



IT Policy Comparison



Incentive Category	Gujarat IT/ ITeS Policy (2022-27)	Madhya Pradesh IT, ITeS & ESDM Investment Promotion Policy 2023	Karnataka (2020-2025)	Andhra Pradesh (2021-2024)	Tamil Nadu (2018)	Maharashtra IT & ITeS Policy 2023	IT & ITeS Policy of Uttar Pradesh 2022
URL	https://gil.gujarat.gov.in/Media/DocumentUpload/IT%20POLICY-FInal-2022.pdf	https://mpsedc.mp.gov.in/Uploaded%20Document/LatestNews/13062023062243Draft%20IT%20Policy.pdf	https://startup.karnataka.gov.in/wp-content/uploads/2020/11/IT-Policy-2020.pdf	https://apeita.ap.gov.in/assets/downloads/IT%20Policy.pdf	https://www.it.tn.gov.in/sites/default/files/2018-09/ICT_policy_2018.pdf	https://maitri.mahaonline.gov.in/pdf/IT%20Policy%202023.pdf	https://invest.up.gov.in/wp-content/uploads/2023/02/IT-and-ITeS-Policy-of-Uttar-Pradesh-2022-1.pdf
CAPEX OPEX Model	GFCI<INR 250 Cr. • CAPEX @25% up to INR 50 Cr. • OPEX @15% up to INR 20 Cr GFCI >= 250 Cr • CAPEX @25% up to INR 200 Cr. • OPEX @15% up to INR 40 Cr	• 25% on GFCI up to INR 30 Cr. • Additional assistance of 2% for women entrepreneur(s). • Tailor made incentive scheme for Investment proposal > 200 Cr. or units generating minimum 2,000 direct employment on its payroll	• Capex- 20% of Fixed Investment up to INR 3 Crores • OPEX (Lease)- Reimbursement at the rate of INR 10/- per sq. ft. up to INR 3 lakhs	• 50% reimbursement of cost of buying IT Hardware • INR 20,000 per gig worker on submission of proof of executing gigs worth INR 3 lakhs	Capital Subsidy: • 0.30 Cr if Investment is 5-50 Cr & Employment generation- 500 • 0.60 Cr if Investment is 50- 100 Cr & Employment 500- 1000 • 1 Cr if Investment is 100-200 Cr & Employment1000-2000 • 1.50 Cr if Investment is 200- 500 Cr & Employment2000-4000	For AVGC Industry: • 25% of the fixed capital investment up to INR 25 Crores • 20% on capital investments up to INR 25 lakhs	Capital Investment of 5 Cr. • Capex @ 10% up to INR 50 Cr • Opex @ 10% up to INR 20 Cr
Employment Generation Incentive (EGI)	One-time support @ 50% of one month's CTC • Up to INR 50,000 per male • Up to INR 60,000 per female employee	Employees appointed in the period of first three (3) years up to 15 Cr, assistance (per employee per month): • Up to 1000 employees: INR 4000 • 1000-1500 employees: INR 4500 for > 1000 employees • 1500-2000 employees: INR 5000 for > 1500 employees • Up to 200 employees in rural areas: INR 5000		10% of annual salary/ employment: • INR 1,00,000 for high end IT jobs • INR 75,000 for mid-level IT jobs • INR 50,000 for entry-level IT jobs For Women/ SC/ST/BC- 15% of annual salary/ employment: • INR 1,50,000 for high end IT jobs • INR 1,12,500 for mid-level IT jobs • INR 75,000 for entry-level IT jobs	Linked with Capital Subsidy	For AVGC Industry: • INR 2.5 lakh for employing 50 local students in Business Incubation Laboratory/R&D Centre for IT & ITeS operation within 2 years	• INR 20,000 per employee in units located. • Annual recruitment of at least 30 students

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Atmanirbhar Gujarat Rojgar Sahay (EPF)	Reimbursement of EPF • 100% for female employees • 75% for male employees		• INR 2,000/ employee/ month for 2 years for all new employment created				• 100% reimbursement of the total EPF amount paid up to INR 2000 per employee per month up to INR 1 Cr
Interest Assistance	7% on term loan with a ceiling of INR 1 Cr. per annum for 5 years	6% on the interest recovered or the actual rate (whichever is lower) upto INR 5 Cr					7% on term loan with a ceiling of INR 1 Cr. per annum for 5 years
Support for Data Center	• CAPEX @25% up to INR 150 Cr. • OPEX– INR 1/ unit power tariff subsidy	• 25% on GFCI upto 125 Cr for the first 5 anchor data centres. • 15% on GFCI upto 50 Cr for the rest edge data centres. • INR 2/ unit power tariff subsidy for the first 5 data centres and INR1/ unit for others.		Establishing SDC and Disaster Recovery (DR) Site.		• 100% stamp duty exemption • Exempted permanently from payment of electricity duty. • Power Tariff Subsidy @ INR 1 per unit for 5 years	Covered under Opex for availing Data center services.
Electricity Duty Incentive (EDI)	100% reimbursement	100% reimbursement of Electricity Duty for units having new High Tension (HT) connection in the State in case of Data Centres			Linked with Capital Subsidy	• Exemption for 10 years in zone 1 • 15 years for zone 2 • all time exemption for IT & ITeS units in IT SEZs, in IT Parks in SEZ.	
Power Tariff Subsidy	Covered Under OPEX Model	• Transmission and wheeling Charges reimbursement- 50% on intra state sale of power • Dual Power Grid Availability on demand at applicable charges	Industrial Power Tariff subject to KERC Orders	Industrial Power Tariff		• Industrial rates applicable under MERC tariff orders. • Subsidy at INR 1 per unit for 5 years for new AVGC Units	Covered under Opex
Support for "Work from Home"	Eligible IT/ITeS units can avail EGI and Atmanirbhar Gujarat Rojgar Sahay for all such employees.			One time incentive of up to 20,000 per employment			Eligibile for EPF reimbursement and employment generation subsidy

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Skill Development	<ul style="list-style-type: none"> • DBT up to INR 50,000 per course or up to 50% of course fee, whichever is lower • Gujarat AI School or AI Centre of Excellence 		<ul style="list-style-type: none"> • National Apprenticeship Training Scheme • Yuva Yuga Program • Industry Partnership to facilitate Virtual Incubation & Mentorship • Finishing Schools 	<ul style="list-style-type: none"> • Courses offered under Massive Online Open Classrooms • IT Emerging Technologies Research University • Centers of Excellence & prototyping labs will be created. 	<ul style="list-style-type: none"> • Skill Development Mission • Free distribution of Laptop Computers to the +2 School students ICT Academy of Tamil Nadu (ICTAC T) 	For AVGC Industry: <ul style="list-style-type: none"> • 25% of expenditure/fee of online courses • INR 50,000 for domestic certifications • INR 1 Lakh for International certifications 	<ul style="list-style-type: none"> • 50% of the course fee up to Rs. 50,000 per candidate • Aims to establish 3 CoEs with assistance of 50% of the total CoE project cost up to INR 10 Cr
Support for IT City / Township	<ul style="list-style-type: none"> • Capex Support @ 25% up to INR 100 Cr. • IT Township: 10-50 acres • IT City: > 50 cares 	a. 25% of GFCI for first 5 IT/ITES parks in <ul style="list-style-type: none"> • any Category A City • minimum 2 Lakh Sq.ft built up. • up to INR 25 Cr. b. 15% capital assistance on GFCI in 5 years <ul style="list-style-type: none"> • Category A districts: Minimum 50,000 Sq.Ft. built-up area in case of private land and 25000 sq ft. built-up area in case of development on Government land. • Category B districts: Minimum 25,000 Sq.Ft. built-up area. • Max up to 10 Cr. 		Development of IT Concept cities in 3 locations.			<ul style="list-style-type: none"> • Capex Support @ 25% up to INR 100 Cr • 100% exemption on stamp duty

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Government Facilitated Infrastructure (per seat per month) or Lease Rental support	<ul style="list-style-type: none"> Monthly Rental support for 5 years for IT/ITeS units utilizing empaneled office spaces: First 2 years – 50% support up to INR 10,000 Next 3 years – 25% support up to INR 5,000 	Rental Support for 3 years a) Coworking Rental Assistance <ul style="list-style-type: none"> Category A: INR 3000 upto 10 Cr Category B: INR 1500 upto 5 Cr b) Bare Shell Rental Assistance <ul style="list-style-type: none"> Category A: INR 1000 upto 3 Cr Category B: INR 500 upto 1.5 Cr 	<ul style="list-style-type: none"> INR 10/ sq. ft. Max 3 lakhs for 1 year, once during the policy period. INR 1,000/ seat. Max 6 lakhs for 1 year, once during the policy period. 			Rental assistance shall be provided that will be decided by the Empowered Committee	Lease Rentals covered under OPEX
Co-working spaces/ Plug & Play Infrastructure			<ul style="list-style-type: none"> 33% of Fixed up to 2 cr. Min Built-up area 15,000 sq. ft. Min occupancy- 60% or 300 professionals 	Creation of co-working spaces, shared plug & play and provide a basic set of common amenities			
Support for Cable Landing Station (CLS)	<ul style="list-style-type: none"> CAPEX Support @25% up to INR 20 Cr. OPEX Support – INR 1 / unit power tariff subsidy 						
R&D incentive	One-time CAPEX support @ 60% of the cost for Machinery and Equipment, Hardware & Software (COTS/License) up to INR 5 Cr.		One time 33% of the total project R&D cost up to INR 1 cr				50% of the eligible R&D expenditure maximum up to Rs.5 Crores for one unit in the span of 5 years.

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Marketing Assistance		50% subsidy on exhibition participation cost • up to INR 2 Lakh for international • INR 1 Lakh for national events.	One time 30% of national & international marketing travel up to INR 5 lakhs.			Reimbursement of 50% exhibition participation fee upto 3 lakhs for 2 events	
Quality Certification Assistance		• 50% of the cost of Quality certification up to INR 6 lakhs for all. • Also, for data centres, Uptime tier 3/4 certification- 50% up to 10 Lakh.	• 50% reimbursement up to INR 6 lakhs • Max 3 industry standard quality certifications	50% reimbursement up to INR 5 lakhs	• MSMEs shall be reimbursed 50% of the costs towards certification subject to a maximum of ` 5 lakh	50% of the costs upto 5 Lakhs	Reimbursement of 3 certifications with total limit of Rs. 25 lakhs per unit.
Assistance for filing Patents	• Covered under OPEX Model • Max upto 10 patents/ year upto INR 5 Lakhs/ patent	• INR 5 lakhs/ patent for domestic patents • INR 10 lakhs for international patents, or actual cost incurred whichever is lower	• INR 2 lakhs for Domestic Patents • INR 10 lakhs for International Patents		For MSMEs • 50% of the statutory fees • INR 3 lakh for domestic patent • INR 5 lakh for international patent	• 50% cost incurred • up to INR 5 lakhs per successful Indian patent • INR 10 lakhs per successful international patent	• 100% of actual filing costs • INR 5 lakhs for domestic patents • INR 10 Lakhs for international patents per unit.
Stamp Duty & Registration Charges	Covered under CAPEX model (25% for eligible capex)	100% reimbursement only to Govt Industrial Parks	• 75% in Mysuru, Hubballi, Dharwad and Mangaluru, and • 100% for all other Zones except zone 3		50% reimbursement of stamp duty and registration fee will be given on transaction of land/building for IT/ITeS in C districts	50-100% based on zones	100% exemption

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Land related Benefits	<ul style="list-style-type: none"> Facilitation of allotment of land for companies establishing Cable Landing Station (CLS). For IT City/ Township developers Relaxation in zoning and land use laws Assistance in obtaining other necessary statutory clearances Relaxation in Floor Space Index (FSI) norms for IT office space Utilities/infrastructure support up to the doorstep 	<ul style="list-style-type: none"> Government would earmark developed and raw land for establishment of IT/ ITeS/ Data Centre units or Plug & Play infrastructure. It shall be allotted after applying a rebate on the cost of land. Rebate on collector guideline value subject to minimum 50% construction of the total built up area: Up to 0.5 acre: 75% 0.5- 1 acre: 60% 1-5 acres: 50% >5 acres: 25% Allotment of land for 99 years. Lease rent @ 2% per year of the actual lease premium. 		Allotment to: <ul style="list-style-type: none"> IT Firms: Employee strength- 250, Annual Turnover- Min 15 cr for 3 FY IT Campuses: Employee strength globally- 10,000, Annual Turnover- 500 cr for 3 FY Fortune 1000 or market capitalization USD 50mn (INR 350 cr approx.) IT Parks: Prior experience as IT park developer with cumulative built-up space 10,00,000 sq ft, annual revenue 25 cr for 3 FY 			25% reimbursement on the cost of land shall be provided subject to a maximum rebate of Rs.50 Crores
IT Parks				Land Cost Incentive: <ul style="list-style-type: none"> One time incentive of INR 50,000/ employment up to 60% of the land value IT Park developer must create 5,000 entry level jobs 	The Government will take steps to facilitate Green IT Parks as well as the stand-alone units in such parks to get clearance relating to environment and other benefits.	<ul style="list-style-type: none"> Additional FSI and Space Utilization of IT Parks IT parks are permitted mixed use Power consumed will be charged at industrial rate 	Assistance towards development of one greenfield IT Park <ul style="list-style-type: none"> CAPEX Support @ 25% up to INR 20 Cr 100% exemption on stamp duty Support for development of external infrastructure Preferential land allotment on a fast-track basis

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Other Incentives				<ul style="list-style-type: none"> • Transport Subsidy: INR 500/ employment/ month up to 10 lakhs per firm • Incentives to Training Institutes: One time incentive of INR 10,000/ local full time direct employment facilitated 		Property Tax at residential rates	

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