Mandates data quality, anonymisation, de-identification, and privacy safeguards to protect farmers' rights

Policy Name	Particulars	Details
		- Enables data sharing framework for agriculture: farm advisories, insurance, credit, logistics, soil health, market access, etc. (multiple use-cases) - Allows digital infrastructure, interoperability standards, and sector-wide data access for innovation and emerging tech (AI/ML/IoT/ drones) - Provides grievance redressal and appellate panel for data-related disputes to protect farmers and stakeholders



Himachal Pradesh

Policy name	Particulars	Details
Himachal Pradesh Hydro Power Policy, 2006	Tenure/Period	Applicable since 2006
	Incentives and benefits	- Focus on sustainable hydro development and SHPs up to 5 MW via HIMURJA - Up to 50% subsidy for non-conventional energy gadgets - Simplified approvals and private sector participation - Replacement of traditional fuel subsidies - Support for securing carbon credits with revenue from competitive processes - Direct and indirect employment generation (especially rural/tribal youth) - Grid connectivity and infrastructure support for hydro/renewables - Targets harnessing 25,000 MW hydro potential
Himachal Pradesh Biotechnology Policy 2014	Tenure/Period	Applicable since 2014
	Incentives and benefits	- Subsidised R&D funding for biotechnology projects - Establishment of biotech parks via the PPP mode - HR development support, biotech curriculum, institutional networking - Creation of gene banks and conservation of endangered plants - Support for biotech industries in agriculture, pharma, environment, horticulture - Operations guided by the Biotechnology Task Force - Regulatory facilitation aligned with national standards
Himachal Pradesh Industrial Policy and Package of Incentives	Tenure/Period	Applicable since 2017
	Incentives and benefits	- Concessional electricity duty for new/existing expansions - Partial VAT/CST exemption for eligible units - Land allotment at concessional rates for priority sectors - Feasibility report reimbursement: - INR 10,000 for micro units and INR 1 lakh for medium/large units - Additional incentives for women, SC/ST entrepreneurs, rural industries, and exporters• - Strong EoDB measures and infrastructure support
	Tenure/Period	Applicable since 16 applicable 2019

Policy name	Particulars	Details
Himachal Pradesh Industrial Investment Policy, 2019	Incentives and benefits	- Area-based incentives for Category A/B/C zones 50 to 70% concession on land rates - Interest subvention: up to INR 6 lakh/year for MSMEs - Transport subsidy: up to INR 10 lakh/year - Large units: land concession up to 65%, SGST reimbursement up to 80% - Interest subvention up to INR 20 lakh (large units) - Incentives for water conservation, clean technology, and pollution control - Support for exports and employment generation - Emphasis on balanced regional development
Schemes for Small Hydro Power Projects Schemes for Small Hydro Power Projects	Tenure/Period	Ongoing
	Incentives and benefits	- Capital subsidies for SHP projects up to 25 MW - Private sector SHP projects: INR 1.5 crore/MW (NE and special category states, including HP, J&K, UK), maximum INR 5 crore – INR 1 crore/MW for others (max INR 5 crore) - Funding for modernisation and resource assessment - Aligns with the national target of 20,000 MW SHP potential - Focus on decentralised and eco-friendly power generation
Himachal Pradesh Chief Minister's Startup/Innovation Projects/New Industries Scheme, 2016	Tenure/Period	Applicable since 2016
	Incentives and benefits	- INR 25,000/month support for innovation projects (1 year) - Patent assistance: up to INR 10 lakh for foreign patents - Commercialisation support: up to INR 10 lakh - Incubator support: INR 30 lakh per year for 3 years - Subsidy on lease rent, capital expenses and stamp duty - VAT exemption up to 3 years - Interest subvention for loans - Marketing, mentoring, and infrastructure support - Government purchase preference for eligible start-ups
Himachal Pradesh Logistics Policy, 2024	Tenure/Period	5 years from the date of notification
	Incentives and benefits	- Industrial incentives under the Investment Policy 2019 extended to logistics - EV incentives for freight vehicles - Up to 20% land earmarking for logistics/warehousing (max 10 acres) - Industry status for warehousing, CFS, ICD, MMLP, cold chain, and terminals

Policy name	Particulars	Details
		- White category for warehousing — no CTE/CTO required - Promotion of EV/CNG/LNG/H2 freight movement - Support for ICDs, CFS, logistics parks, cold chains, and ropeways - Skill development via the PMKVY, state missions - Tech enablement: ULIP, logistics CoE, start-up incubation
Himachal Pradesh Mineral Policy, 2024	Tenure/Period	Operative from 29 February 2024 until replaced
	Incentives and benefits	- Mandatory mining plans and closure plans - Simplified procedures under the NMP 2019 and Sand Mining Guidelines 2016/2020 - District survey reports compulsory - Environmental clearance mandatory (except for exempted cases) - Strict norms near rivers, bridges and utilities - IT-based monitoring to curb illegal mining - Support for mineral-based industries (cement, lime, stone crushers) - Exploration funded through the NMET, executed by the MECL - Environmental safeguards and regulated riverbed mining
Himachal Pradesh Industrial Investment Policy, 2019 (amended upto October 2024) <i>(new industrial policy is under final stages of approval and is expected to be notified shortly)</i>	Tenure/Period	2024–2029 (5 years)
	Incentives and benefits	- Land premium concession based on the type of enterprise (MSME, Large, Anchor), location (Category A/B/C areas), and special categories of entrepreneurs in the range of 25% to 75% - Net SGST reimbursement for eligible units in range of 50%-100% based on type and location 100% exemption of stamp duty and registration fees in notified areas - Interest subsidy in range of INR 2 lakh to INR 20 lakh p.a. for 3 years based on type and location - Concessional electricity duty for five years, Technology & Quality Upgradation reimbursement of: 50% of expenditure on certifications Maximum assistance INR 5 lakh per enterprise - Reimbursement of 50% of expenses for IPO listing on NSE SME platform (up to INR 10 lakh) for MSMEs - Employment incentives for Himachali workers (wage/EPF/ESI support) - Green incentives for ZLD, ETP, and renewable integration

Policy name	Particulars	Details
		- Reimbursement of freight for export samples (up to INR 1 lakh) 50% reimbursement of export marketing expenses, subject to INR 3 lakh
Himachal Pradesh Film Policy, 2024	Tenure/Period	Notified on 17 January 2024 (effective immediately)
	Incentives and benefits	- Single-window film approval through the facilitation cell - Permissions within three working days - Kalakart Protsahan Yojna, financial grants for youth in film/arts courses - Free use of airstrips and helipads for film units - New filming locations with improved amenities - Annual film awards to promote local cinema • Support for film festivals - Promotion of Himachali artists, culture and heritage



Chhattisgarh

Policy Name	Particulars	Details
Chhattisgarh State Electric Vehicle Policy, 2022-2027	Tenure/Period	Effective from 1 July 2022 and valid until 30 June 2027
	Incentives and benefits	100% exemption from road tax and registration fees - Battery-linked purchase incentives: - INR 5,000/kWh for 2-wheelers - INR 10,000/kWh for 3-wheelers - INR 20,000/kWh for 4-wheelers - Capital subsidy up to 25% of the FCI (capped at INR 10 lakh for micro, INR 50 lakh for small and INR 1 crore for medium units) 50% subsidy on land registration charges 25% subsidy (up to INR 10 lakh) for first 300 charging stations 100% SGST reimbursement for EV manufacturers for 5 years
Chhattisgarh Industrial Policy, 2024-30 (amended)	Tenure/Period	Effective from 1 November 2024 and valid until 31 March 2030
	Incentives and benefits	- Net SGST reimbursement up to 100%, depending on sector, location and applicable package limits. - Fixed capital investment subsidy up to INR 150 crore, with project cost excluding working capital; for specified sectors, the base is fixed capital investment excluding land. - Electricity duty exemption up to 12 years. 100% stamp duty exemption and 50% reimbursement of land registration fees, subject to sector-specific conditions. - Logistics-sector incentives to align with the Logistics Policy 2025, with a one-time option for eligible pre-amendment units. - Margin money subsidy for SC/ST, women and ex-servicemen entrepreneurs. - Employment generation subsidy extended to eligible MSMEs in specified sectors providing more than 50 jobs. - EPF reimbursement of 75% for Chhattisgarh-domiciled employees for 5 years from commencement of production, capped at 2% of eligible FCI per annum. 50% transport cost reimbursement for export-oriented units. - Technical patent subsidy @ 50% - R & D subsidy 20%
Chhattisgarh SEZ Policy, 2011	Tenure/Period	Effective from 28 January 2011
	Incentives and benefits	- Single-window clearance system - Exemption from state and local taxes, i.e., VAT, stamp duty, and electricity duty

Policy Name	Particulars	Details
		• 24/7 operational freedom for SEZ units • Simplified labour compliance and consolidated reporting • Developer obligations: Minimum 50% local employment – Infrastructure: roads, electricity, water– environmental safeguards • PPP encouraged for SEZ development • Recovery of benefits if the developer fails to implement the project • 20-50% subsidy for small projects below INR 50 lakh (local entrepreneurs)
Chhattisgarh Logistics Policy, 2025	Tenure/Period	• Effective from 2025 and valid until the Industrial Development Policy 2024-30 remains in force
	Incentives and benefits	• Net SGST reimbursement up to 75% of FCI for 5/7/9 years or capital subsidy up to 35%-50% of FCI, capped up to INR 25 crore • Interest subsidy of 50%-60% for MSME warehousing / cold storage units, available for 6-11 years and capped up to INR 60 lakh • 100% exemption from electricity duty for new logistics enterprises for 6/8/10 years • 100% stamp duty exemption, 50% reimbursement of land registration charges and 100% exemption from land diversion charges for eligible logistics projects • Logistics parks / hubs, dry ports, ICDs and air cargo terminals eligible for infrastructure grant up to 40% of eligible cost, capped up to INR 140 crore • Vehicle subsidy of 50%, capped at INR 35 lakh for refrigerated vehicles and INR 25 lakh for other eligible vehicles, with additional benefit for electric vehicles

Jharkhand

Policy name	Particulars	Details
Jharkhand Electric Vehicle Policy, 2022	Tenure/Period	Effective from 6 October 2022 and valid for 5 years
	Incentives and benefits	- CPIS up to INR 30 crore for MSME and non-MSME units 100% stamp duty reimbursement 50% land cost rebate - Road tax exemption up to 100% for early adopters - Subsidy for extended battery warranties - Interest-free loans for government employees buying EVs - Public charging stations every 3 km grid in urban areas - Support for ACC battery manufacturing and EV ecosystem
Jharkhand Export Policy, 2023	Tenure/Period	Effective from 28 July 2023 and valid for 5 years
	Incentives and benefits	5% capital interest subsidy (up to INR 50 lakh) 100% electricity duty exemption for SEZ EOUs - Transport subsidy up to INR 20 lakh annually - Certification reimbursement up to INR 2 lakh 90% stall cost reimbursement for women exporters - Support for ICDs, CFCs, air cargo, and export parks - Brand equity fund: INR 1.5 crore annually
Jharkhand Food and Feed Processing Policy, 2024	Tenure/Period	Effective from 15 March 2024 and valid for 5 years
	Incentives and benefits	- CPIS up to INR 20 crore (ITDP) / INR 15 crore (general) - Interest subvention 5-6% for 5 years 100% stamp duty and registration fee reimbursement - Subsidies for cold chains, primary processing, and mega projects - An additional 5% subsidy for SC/ST/women/ differently-abled - Support for SHG rural enterprises and ODOP initiatives - Promotion of minor forest produce processing
Jharkhand Industrial Park and Logistic Policy, 2022	Tenure/Period	Effective from 17 October 2022 and valid for 5 years
	Incentives and benefits	- CPIS up to INR 40 crore for industrial parks - Up to 50% of the project cost (max INR 10 crore) for logistics parks 5% interest subsidy for 5 years 100% stamp duty reimbursement - Skill development subsidy: INR 13,000/employee - EPF/ESI employment cost subsidies for 5 years

Policy name	Particulars	Details
		- Minimum 50 acres for MMLPs and 10 acres for logistics parks - Integrated infrastructure: warehouses, depots, cold chains
Jharkhand MSME Promotion Policy, 2023	Tenure/Period	Effective from 11 November 2023 and valid for 5 years
	Incentives and benefits	- CPIIS up to INR 15 crore for MSMEs - Interest subsidy up to INR 2 crore 100% reimbursement of stamp duty and electricity duty (5 years) - Quality certification assistance up to INR 25 lakh 50% subsidy on patent registration - Export development and market research support - Green production and technology adoption incentives - Additional incentives for SC/ST/women/differently-abled
Jharkhand Startup Policy, 2023	Tenure/Period	Valid for 5 years from 2023 onwards
	Incentives and benefits	- Subsistence allowance of INR 15,000 per group member per month for 12 months, subject to a maximum of 3 members, with additional INR 2,000 per month for eligible female, SC/ST, transgender or Divyang members - Financial support up to INR 10 lakh for prototype/initial setup and one-time grant up to INR 10 lakh for scale-up stage 100% reimbursement of the net SGST paid in cash for 5 years 100% reimbursement of stamp duty and registration fee on first sale/lease transaction, excluding government land - Lease rental reimbursement up to INR 3 lakh per annum for 5 years, along with internet bandwidth reimbursement up to INR 60,000 per annum and electricity bill reimbursement up to INR 60,000 per annum - Patent filing reimbursement up to INR 50,000 per patent and certification reimbursement up to INR 50,000 for domestic and INR 1.50 lakh for international certifications per year
Industrial and Investment Policy, 2021 (new policy not announced still)	Tenure/Period	2021–2026 (5 years)
	Incentives and benefits	- Sectoral capital subsidies: Textile 20% up to INR 50 crore, auto/agro/ESDM/pharma (as per schemes) - Wage subsidies, PF/ESI reimbursement 100% stamp duty exemption - SGST reimbursement up to 100% for 5–12 years - Interest subsidy 5–7% for 5–7 years - Certification and patent support 50–100% - Electricity duty exemption 50–100% for 5–10 years

Policy name	Particulars	Details
		- Industrial park support up to INR 10 crore - Start-up incentives: 100% GST reimbursement, 30% rent subsidy - Renewable energy benefits: duty exemption, CSS and wheeling exemption
Jharkhand State Solar Policy, 2022	Tenure/Period	5 years (till July 2027) or until a new policy is notified
	Incentives and benefits	100% exemption on stamp duty for lease deed, purchase of land and sub-lease for solar projects 100% waiver of land-use conversion charges; land deemed converted to non-agricultural use - Exemption from court fee, land-use approval, external development charges, scrutiny fee and infrastructure development charges - Electricity duty exemption/reimbursement for 5 years 100% exemption on the SGST for inputs for 5 years - Transmission and wheeling charges 100% exemption for 10 years 100% energy banking permitted; banking charges exempt for rooftop solar - State subsidy for residential rooftop solar @ 60% (up to 3 kW) and 80% (3-10 kW) for households with annual income below INR 3 lakh, 66-67% for Solar Pumps
Jharkhand Tourism Policy, 2021	Tenure/Period	Valid from 17 February 2022
	Incentives and benefits	- Capital Investment subsidy at 20% (up to INR 7.5 crore) in Municipal Corporation/Jamshedpur NAC areas; 25% (up to INR 10 crore) in other areas 30% subsidy on captive power generation facilities, subject to a maximum of INR 5 lakh - Interest subsidy at 50% of the interest paid (maximum INR 20 lakh for 5 years) 75% reimbursement of the net SGST paid for 5 years - Reimbursement of electricity duty for 5 years 2% reimbursement of stamp duty on the first transaction - No holding tax for 5 years - Additional 5% capital investment incentive (subject to a cap of INR 5 lakh) and an additional 5% captive power subsidy (subject to a cap of INR 0.75 lakh) for SC/ST/women entrepreneurs, persons with disabilities and ex-servicemen

Uttarakhand

Policy Name	Particulars	Details
Uttarakhand Micro, Small and Medium Enterprises Policy, 2023	Tenure/Period	Policy notified on 6 September 2023 and valid for 5 years (applicable to units starting production from 1 August 2023)
	Incentives and benefits	- Capital subsidy: up to 50% of FCI (max INR 50 lakh) for micro units in Category A; up to INR 4 Cr for medium units in Category A - Stamp duty reimbursement: 100% in Category A and B; 75% in C; 50% in D - Interest subsidy: 2%–5% on term loans for 5 years, based on size and location - Additional incentives for SC/ST/women/Divyang-owned units, anchor units, and priority/most-priority sectors
Uttarakhand Logistics Policy, 2023	Tenure/Period	Policy valid for 5 years from notification (January 2023 – 2028)
	Incentives and benefits	- Capital subsidy up to INR 32 Cr for large ICD projects (INR 150 Cr+ investment) - Up to 20% subsidy for warehousing facilities and truck terminals - Vehicle incentive: 10% subsidy for big trucks and 15% for small/medium trucks (up to 10 vehicles) - Industry status for eligible warehousing and logistics units - Skill development incentive: Training fee reimbursement up to INR 25,000 per person for 2 years
Uttarakhand AYUSH Policy 2023	Tenure/Period	Policy valid for 5 years from notification (2023–2028)
	Incentives and benefits	- AYUSH manufacturing units are eligible for up to 10% extra capital subsidy on the cost of building, plant, and machinery (under the MSME Policy) - Wellness centres, resorts, and hotels in Category B and C regions get an additional 5% capital subsidy (as per the Tourism Policy 2023) - Healthcare facilities get the NABH accreditation fee reimbursement + automatic empanelment under the Atal Ayushman Uttarakhand Yojana after accreditation - Assured buy-back scheme for the cultivation of key medicinal plants to support farmers and ensure supply to manufacturers - Support for AYUSH education and research through one-time incentives for NAAC-graded colleges and structured apprenticeship/internship programmes
	Tenure/Period	Policy valid for FY 2023–2028 (5 years)

Policy Name	Particulars	Details
Uttarakhand State Solar Policy, 2023	Incentives and benefits	- Target of 2,000 MW solar capacity by 2028 - All solar power plants get deemed industry status 100% stamp duty exemption on land purchase/lease 100% waiver on land use conversion charges - Solar manufacturers: Net SGST reimbursement + 5-year electricity duty waiver - Consumers get green tariff, net metering, virtual/group net metering, and 100% annual energy banking
Uttarakhand Service Sector Policy, 2024	Tenure/Period	Policy valid for 5 years from notification (15 March 2024 – 2029)
	Incentives and benefits	- Capital subsidy up to 40% of eligible fixed assets (higher in the hill region; differentiated for general vs. anchor units) 100% net SGST reimbursement for up to 10 years 100% exemption on stamp duty and transfer duty on land/shed/building purchase or lease 100% reimbursement for obtaining quality certifications - Special incentives for employment generation, skill development, and green services
Uttarakhand Film Policy 2024	Tenure/Period	Policy enforced from 14 March 2024 and supersedes the 2015 policy (valid until replaced by a new policy)
	Incentives and benefits	- Up to 50% grant (max INR 2 Cr) for films in Uttarakhand regional dialects (with 75% in-state shooting) - Up to 30% grant (max INR 3 Cr) for Hindi and scheduled-language films - Infrastructure grants: up to INR 25 lakh for cinema halls, multiplexes, mobile theatres, and post-production studios in hilly areas - Skill development grants: up to INR 50 lakh for new film and content training institutes - Aims to attract investment, boost tourism, and create employment in the film sector
Uttarakhand Mega Industrial and Investment Policy, 2025	Tenure/Period	Policy effective from July 2025 and valid for 5 years (till 2030)
	Incentives and benefits	Capital subsidy: 10% of eligible FCI (max INR 20 Cr) for large units; up to 20% (max INR 400 Cr) for ultra-mega units Subsidy disbursement period: 8–15 years, based on category - Stamp duty reimbursement: 50% (max INR 50 lakh) on land purchase/lease deeds Hill incentive: Extra 2% subsidy in Category-A districts (max INR 40 Cr for ultra-mega units) and 1% in Category-B districts

Policy Name	Particulars	Details
		Designed to attract large-scale investments (INR 50 Cr+) in manufacturing
Uttarakhand Agriculture Policy, 2023	Tenure/Period	Valid up to 2027–28
	Incentives and benefits	Capital subsidy: up to 50% of the FCI (max INR 50 lakh) for micro units with 15% to 30% land subsidy rebate - Capital subsidy up to 50% 3% to 5% interest subvention - Certification cost reimbursement - MSP for millet purchases - INR 73.16 crore for millet promotion till 2027 to 28
Uttarakhand IT & ITeS Policy, 2023	Tenure/Period	Applicable since 2023 - ongoing
	Incentives and benefits	- Up to 25% capital subsidy - Rental and lease subsidy - Custom incentives for INR 100 crore plus projects - SGST refund for drones - INR 200 crore venture fund - Incentives for green data centres
Uttarakhand Renewable Energy Policy, 2023	Tenure/Period	Policy notified on 6 September 2023 and valid for 5 years (applicable to units starting production from 1 August 2023)
	Incentives and benefits	50% discount on intra-state transmission charges - Water royalty exemption - Land-use waivers for solar projects - Hydro (5–80 MW) and solar (up to 18 MW) project incentives - INR 10,000 crore plus investment potential
Uttarakhand Tourism Policy, 2023	Tenure/Period	Effective from 2023, aligned to achieve targets by 2030 (policy roadmap and incentives structured for the 2023-2030 horizon)
	Incentives and benefits	Capital subsidy: Up to 50% for hospitality projects; 100% for tourism products and services Investment promotion: Targets INR 20,000 crore+ of private and public investments Employment incentives: 10 lakh jobs to be created, with 30% reservation for women - Marketing and skilling support for tourism enterprises across the state - Heli-transport incentives to promote connectivity and access in difficult terrains - Support for greenfield luxury hospitality projects (e.g., INR 200 crore each in Nainital, Mussoorie, and Tehri)

Policy Name	Particulars	Details
		Infrastructure upgradation of government guest houses and priority circuits (adventure, wellness, heritage, and MICE)
Uttarakhand Solar State Policy, 2023	Tenure/Period	Effective from 2023 until superseded by any other policy
	Incentives and benefits	- Cumulative solar target of 2,500 MW by 2027 across utility-scale and distributed solar projects - Green tariff, feed-in tariff, net metering, virtual/group net metering and peer-to-peer trading framework - Captive/group captive solar projects are eligible for exemption from transmission and wheeling charges - Land-related incentives, including 50% stamp duty exemption/reimbursement and 100% waiver of land use conversion charges - Residential, C&I, government/institutional, agriculture and solar livelihood projects are eligible for capital subsidy/SGST reimbursement as applicable - Solar manufacturing units are eligible for an electricity duty waiver, 50% SGST reimbursement and 100% customs duty reimbursement on eligible inputs
Uttarakhand Startup Policy- 2023	Tenure/Period	Valid for 5 years 2023, until a new policy is formulated
	Incentives and benefits	- Monthly allowance up to INR 15,000 per month for 1 year; INR 20,000 per month for women, SC/ST, differently abled, transgender, rural impact and disruptive technology start-ups - Seed fund assistance up to INR 10 lakh; up to INR 12.5 lakh for women, SC/ST, differently abled, transgender and rural impact start-ups - IPR reimbursement, including patent support up to INR 1 lakh for Indian patents and INR 10 lakh for foreign patents - Pre-incubation support up to INR 10,000 per month for 4 months and free incubation support up to 12 months - Pilot project assistance up to INR 3 lakh; additional assistance up to INR 2.5 lakh for disruptive technology start-ups - Exemption from inspections for 5 years under specified labour, environmental and other laws, along with public procurement support
Uttarakhand Drone Promotion & Usage Policy 2023	Tenure/Period	Until 31 December 2030 or until superseded by a new policy, whichever is earlier.
	Incentives and benefits	- Reimbursement of 50% of the expenditure incurred towards the preparation of the Detailed Project Report (DPR), certification of technical/civil works and plant and machinery investment, subject to a maximum of INR 5 lakh - Drone Enabled Services (DeS) enterprises engaged in the non-recreational/non-tourism drone services are eligible for

Policy Name	Particulars	Details
		the net SGST paid + an additional cash incentive equal to the net SGST paid. • Lease rental subsidy at 50% discount on notified lease rates for the ITDA buildings • 15% of the INR 200 crore State Start-up Venture Fund earmarked for preferential allotment to Drone System Design & Manufacturing (DSDM) and Drone Enabled Services (DeS) start-ups • 50% CAPEX subsidy on drone equipment and drone-related software costs, up to INR 1 crore per institute, for drone schools, Remote Pilot Training Organisations (RPTOs), and institutes introducing drone-related courses



Assam

Policy Name	Particulars	Details
Assam Logistics & Warehousing Policy, 2025, dated 11 December 2025	Tenure/Period	Effective from 11 December 2022, valid for five years or until replaced.
	Incentives and benefits	- Capital subsidy of 30% of the eligible fixed capital investment, capped at INR 20 crore for MMLPs, INR 15 crore for logistics parks, INR 10 crore for mini logistics parks, and INR 7.5 crore for warehouses. 100% stamp duty reimbursement, capped at INR 50 lakh for MMLPs, INR 30 lakh for logistics parks, INR 20 lakh for mini logistics parks, and INR 10 lakh for warehouses. - Term loan interest subsidy of 2% for 5 years, subject to annual caps ranging from INR 2 lakh to INR 10 lakh based on project category. - Reimbursement of 50% of the premium paid for land conversion for logistics use. - Green capital top-up of 15% on verified green capex, including renewable energy, EV charging, battery storage, rainwater harvesting and water-recycling infrastructure.
Assam Handicraft Policy, 2022	Tenure/Period	Effective from 1 February 2022, valid for 10 years or until revised
	Incentives and benefits	- Offers a 30% capital investment subsidy up to INR 15 lakh for new units and up to INR 5 lakh for technology upgrades - Provides 50% marketing assistance up to INR 30,000 per year - Supports artisans through interest subsidies, participation in fairs, cluster development, branding under the Craft of Assam initiative, and the creation of raw-material banks to strengthen the supply chain.
Assam Electric Vehicle Policy, 2021	Tenure/Period	Effective from 12 July 2021, valid for five years
	Incentives and benefits	- Provides buyer subsidies based on battery capacity, including INR 10,000 per kWh for electric four-wheelers, capped at INR 1.5 lakh - Offers a complete waiver of road tax and parking fees for five years - Supports charging infrastructure with a 25% capital subsidy for the first 500 stations - Grants electricity duty exemption, and provides incentives for EV manufacturing through plant and machinery subsidies and interest support
	Tenure/Period	Amendment applicable from 2022 to the 2021 policy

Policy Name	Particulars	Details
Assam Ethanol Production Promotion Policy (Amendment), 2022	Incentives and benefits	- Allows 100% SGST reimbursement for five years, up to 250% of fixed capital investment - Provides a 5% interest subsidy on working capital loans, capped at INR 50 lakh a year - Offers full exemption from land conversion fees - Encourages employment by reimbursing 50% wage costs for male workers and 100% for female workers, with monthly limits - Provides a 20% capital subsidy on plant and machinery up to INR 8.75 crore and a skill development grant of INR 20,000 per employee - Eligibility is restricted to new distilleries supplying ethanol to oil companies.
Assam Electronics (Semiconductor) Policy, 2023	Tenure/Period	Effective from 29 August 2023, valid for five years
	Incentives and benefits	- Offers an additional 40% capital subsidy over central incentives, land at very low rates, and full stamp duty exemption - Provides power tariff concessions for 10 years, SGST reimbursement for up to 15 years, and discounted water supply - Supports industry through payroll assistance for local employees, R&D encouragement, skill development, and collaboration with academia
Industrial and Investment Policy of Assam (Amendment), 2023.	Tenure/Period	Effective from 23 February 2023
	Incentives and benefits	- Applies to projects investing INR 100 crore or more and employing at least 200 permanent workers - Provides capital or production-linked subsidies, support for power tariff, land cost, and stamp duty - Offers payroll support and assistance for road connectivity and utilities - Requires that 90% of non-skilled jobs be given to Assam residents
Assam Start-up & Innovation Policy, 2025	Tenure/Period	Valid from FY 2024–25 to FY 2029–30
	Incentives and benefits	- Provides grants at different stages, including Idea-to-PoC, pilot, and scale-up, ranging from INR 10 lakh to INR 50 lakh - Reserves 10% of benefits for women, SC, ST, and Divyang entrepreneurs - Offers 50% concession on lease premium and maintenance, along with six months of free co-working access - Supports innovation hubs, institutional innovation cells, and tinkering labs
	Tenure/Period	Valid from FY 2024–25 to FY 2029–30

Policy Name	Particulars	Details
Assam Aerospace & Defence Manufacturing Policy, 2025	Incentives and benefits	• Provides a seed grant of INR 25 lakh for defence start-ups and go-to-market support up to INR 2.5 crore • Offers 50% rental support for incubation and an INR 50-crore fund for defence and electronics start-ups • Gives a 30% capital subsidy, full stamp duty reimbursement, and 50% transport subsidy • Provides power incentives, patent support, environmental compliance subsidies, R&D support, and marketing assistance • Land for defence units is offered at half the standard cost, and skilled employees receive a monthly incentive • Additional benefits include green manufacturing support, production-linked subsidies, and MRO-related incentives.
Maintenance, Repair & Overhaul (MRO) Policy of Assam, 2025	Tenure/Period	• Effective from the date of notification and valid for 5 years
	Incentives and benefits	• Capital investment subsidy of 25% of eligible FCI, capped at INR 100 crore, disbursed in 5 equal annual instalments. • Lease rental reimbursement of up to 75% for airport land / hangar, capped at INR 12 crore per annum for 3 years. • Employment incentive of INR 50,000 per female / transgender worker and INR 30,000 per male worker from Assam domicile. • Skill development support of up to INR 1.5 lakh per candidate for up to 50 local youths. • 100% reimbursement of EASA / FAA / DGCA certification fees, capped at INR 1.5 crore per unit. • 100% stamp duty reimbursement on land / building lease or purchase, capped at INR 25 lakh. • Working capital interest subsidy of 2% for 5 years, capped at INR 50 lakh per annum. • Power subsidy of INR 2 per unit for 5 years, capped at INR 50 lakh per annum.

Arunachal Pradesh

Policy name	Particulars	Details
Arunachal Pradesh Start-Up Policy, 2022	Tenure/Period	Effective from June 2022; valid for 5 years (2022–2027)
	Incentives and benefits	50 Cr seed fund to support 250+ start-ups - Grants: INR 10 lakh (PoC), INR 25 lakh (Scale-up), INR 10 lakh (Digital upgrade) 100% reimbursement of patent and quality certification costs - Purchase preference and regulatory relaxations for start-ups - Support via APIIP, incubation centres, and co-working networks 33% of seed fund reserved for women-led start-ups - Mentorship, start-up festivals, and national/ international exposure
Arunachal Pradesh Logistics Policy, 2023	Tenure/Period	FY 2023–24 to FY 2027–28 (5 years)
	Incentives and benefits	30% capital incentive (caps based on asset type) - Landholder incentive: 30% of FCI (max INR 3 Cr) - Cold chain support: 10% subsidy for reefers; 50% road tax exemption; 100% registration fee rebate - Centre of excellence: 50% capital support (max INR 1.25 Cr) - Skill development: INR 3,000 per trainee reimbursement - EV logistics subsidy: 10% for EV 2/3-wheelers + tax reliefs - White status benefits (Industrial Policy 2020) - ATF VAT cut to 1%; infra support for parks and multimodal nodes
Arunachal Pradesh Tourism Policy, 2025–30	Tenure/Period	FY 2025–26 to FY 2029–30 (5 years)
	Incentives and benefits	- Capital subsidy for hotels, homestays, wellness, and adventure units - Market development assistance for fairs and events - MICE tourism support for conferences/business events - Internship and training subsidies for local youth - Support for MSME tourism units and eco-accommodation - Film tourism promotion and incentives for green infrastructure, and quality certification - Single-window clearance + tourist safety and ICT support
Arunachal Pradesh Industrial Development & Investment Policy, 2025	Tenure/Period	FY 2025–26 to FY 2027–28 (3-year registration window)
	Incentives and benefits	100% stamp duty reimbursement 50% capital subsidy (caps INR 15–30 lakh) - Interest subvention 5–8% for 5 years (cap INR 10–25 lakh) - Working capital subsidy 5% for 5 yrs (cap INR 50 lakh)

Policy name	Particulars	Details
		• Green energy, wastewater, and pollution control subsidies (50%) • EV e-load carrier subsidy (10%, cap INR 50,000) • Power subsidy: INR 2/unit (MSMEs), INR 1/unit (large) for 5 years • SGST reimbursement: 100% for 7 years (caps 250%/200%/180%) • VAT exemption 99% for 7 years • CFC reimbursement, and quality certification support • Benefits for the underprivileged, export and transport subsidies



Meghalaya

Policy name	Particulars	Details
Meghalaya Industrial and Investment Promotion Policy, 2024	Tenure/Period	Policy effective from 21 December 2022 to 20 December 2034 (12-year validity)
	Incentives and benefits	30% capital subsidy on plant and machinery (up to INR 10 Cr for priority sectors; INR 8 Cr for others) 5% interest subsidy on loans for priority sectors - SGST reimbursement for up to 15 years (capped at 150% of investment) - Green incentives for rainwater harvesting and wastewater recycling - EPF reimbursement for employer contributions - Power subsidies for eligible units
Meghalaya Power Policy, 2024	Tenure/Period	Policy valid until 31 March 2030 (supersedes the 2007 policy)
	Incentives and benefits	- Financial assistance up to 7.5% of the capital cost for power projects under 25 MW - No upfront premium for pumped storage projects - Staggered free power commitment to support project viability - Mandatory 1% free power for local area development - Promotes private investment and BOOT model projects - Renewable purchase obligations (RPOs): 41.08% target by 2030 - Focus on hydro (3,000 MW), solar, wind, thermal, and pumped storage - Governance through a high-power committee and a state-level committee
Meghalaya Tourism Policy, 2023	Tenure/Period	Effective from 21 December 2022 to 20 December 2034
	Incentives and benefits	30% subsidy for eco-tourism infrastructure - Grants for ropeways, skywalks, and iconic projects - Interest subsidy for tourism enterprises - Capacity building and community-based tourism - Promotion of eco, adventure, and experiential tourism - Focus on zero-waste and green mobility - The target is 15 lakh tourists annually by 2024
Meghalaya Health & Family Welfare Policy, 2021	Tenure/Period	Effective from 9 March 2021 (valid until replaced)
	Incentives and benefits	- Targets are MMR 100, IMR 28, U-5 mortality 23 by 2025 30% subsidy for eco-tourism infrastructure - Grants for ropeways, skywalks, and iconic projects

Policy name	Particulars	Details
		- Interest subsidy for tourism enterprises - Capacity building and community-based tourism - Promotion of eco, adventure and experiential tourism - Focus on zero-waste and green mobility - The target is 15 lakh tourists annually by 2024
Meghalaya IT/ITeS Promotion Policy, 2024	Tenure/Period	Effective from 14 March 2024; valid for 10 years (2024–2034)
	Incentives and benefits	- INR 3,000 per employee/month reimbursement (EPF, internet, electricity) for 3 years - Preferential rentals in tech parks and plug-and-play spaces - Labour law statutory exemptions - Focus on AI, IoT, blockchain, and green tech - International internet gateway and digital infra support - Single-window clearance for investors - Target is 15,000 jobs and a contribution to USD 10B GSDP by 2029
Meghalaya PPP Policy, 2021	Tenure/Period	Effective from 21 December 2021; valid until a new policy is issued
	Incentives and benefits	- Viability gap funding (VGF) for eligible PPP projects - Land lease at concessional rates - INR 25 crore project development fund for DPRs and capacity building - Focus sectors: transport, water, renewable energy, health - Risk-sharing and dispute resolution mechanisms - Promotes community PPP (CPPP) with local employment
Meghalaya Procurement Preference Policy for MSEs, 2020	Tenure/Period	Effective from 1 April 2020 (valid until replaced)
	Incentives and benefits	- Mandatory 25% government procurement from MSEs - Includes 4% SC/ST and 3% women entrepreneurs - EMD and performance security exemption 15% price preference for MSEs - Relaxed criteria for start-ups and tech MSEs - Supports local entrepreneurship and inclusive growth
Meghalaya Vehicle Scrappage Policy, 2025	Tenure/Period	Effective from the date notified by the government of Meghalaya and valid for 5 years
	Incentives and benefits	- Scrap value for end-of-life vehicles to be determined based on 90% of the value of the ferrous scrap component, with ferrous scrap taken at 65% of the vehicle's kerb weight. - Scrap value to be paid digitally to the vehicle owner within 15 days of acceptance by the RVSF. - Certificate of deposit to be issued on successful vehicle deposit, enabling benefits on the purchase of a new vehicle.

Policy name	Particulars	Details
		- Complete waiver of registration charges for purchase of new BS-VI / EV vehicle against certificate of deposit. - Motor Vehicle Tax rebate of up to 25% for non-transport vehicles and 15% for transport vehicles purchased after scrappage. - Tax concession available up to 15 years for non-transport vehicles and up to 8 years for transport vehicles. 100% exemption from stamp duty and registration charges for RVSFs, subject to a ceiling of INR 10 lakh.
Meghalaya Film Tourism Policy, 2025	Tenure/Period	5 years from 15 July 2025 or until a replacement policy is notified, whichever is earlier.
	Incentives and benefits	- Up to INR 1 crore or 25% of the Cost of Production (COP) (whichever is lower) for the first 10 films shot in Meghalaya (minimum 75% shooting days in the State). Up to INR 75 lakh or 25% of COP for the next 10 films. - Additional 10% subsidy (up to INR 15 lakh) for films promoting Meghalaya's culture/tourism. - Additional 10% subsidy (up to INR 15 lakh) if at least 30% of the cast is from Meghalaya. - Additional 10% subsidy (up to INR 15 lakh) if at least 50% of music is by Meghalaya-based musicians/technicians. - Additional 10% subsidy or INR 10 lakh (whichever is lower) for films premiering exclusively on the Hello Meghalaya App. - INR 10 lakh annually allocated for 10 local filmmakers (Khasi, Pnar and Garo). - Additional INR 10 lakh for films focusing on women, children and indigenous cultural heritage. - Up to INR 75 lakh or 25% of COP for the first 5 TV shows/serials (minimum 90% shooting days in Meghalaya). Up to INR 50 lakh or 25% of COP for the next 5 shows (minimum 75% shooting days) - Up to INR 1 crore or 25% of COP for the first 5 web series/OTT originals (minimum 75% shooting days in Meghalaya). - Additional 10% subsidy or INR 10 lakh for exclusive release on the Hello Meghalaya App. - Up to INR 20 lakh or 50% of production cost for national release of documentary film. Up to INR 40 lakh or 50% of production cost for international release. - Grant up to INR 5 lakh or 50% of project cost, whichever is lower, subject to at least 75% shooting days in Meghalaya for short film - Up to 30% discount at MTDC-operated hotels and tourism facilities for film cast and crew.

Nagaland

Policy Name	Particulars	Details
The Nagaland Trade, Investment and Industrial Policy (NTIIP), 2025	Tenure/Period	Five years from the date of notification, i.e., 8 May 2025 to 7 May 2030, unless reviewed, amended or superseded earlier.
	Incentives and benefits	Will be notified separately
Nagaland State Logistics Policy 2025	Tenure/Period	Valid from 26 March 2026
	Incentives and benefits	- Capital subsidy capped at INR 8 crore, INR 24 crore, or ₹32 crore, depending on the project cost - Cargo aggregation facilities at 25% of project cost, up to INR 20 crore - Technology and logistics solutions at 10% of the project cost - Truck parking bays at 20% of project cost, up to INR 20 crore - Cold chain facilities at 25% of project cost, up to INR 20 crore - Logistics parks (MMLPs/Air rail cargo) at 25% of the project cost - Inland container depots at 25% of the project cost - Warehousing facilities at 20% of the warehousing project cost - Green logistics at purchase incentives for cargo e-cycles, EV-related tax/registration concessions, and 10% support for logistics waste management projects (subject to conditions)
Nagaland Tourism Policy, 2023	Tenure/Period	Policy effective from 1 January 2023 and valid for 10 years (2023–2033)
	Incentives and benefits	30% capital subsidy for tourism infrastructure projects - SGST reimbursement for tourism units - Support for marketing, branding, and promotions - Grants for hospitality and tourism training - Tourism Excellence Awards for the best performers - Focus on eco-tourism, adventure, heritage and culinary tourism - Single-window facilitation and sustainable tourism standards - Target: 1.5 lakh plus annual tourists by 2026
Nagaland IT Policy, 2004	Tenure/Period	Policy effective from the date of notification (2004 onward) until replaced by a new policy
	Incentives and benefits	- Tax exemptions for IT industries - IT/ITES recognised as an industry eligible for subsidies

Policy Name	Particulars	Details
		- Government commitment: 2 to 3% of departmental budgets for IT - Training target: 50,000 plus people in IT skills by 2007 - State-wide IT network and e-governance rollout - PPP support for IT infrastructure development - IT education in all schools and vocational institutes - Priority for GIS, digital governance and SMART ID cards
Nagaland Food Processing Policy, 2024	Tenure/Period	Valid till 31 March 2030
	Incentives and benefits	- Nagaland Food Processing Industries Policy is aimed at accelerating the growth of the food processing sector - Focus on infrastructure, value-chain development, cold storage, logistics and processing facilities - Reduction of post-harvest losses and the promotion of value addition at the farm-gate level - Support for entrepreneurs, farmers, start-ups, women and rural enterprises through incentives and capacity building - Emphasis on food safety, the FSSAI compliance, quality certification and domestic and export markets - Dedicated FPI Directorate for implementation, facilitation, institutional credit and central and state scheme support



Policy name	Particulars	Details
Tripura Industrial Investment Policy, 2024	Tenure/Period	Policy effective from 7 October 2024 and valid for 5 years (2024–2029)
	Incentives and benefits	30% capital investment subsidy (max INR 5 crore) 50% transport subsidy for remote areas • INR 2/unit power tariff rebate - Focus sectors: bamboo, rubber, tea, food processing, agarwood - Six new industrial parks with ADB funding of INR 150 million - Targets INR 5,000 crore investment and 50,000 jobs over 5 years
Tripura Data Centre Policy, 2021 amendment	Tenure/Period	Policy effective from 30 October 2021 and valid till 31 March 2027
	Incentives and benefits	25% capital subsidy (max INR 10 crore per project) - Special power tariff @ INR3.5/unit • 50% bandwidth cost subsidy 100% stamp duty reimbursement - Up to INR 5 lakh for training local employees - Targets INR 1,000 crore investment and 5,000 direct jobs - Promotes green data centres and renewable energy integration
Tripura Start-Up Policy, 2024	Tenure/Period	Policy effective from 1 April 2024 and valid until a new policy is introduced
	Incentives and benefits	- Seed funding up to INR 10 lakh - Venture capital assistance up to INR 50 lakh - Operational cost reimbursement up to INR 5 lakh/year 100% stamp duty exemption for start-ups - INR 100 crore start-up fund to support 500+ start-ups - Focus sectors: IT/ITeS, agro-processing, bamboo - Incubation centres, skill programmes, and global exchange initiatives - Target to create 10,000 direct jobs
Tripura Skill and Entrepreneurship Policy, 2024	Tenure/Period	Policy effective from 8 October 2024 and valid for 5 years (2024–2029)
	Incentives and benefits	- INR 150 crore Skill Development Fund (SDF) - Interest-free loans up to INR 2 crore for MSMEs 50% subsidy on skill training costs for marginalised groups

Policy name	Particulars	Details
		- Plan to create 37,534 skilled workers over 10 years - Increase female workforce participation from 29% to 40% - Target to reduce unemployment from 21.7% to 15%; establish 50 skill hubs across the state - Certify 1 lakh plus individuals under the NSQF
Tripura IT/ITeS Policy, 2022	Tenure/Period	Policy valid from 1 April 2022 to 31 March 2027
	Incentives and benefits	30% capital investment subsidy - Reimbursement of floor space and plug-and-play rentals 25% bandwidth cost subsidy - Special power tariff @ INR4/unit - Reimbursement of standard certification charges - Exemption from EMD and security deposits 100% stamp duty reimbursement for start-ups - Targets the creation of 20,000 plus IT jobs and supports rural BPOs and IT parks



Policy name	Particulars	Details
The Industrial and Investment Policy of Mizoram, 2025	Tenure/Period	Notified on 21 August 2025 and effective with immediate effect until the new policy is notified
	Incentives and benefits	- Land development subsidy of 25% and factory building subsidy of 25% for new MSME units in notified industrial areas, capped up to INR 10 lakh and INR 15 lakh respectively - Interest subsidy up to 5% per annum on term loan for new MSME units for 5 years, subject to annual claim limit of INR 10 lakh - Water subsidy and power subsidy of 60% / 25% / 15% for micro / small / medium enterprises respectively for 5 years, capped up to INR 10 lakh and INR 20 lakh per annum respectively - State GST reimbursement for manufacturing MSMEs on net SGST paid for 5 years from commencement of commercial production - IT / ITES units eligible for 50% rental subsidy for 3 years, capped up to INR 1.5 lakh per annum, and 25% subsidy on eligible cloud service charges, capped up to INR 1 lakh annually for 2 years - Green incentives include up to 50% subsidy for ETPs / ZLD / wastewater recycling facilities, capped up to INR 10 lakh.
The Industrial Policy of Mizoram, 2025	Tenure/Period	Notified on 23 May 2025 and effective with immediate effect until new policy notified.
	Incentives and benefits	- Land development subsidy of 25% and factory building subsidy of 25% for new MSME units in notified industrial areas, capped up to INR 10 lakh and INR 15 lakh respectively. - Interest subsidy up to 5% on term loan for new micro and small enterprises for 5 years, subject to annual claim limit of INR 10 lakh. - Power subsidy of 60% / 25% / 15% for micro / small / medium enterprises respectively for 5 years from commencement of production. 50% subsidy on power line, capped up to INR 5 lakh per unit, and 50% subsidy on captive power generating set, capped up to INR 5 lakh per unit. 50% transportation subsidy on actual cost of transportation of plant and machinery by rail / road and 50% skilling / re-skilling incentive, capped up to INR 2 lakh per training per annum

Policy name	Particulars	Details
		Market promotion subsidy up to 30% of stall rental cost, capped up to INR 1 lakh per stall, and green incentives for ETP / ZLD / solid waste management / pollution control devices / captive power plant to be notified separately
The Mizoram Procurement Preference Policy for Micro and Small Enterprises, 2025	Tenure/Period	Notified on 25 February 2025 and effective from the date of notification
	Incentives and benefits	- Minimum 25% of total annual procurement by State procuring authorities to be made from products / services of MSEs located in Mizoram - Registered MSEs eligible for price preference up to 12% over L1 price where L1 bidder is a non-registered enterprise - Registered MSEs eligible for 50% reduction in earnest money deposit and tender document cost - Preference to be given to registered MSEs over non-registered units, with priority for procurement from manufacturers within Mizoram - No minimum turnover requirement for registered enterprises for participation in procurement process - Registration under the policy valid for 5 years and renewable every 5 years on payment of renewal fee and verification of continued eligibility
The Mizoram State Logistic Policy, 2022	Tenure/Period	Effective from 2022 valid for 5 years or till declaration of a new / revised policy, whichever is earlier
	Incentives and benefits	- Logistics and warehousing units set up in Mizoram to be accorded industry status - Logistics sector units eligible for incentives available to industrial units under the Mizoram Industrial Policy, as notified from time to time - Separate incentives may be formulated by the Government based on periodic assessment and sectoral requirements - Green logistics and warehouses to be promoted through incentives for adoption of GRIHA / LEED norms and sustainable infrastructure measures - Logistic and Warehousing Facilitation Cell to act as single point of reference for logistics-related approvals, facilitation, project monitoring and investor support - Warehouses, logistics parks, integrated logistics parks, air cargo facilities, truck terminals, inland waterway infrastructure and border trade logistics to be developed across strategic locations

Policy name	Particulars	Details
Sikkim Industrial and Investment Policy, 2024	Tenure/Period	Effective from 24 September 2024 and valid for 10 years or till a new policy is announced, whichever is earlier
	Incentives and benefits	- SGST reimbursement up to 75% for 10 years on finished products, capped at 250% / 200% / 150% of FCI for micro / small / medium and large enterprises respectively - Stamp duty reimbursement / exemption up to 50%, capped up to INR 25 lakh, with 100% exemption for women entrepreneur units, capped up to INR 50 lakh - Other incentives include power subsidy, technology transfer and quality certification support, financial assistance for MSMEs listed on stock exchange and assistance for environmental compliance, subject to overall ceiling of 100% of FCI excluding SGST reimbursement - Patent registration reimbursement up to INR 2 lakh for domestic patent and INR 10 lakh for international patent, subject to maximum 5 reimbursements per company during the policy period - Units in Frontier Economic Zones eligible for free rental on lease of Government land for initial 5 years from commencement of production - Start-up and incubation support includes funding up to INR 10 crore per incubation centre and Innovation Fund support of INR 50 crore for start-ups, women and youth
Sikkim State Logistic Policy, 2025	Tenure/Period	Effective from 2025 and valid for 5 years or until revised, whichever is earlier
	Incentives and benefits	- Logistics sector to be accorded industrial status and eligible to avail incentives under the Sikkim Industrial and Investment Policy, 2024 - State Logistics and PM GatiShakti Cell to act as nodal agency for logistics-related facilitation, approvals, registration, land allotment, trade facilitation and grievance redressal - Logistics infrastructure such as industrial / logistics parks, warehousing, cold storage, food godowns, truck terminals, air freight stations and air cargo complexes to be promoted across the State - Up to 20% area in Industrial Parks may be earmarked for logistics infrastructure based on specific needs and potential of each industrial park - Development of green logistics facilities to be encouraged through solar panels, rainwater harvesting, ETPs / STPs,

Policy name	Particulars	Details
		waste management, recycling and renewable energy adoption Eligible logistics parks / industrial parks required to have minimum 5 acres of land and minimum fixed capital investment of INR 1 crore, with employment of minimum 80% Sikkimese origin persons in managerial cadre and 90% in non-managerial cadre
Sikkim Start Up Policy, 2025	Tenure/Period	Effective from 2025 and valid for 5 years or until modified / superseded by the State Government
	Incentives and benefits	- Seed fund support up to INR 15 lakh for start-ups in specified sectors 50% rental reimbursement for start-ups for 3 years, capped up to INR 2.5 lakh per annum, and one-time establishment grant up to INR 1 lakh 100% reimbursement of stamp duty / registration fee / conversion fee on first sale or lease transaction 100% patent filing cost reimbursement, capped up to INR 3 lakh for domestic patent and INR 6 lakh for international patent 50% capital subsidy for setting up R&D lab, capped up to INR 10 lakh, and 30% capital subsidy on plant and machinery for start-ups using local resources / reuse / recycling / sustainable innovation 50% reimbursement for marketing and networking events, capped up to INR 1 lakh per annum for domestic events and INR 3 lakh per annum for international events
Sikkim Micro, Small And Medium Enterprises Policy, 2022	Tenure/Period	Notified on 28 January 2022 until superseded
	Incentives and benefits	100% exemption from stamp duty / reimbursement of transfer duty on purchase or lease of land / shed / building for MSME activities, capped up to INR 2 lakh 50% SGST reimbursement for new MSMEs engaged in manufacturing, servicing and job work for 3 years, capped up to INR 2 lakh - Interest subsidy of 25% for first 5 years on credit loan availed for enterprise development, capped up to INR 2 lakh per year 50% transportation cost support for participation in national / international trade fairs and exposure training support for entrepreneurs outside the State - Green incentives include 50% reimbursement for water audit and energy audit, capped up to INR 1 lakh each, and 50% reimbursement for creation of greenery, capped up to INR 1 lakh - Marketing and export support includes 25% procurement target from MSEs, tender fee / EMD exemption, 15% price preference, and reimbursement of export logistics

Policy name	Particulars	Details
		expenses up to 50% through seaports / 30% through airports
IT, Electronics and Telecom Policy 2021	Tenure/Period	Valid for minimum 5 years or till declaration of a new / revised policy
	Incentives and benefits	- IT / ITES / Electronics / Telecommunication sector to be treated as essential service and covered under the consolidated State Investment Incentive Scheme - IT / ITES / Electronics and Telecommunication units commencing operations during the policy period eligible to claim incentives for up to 5 years from commencement of commercial production - Special support proposed for development of IT / ITES / Electronics and Telecommunication clusters, including Special Economic Zones and Electronic Manufacturing Clusters - Private investment to be encouraged in IT parks, training centres, incubation centres, electronics manufacturing, BPO / KPO, data centres, cyber security and emerging technology sectors - Government to support e-Governance infrastructure, single unified e-service portal, citizen facilitation centres and procurement preference for innovative start-up / MSME solutions



Manipur

Policy name	Particulars	Details
Manipur Tourism Policy, 2022	Tenure/Period	Policy notified in 2022
	Incentives and benefits	- Aims to attract tourists and investments in hotels, restaurants, transport, communication, heritage sites, homestays, and ancillary trades/activities - Targets tourism revenue contribution of 5% of State GDP by 2030 - Promotes sustainable, responsible, and inclusive tourism - Focus on private sector led growth and entrepreneurship in tourism - Support to Micro and SME enterprises in the tourism sector - Emphasis on homestays under the ambit of micro-enterprises to enable benefits under existing schemes - Creation of Tourism Development Fund for tourism infrastructure
The Industrial and Investment Policy of Manipur, 2022	Tenure/Period	Notified in 2022 valid until superseded
	Incentives and benefits	- Capital investment subsidy @ 30% of investment in plant and machinery, subject to ceiling of Rs. 50 lakh - Additional subsidy of 2.5% on fixed capital for ST, SC, Women Individuals and Persons with Disability - Interest subsidy of 3% on working capital loan for 10 years and 100% insurance premium support on capital investment for 10 years - Transport subsidy @ 25% for eligible movement of raw materials/finished goods, including air freight from Kolkata airport or any airport in NER - Power subsidy of 50% for micro & small industry, 23.7% for medium industry and 17.3% for large industry - Reimbursement of patent/design/trademark registration fee, certification fee, stamp duty and registration fee, along with EMD/security deposit exemption
Manipur Startup Policy, 2022	Tenure/Period	Notified in 2022 valid until superseded
	Incentives and benefits	- Seed grant and seed funding offered to startups through Manipur Startup Venture Fund - Incubation support through mentoring services, access to labs, facilities, etc. - Free access to universities, libraries, government laboratories, centres of excellence, PSUs, etc.

		• Reimbursement of cost of filing and prosecution of patent applications • Revenue-stage startups eligible for financial assistance up to INR 100 lakhs, including 30% grant from Startup Manipur • Stamp duty reimbursement, EMD exemption, market access, self-certification and compliance incentives
The Manipur Mineral Policy, 2021	Tenure/Period	• Policy notified on 4 January 2022 until superseded
	Incentives and benefits	• Promotes investment in mining and mineral-based industries to generate employment for local people • Encourages scientific and sustainable exploration and exploitation of mineral resources • Focus on value addition and growth of mineral-based industries in the State • Preference to mineral-based industries based on quantum of investment, value addition at ore stage and induction of new technology • Promotes infrastructure development, mechanization, automation and computerization in mining activities • Implementation through State Geological Programming Board, State Level Committee and District Mineral Foundation



Union territories

Policy name	Particulars	Details
Delhi Electric Vehicle Policy, 2026-30	Tenure/Period	1 July 2026 - 31 March 2030
	Incentives and benefits	- Purchase subsidy for electric two-wheelers up to INR 30,000 in Year 1, INR 20,000 in Year 2, and INR 10,000 in Year 3. - Purchase incentive for e-autos up to INR 50,000 in Year 1, INR 40,000 in Year 2, and INR 30,000 in Year 3. - Purchase incentive for electric N1 goods vehicles up to INR 1,00,000 in Year 1, INR 75,000 in Year 2, and INR 50,000 in Year 3. - Scrapping incentive of INR 10,000 for electric two-wheelers, INR 25,000 for e-autos, INR 1,00,000 for electric cars, and INR 50,000 for electric N1 goods vehicles. 100% exemption from road tax and registration fees for eligible EVs registered in Delhi during the policy period. - Electric cars up to INR 30 lakh are eligible for 100% exemption, while strong hybrid EVs are eligible for 50% exemption till 31 March 2030. - No road tax and registration fee exemption for electric cars priced above INR 30 lakh.
Delhi Industrial & Economic Development Policy, 2023-2033	Tenure/Period	2023-2033 (10-year policy framework)
	Incentives and benefits	- Single-window system and reduced compliance burden for industries - Infrastructure support for greenfield industrial areas, sector-specific hubs, and redevelopment through PPP - Property tax rebates for incremental construction in sectors such as IT and healthcare - Financial support for JCI/NABH accreditations for hospitals - Subsidies for infrastructure upgrades and skill development - Export promotion support, including enhanced logistics and participation in global trade fairs
Delhi Solar Policy, 2023	Tenure/Period	Effective 2023; valid for 3 years (supersedes Delhi Solar Policy 2016)
	Incentives and benefits	- Target of 4500 MW solar capacity by 2026-27 (750 MW rooftop + 3750 MW utility-scale from outside Delhi) - Capital subsidy of INR 10,000/KW for residential consumers (max INR 30,000) - Central financial assistance (CFA): - INR 30,000/kW for systems up to 2 kW. - INR 18,000/kW for 2-3 kW systems. - Fixed INR 78,000 for systems above 3 kW

Policy name	Particulars	Details
Delhi Industrial Policy, 2025-2035	Tenure/Period	Draft policy was released for public comments on 16 July 2025. Not notified still
	Incentives and benefits	- Promotes high-value, non-polluting industries, such as frontier technology services, research and development, and hospitality - Capital support to new tech and innovation-based units, including reimbursement of eligible fixed capital investment, interest subsidy, and net SGST reimbursement - Encourages redevelopment of industrial areas, vertical expansion, and flatted factories to address land limitations - R&D and innovation through dedicated institutional frameworks, funding assistance, and industry-academia collaboration - Hospitality units located near major business hubs receive facilitation benefits to increase room capacity - Ease of doing business through a unified single window system for approvals and grievance redressal
Chandigarh Industrial Policy, 2015 Chandigarh Industrial Amendment Policy, 2019	Tenure/Period	Policy notified in 2015, with ongoing
	Incentives and benefits	25% subsidy on fixed capital investment for industries in priority sectors 100% exemption on stamp duty for land purchased in the notified industrial zones 50% rebate on property tax for environmentally friendly units - INR 1 per unit electricity tariff subsidy for five years - An additional 5% capital subsidy for units employing women or differently abled individuals - Land provided at concessional rates in notified industrial zones, with an additional 10% reduction for the units in backward areas
Chandigarh IT & Electronics Policy, 2013	Tenure/Period	The policy was notified in 2013 and is operative to promote growth in the IT and electronics sectors
	Incentives and benefits	- INR 20 crore venture capital fund to support micro and small IT and ITES enterprises - Mandatory allocation of at least 10% of the contract value to MSMEs in large government IT projects - Uninterrupted power supply and priority access to high-speed internet in IT parks - Establishment of incubation centers in educational institutions to support IT start-ups and innovation
	Tenure/Period	Valid for five years from notification, with annual review during the policy period

Policy name	Particulars	Details
Chandigarh Electric Vehicle Policy, 2022	Incentives and benefits	• Purchase incentives for all EV categories, including early-bird benefits for registrations till 31 March 2023 • 100% exemption on road tax and registration fees for EVs • Incentives for setting up public and private charging stations, including GST reimbursement on fast chargers • Electricity duty exemption for charging infrastructure • Support for start-ups through monthly infrastructure grants and patent fee reimbursement • Mandatory EV-ready building norms and EV charging at fuel stations • Introduction of electric buses and skill-development programs for EV technicians
Chandigarh Excise Policy 2026-27	Tenure/Period	• Applicable from 1 April 2026 to 31 March 2027
	Incentives and benefits	• Retail liquor vends to be allotted through e-tendering, with a cap of 10 licensing units for a single person/family/entity. • Minimum retail sale price to be mandatorily displayed on liquor brands; no maximum retail sale price fixed for 2026-27. • Departmental stores may obtain an L-10B licence on payment of INR 30 lakh, subject to turnover and area conditions. • Total basic quota fixed at 117.40 lakh PL of IMFL, 20 lakh PL of country liquor, and 8 lakh PL of imported foreign liquor. • L-10C microbrewery licence may be granted on the payment of INR 12 lakh for the policy year. • Additional godown for retail vendors may be allowed on payment of INR 5 lakh, subject to location and compliance conditions. • Banquet halls/marriage palaces to obtain mandatory L-5D registration for serving liquor, with a licence fee of INR 1 lakh. • Online issuance of licences, label approvals, permits, passes and renewals introduced to promote the ease of doing business.
Chandigarh Start-up Policy, 2025	Tenure/Period	• Valid for five years from its notification dated 28 April 2025
	Incentives and benefits	• Supports start-ups from ideation to commercialisation through grants, reimbursements, and incubation support • Annual grand competitions offer idea-stage grants, while seed and early-growth start-ups receive structured financial assistance released in tranches • Start-ups working from recognised co-working spaces get rental reimbursement

Policy name	Particulars	Details
		- Additional support for patent filing, certifications, acceleration programmes, and participation in national and international events - Strengthens incubators with grants for technology upgrades, sustenance allowance, and mentorship programmes - Virtual incubation platform and the Start-in-Chandigarh portal ensure easy access to services, while self-certification under labour laws and relaxed procurement norms reduce compliance burden - Supported through e-cells, faculty development programmes, start-up fests, and strong industry-academia collaboration
Jammu and Kashmir Industrial Policy, 2021-30	Tenure/Period	Effective for 10 years from 23 August 2021
	Incentives and benefits	100% subsidy on installation of DG sets having capacity from 10 kW to 2000 kW, subject to a ceiling of INR 40 lakh (Zone A) and INR 45 lakh (Zone B). 100% exemption from stamp duty 30% reimbursement of expenses for obtaining quality certifications maximum of ₹2 lakh 25% subsidy on expenditure for automation, software/hardware, BPR, computers, IT and online pollution control devices, subject to a maximum of ₹2 lakh 60% subsidy on the cost of new pollution control devices, subject to a maximum of ₹50 lakh 50% subsidy installation of equipment for wastewater recycling, zero-discharge systems, solid waste management, etc. 3% of GST turnover for existing micro units registered before 31 March 2021, available for 5 years, subject to an annual ceiling of INR 10 lakh 100% net SGST reimbursement for eligible existing units registered under GST before 31.03.2021, for 10 years
Jammu and Kashmir Trade and Export Policy, 2018-28	Tenure/Period	Effective for 10 years from 10 October 2018
	Incentives and benefits	100% reimbursement of SGST for exporters - Freight subsidy for transport beyond 1,000 km - Seed capital support up to INR 7.5 lakh - Promotion of export-linked infrastructure, including parks and logistics - Support for high-value products, such as saffron handicrafts and basmati - Digital facilitation for trade processes and branding under “Brand Kashmir”
	Tenure/Period	Effective from 2024 and operative up to 2027

Policy name	Particulars	Details
Jammu & Kashmir Start-up Policy 2024	Incentives and benefits	- Venture Capital Fund of INR 250 crore, with initial government infusion of up to INR 25 crore, to support recognised start-ups in Jammu & Kashmir - Facilitates eligible JKEDI and DPIIT-recognised start-ups to access loans under the Credit Guarantee Scheme for Start-ups - one-time seed funding assistance of up to INR 20 lakh in 4 equal instalments for prototype development, market entry, innovation, marketing, and scaling-up activities - Facilitates patent-related assistance through schemes of the Government of India, DPIIT, Start-up India, MSME Ministry, and other agencies - Earmarks INR 10 lakh for specific, complex, or technical mentorship support not locally available through existing institutions or incubation centres
Jammu & Kashmir Export Policy 2024 (Draft)	Tenure/Period	Effective upon notification and valid for three years
	Incentives and benefits	30% export subsidy capped at INR 10 lakh for GI and ODOP products 75% airfare reimbursement for trade fairs - Patent assistance INR 2 lakh for national and INR 10 lakh for international filings - Logistics support through dedicated hubs, cold chains, and multi-modal parks - Digital marketing support and ONDC integration - The Gateway Port Scheme and air-freight incentives to reduce inland transport costs
Jammu & Kashmir Foreign Investment Promotion Policy 2022	Tenure/Period	Effective from 3 March 2022 and valid for 10 years
	Incentives and benefits	- Dedicated land bank for foreign investors - Streamlined approvals through the J&K Industrial Policy 2021-30 - Integration with central FDI framework under DPIIT and FEMA - Single-window portal for land allotment and clearances - Sector-specific industrial parks in IT, textiles, agro, and high-value industries
Industrial Development Scheme (IDS), 2017 (Revised Guidelines)	Tenure/Period	Effective from 23 April 2018 and valid for 10 years
	Incentives and benefits	- Central capital investment incentive at 30% up to INR 5 crore - Central interest incentive at 3% for working capital loans - GST reimbursement on the central share of GST paid - Transport incentive for rail, air, and waterways freight

Policy name	Particulars	Details
		- Comprehensive insurance incentive for plant and machinery - Benefits up to INR 200 crore per unit - FIFO-based processing and periodic inspections for compliance
Ladakh Sustainable Industrial Policy 2022-27	Tenure/Period	Effective from 17 January 2023 and valid until 16 January 2028
	Incentives and benefits	50% reimbursement for green technology installation costs up to INR 25 lakh - Air and export freight subsidies of 50%–60% up to INR 5 lakh annually - Grants for wastewater recycling systems and pollution control devices - Support for enterprises led by women, specially abled, and third-gender entrepreneurs - Single-window clearance system for industrial approvals - Infrastructure support to promote eco-friendly and local resource-based industries, including Pashmina wool and medicinal plants
Ladakh Industrial Land Allotment Policy, 2025	Tenure/Period	Valid since 21 February 2025 for 10 years
	Incentives and benefits	- Aims to create a transparent and fair industrial land allotment mechanism - Reserves 70% of land in industrial estates for micro and small enterprises, and 30% for medium and large investors - Provides specific land reservation for priority sector industries, start-ups, and underprivileged sections, including women, specially abled persons, and third gender persons - The District Level Single Window Clearance Committee decides projects with plant and machinery investment up to INR 50 crore, while higher investment projects are considered by the UT Level Committee - Land is allotted on lease initially for 30 years, extendable up to 60 years, subject to compliance with lease terms and production timelines - Allottees must pay 100% land premium within 60 days from the issuance of the allotment letter and execute the lease deed within the prescribed timeline
Puducherry Industrial Policy, 2016	Tenure/Period	Effective from 4 October 2016
	Incentives and benefits	- Capital investment subsidy of 40% for micro and small enterprises up to INR 40 lakh 35% subsidy for medium and large enterprises up to INR 35 lakh

Policy name	Particulars	Details
		45% subsidy for women and SC/ST entrepreneurs up to INR 75 lakh - VAT or SGST reimbursement for 5–7 years, depending on the region 25% interest subsidy on loans capped at INR 5 lakh annually 100% stamp duty reimbursement, capped at INR 25 lakh per unit, deemed effective from 4 June 2018 30% infrastructure subsidy up to INR 1 crore - Support for skill development, quality certifications, IPR protection, market development, and energy audits
Puducherry IT Policy, 2017	Tenure/Period	Effective from 2017
	Incentives and benefits	- Capital investment subsidy of 40% for micro and small enterprises up to INR 40 lakh 35% subsidy for medium enterprises up to INR 35 lakh 45% subsidy for women SC and ST entrepreneurs up to INR 75 lakh - SGST reimbursement for 5–7 years, up to 100% for micro and small enterprises 75% for medium, and 50% for large enterprises 100% stamp duty exemption 30% infrastructure subsidy up to INR 1 crore for IT buildings - Power subsidy of INR 0.50 per unit for 5–7 years 50% reimbursement of training fees up to INR 3,000 per person 50% market development assistance for international fairs up to INR 5 lakh - Grants up to INR 10 lakh for technology acquisition and INR 2–5 lakh for IP registration - Pollution control exemptions and self-certification under labour laws
Puducherry Integrated Logistics Infrastructure, Multi-Modal Logistics Park and Warehouse Policy, 2023	Tenure/Period	Valid for 5 years from notification or until replaced
	Incentives and benefits	15% capital investment subsidy capped at INR 50 lakh - Interest subsidies on logistics infrastructure loans - Financial support for logistics start-ups - Grants for skill development in logistics - Incentives for green logistics, renewable energy adoption, and eco-friendly transport - Support for PPP-based development of logistics parks, warehouses, and multi-modal facilities
	Tenure/Period	Active from 20 May 2022 to 19 May 2027

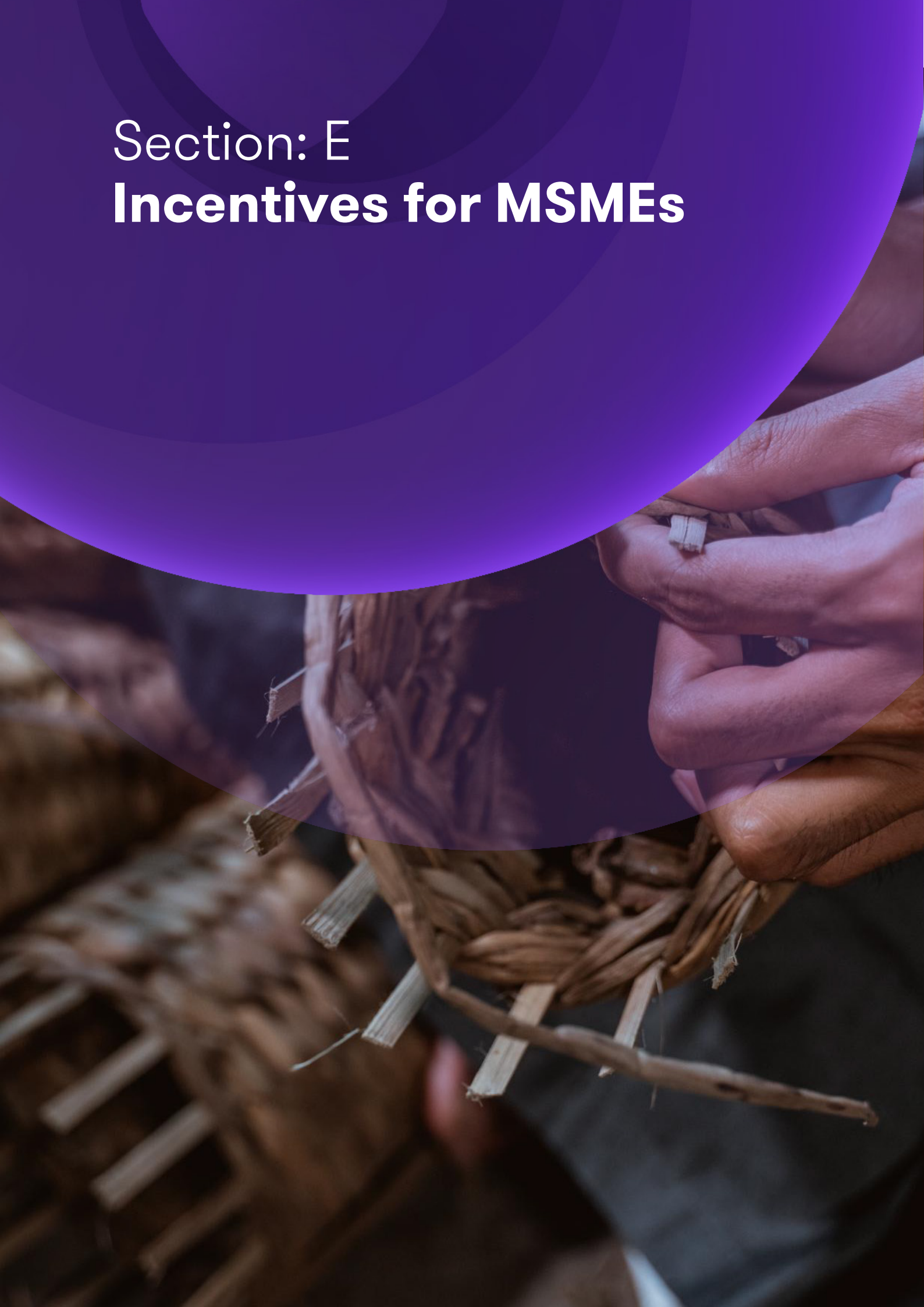
Policy name	Particulars	Details
Dadra and Nagar Haveli and Diu - Investment Promotion Scheme (IPS) 2022	Incentives and benefits	- Capital subsidy up to INR 35 lakh for MSMEs and INR 50 lakh for thrust sectors - Interest subsidy covering 50%-70% of interest cost, subject to caps 25% subsidy on ZLD facilities capped at INR 30 lakh 75% reimbursement of training fees up to INR 1.5 lakh per individual - Export subsidy of 1%-2% of the export value, capped at INR 20-30 lakh - Employment incentive of INR 3 lakh per 20 local hires, capped at INR 15 lakh
Renewable Energy Policy 2024 for the U.T. of Dadra and Nagar Haveli and Daman & Diu	Tenure/Period	Effective from 6 February 2024 until superseded or modified
	Incentives and benefits	- Open access exemptions and financial assistance for rooftop and ground-mounted solar PV - Capital subsidy for domestic/housing societies over and above the MNRE subsidy for solar installations up to 10 kW - Support for evacuation infrastructure and net/gross metering - Mandatory solar PV adoption for government buildings and new industries - Tax exemptions and priority support for projects set up during the policy period - Target to develop 500 MW solar capacity in the UT
A&N Islands Industrial Estate Allotment and Management Policy, 2025.	Tenure/Period	Effective from 28 February 2025 and valid until amended or repealed
	Incentives and benefits	- Structured allotment of industrial plots and sheds for MSMEs, entrepreneurs, and eligible industrial enterprises - Reserved/preferential allotment for local entrepreneurs, STs, SHGs, women, Divyang and ex-servicemen applicants - Priority to manufacturing, service-sector, and sector-specific industrial activities with cluster-based planning - Infrastructure support through internal roads, drains, electricity, water supply, waste treatment, and common facilities - Promotion of sustainable industrial activity through pollution-category restrictions and environmental compliance - Strong compliance framework to prevent idle holding, encroachment, subletting, and misuse of industrial land
Andaman and Nicobar Islands Logistics Policy, 2023	Tenure/Period	Effective from 2023 for five years or until replaced
	Incentives and benefits	- Industry status for logistics and warehousing units - Eligibility for industrial policy benefits - Single-window clearance for approvals

Policy name	Particulars	Details
		• Incentives for green logistics GRIHA/LEEDS compliance • Support for integrated logistics parks, cold storage, and transport yards • Focus on the marine and agriculture export supply chains • Promotion of digital logistics and skill development



Section: E

Incentives for MSMEs



Sr. No.	Name of scheme/Policy	Key features (Tenure/benefits/eligibility)
1	Prime Minister's Employment Generation Programme (PMEGP)	- Credit-linked subsidy for new micro-enterprise setup - Subsidy: 15–35% of project cost - Project limits: Manufacturing up to INR 50 lakh; services up to INR 20 lakh - Eligibility: Individuals aged 18 and above with their own required contribution - The beneficiaries can apply for loan under the Scheme only through PMEGP e-portal http://www.kviconline.gov.in/pmegpeportal/jsp/pmegponline.jsp
2	2nd Loan for Upgradation – PMEGP/REGP/MUDRA Units	- For the expansion/modernisation of existing successful units - Subsidy: 15% (20% for NER/Hill states) - Project cost: Up to INR 1 crore (manufacturing), INR 25 lakh (services) - Eligibility: Existing profit-making units with repaid first loan
3	Credit Guarantee Trust Fund Scheme for Micro and Small Enterprises (CGT SME)	- Collateral-free loans up to INR 10 crore - Guarantee covers 75–90% of the cost, based on the category - Includes service, trading, education/training units - Eligibility: Udyam-registered MSEs – new and existing
4	Interest Subsidy Eligibility Certificate (ISEC)	- Credit at a concessional rate of interest of 4% per annum for working capital - Difference between the actual lending rate and 4% is paid by the Central Government through KVIC to the lending banks
4	Micro and Small Cluster Development Programme (MSE-CDP)	- Common facility centres (CFCs) and infrastructure support - Gol assistance: Up to 80% (CFC), 70% (Infrastructure) - Max project cost: CFC INR 30 cr, Infra INR 15 cr - Eligibility: SPVs of existing entrepreneurs
5	Scheme of Fund for Regeneration of Traditional Industries (SFURTI)	- Cluster-based support for traditional artisans - Funding: INR 2.5–INR 5 crore, depending on the number of artisans - Includes skill development, design, raw material, and marketing - Eligibility: Artisans in sectors such as handicrafts, coir, bamboo, honey, etc
6	Entrepreneurship & Skill Development Programme (ESDP)	- Training programmes: EAP (1 day), E-SDP (6 weeks), MDP (1 week) - For entrepreneurship, technical skills, and management skills - Eligibility: Aspiring and existing entrepreneurs.
7	Assistance to Training Institutions (ATI)	- Capital grants for strengthening the EDI infrastructure - Support up to INR 3 crore for state EDIs - Eligibility: National MSME institutions and state EDIs
8	Coir Vikas Yojana (CVY)	- R&D, training, skill upgradation, marketing, and export promotion for the coir sector - Includes Mahila Coir Yojana - Eligibility: Coir production units with Udyam registration

Sr. No.	Name of scheme/Policy	Key features (Tenure/benefits/eligibility)
9	Procurement & Marketing Support (PMS) Scheme	- Support for trade fairs, exhibitions, VDPs, packaging, barcoding, e-commerce - Retail outlet development for GI products - Eligibility: Manufacturing and service MSEs with Udyam registration
10	International Cooperation (IC) Scheme	- Support for participation in global fairs, BSMs, and conferences - Reimbursement for airfare, stall charges, and publicity - Support for first-time exporters (CBFTE) - Eligibility: MSMEs, EPCs, and industry bodies.
11	National SC-ST Hub	25% capital subsidy (max INR 25 lakh) - Up to 100% airfare subsidy for marketing - Reimbursements for loan processing, testing, and EPC membership - Eligibility: SC/ST entrepreneurs
12	ASPIRE – Promotion of Innovation, Rural Industry & Entrepreneurship Scheme	- Support for livelihood business incubators (LBIs) - Capital support up to INR 1 crore (government), INR 75 lakh (private) - Opex support for incubation and skill programmes - Eligibility: Government institutions, industry associations, and private non-profits
13	Khadi Gramodyog Vikas Yojana (KGVY)	- Subsidies for Khadi production, workshops, and marketing infrastructure - Multiple sectoral training programmes (pottery, honey, leather, toys, etc.) - Eligibility: Khadi institutions and artisans (18–55 yrs)
14	Promotion of MSMEs in NER & Sikkim	90% GoI assistance for mini technology centres, industrial estate development, and tourism infra - The maximum project cost is INR 15 crore (new estates) - Eligibility: State government agencies
15	PM Vishwakarma Scheme	- Skill training (basic and advanced) + stipend INR 500/day - Toolkit incentive up to INR 15,000 - Collateral-free credit up to INR 3 lakh @5% interest - Eligibility: Artisans/craftspeople in 18 traditional trades
16	Tool Rooms & Technical Institutions	- Technology support: Tooling, design, CAD/CAM, 3D printing. - Training from the school-level to the M.Tech level - Eligibility: MSMEs, students, and entrepreneurs
17	MSME Champions Scheme (Merged TUS) – ZED, Innovative, Lean	- ZED: Subsidy 50–80% on certification, rewards, and testing support - Innovative: Incubation support up to INR 15 lakh; design support up to INR 40 lakh; IPR reimbursement. Lean: Cost support for lean interventions (basic/intermediate/advanced). - Eligibility: Udyam-registered MSMEs.

Sr. No.	Name of scheme/Policy	Key features (Tenure/benefits/eligibility)
18	Self-Reliant India (SRI) Fund	• Growth capital via equity/quasi-equity. • Mother–daughter fund structure, corpus INR 10,000 crore. • For scaling MSMEs towards listing and global competitiveness. • Eligibility: Viable MSMEs with growth potential.
19	RAMP – Raising & Accelerating MSME Performance	• World Bank-supported programme to improve market access, tech upgradation, credit, and digitisation. • Targets 5.5 lakh MSMEs. • Eligibility: MSMEs through state agencies.
20	PM Formalisation of Micro Food Processing Enterprises (PMFME) Scheme	• 5 years (FY 2020-21 to FY 2024-25) with a total outlay of INR 10,000 crore. • Although the original scheme period ended in FY 2024-25, implementation, claim processing and disbursement continue for sanctioned beneficiaries. • Covers both upgradation of existing micro food processing enterprises and setting up of new micro food processing units. • Credit-linked Capital Subsidy (Individual Enterprises): 35% of eligible project cost, subject to a maximum subsidy of INR 10 lakh per unit. • Common Infrastructure Support: 35% credit-linked capital grant for eligible common infrastructure projects of FPOs, SHGs, Cooperatives and Government agencies, subject to a maximum of INR 3 crore. • Seed Capital for SHGs: INR 40,000 per SHG member (up to INR 4 lakh per SHG) for working capital and purchase of small tools. • Branding & Marketing Support: 50% grant for branding and marketing to eligible FPOs, SHGs, Cooperatives or SPVs of micro food processing enterprises

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