

## State-wise Comparison of IT Policies

Every State Policy has various advantages and disadvantages. However few advantages which makes Gujarat IT Policy stands out from others is as under:

Every state wants Local domicile employees to the tune of certain %age when they are giving certain incentives which is in the range of 75% to 80% also in some of the States.

However Gujarat IT Policy does not wants local domicile employees, instead they want employees should be working from office located in Gujarat. Most of the States does not offer cash subsidy, however Gujarat IT Policy provides for cash subsidy to the tune of 25% of capex and eligible investment to the tune of maximum of Rs. 50 Crores.

Detailed comparison is as under:

Area of Comparison	Gujarat	Maharashtra	Karnataka	Telangana	Madhya Pradesh
<b>Capital Incentives</b>	One-time CAPEX support of up to 25% of eligible CAPEX	CAPEX support for infrastructure and emerging technologies	CAPEX support for large projects and IT hubs	CAPEX for Tier II and III city expansion	Assistance up to 30% of investment for expansion projects
<b>OPEX Subsidy</b>	Up to 15% of annual eligible OPEX for 5 years	Operational support for IT Parks and innovation hubs	OPEX support for rental, utilities, and cloud services	Incentives for OPEX in select areas	OPEX support for operations including IT units and data centers
<b>Stamp Duty Exemption</b>	100% Stamp duty exemption	75% exemption for units in Pvt. IT Parks and 100% in Public IT Parks	Exemption on stamp duty for setting up IT projects	Stamp duty waivers for specific IT projects	Full stamp duty reimbursement for data center units
<b>Electricity Duty Exemption</b>	Electricity duty waived for 5 years	Electricity Duty exempted for permanent basis for IT SEZ Units	Electricity duty concession for IT industries	Rebates on power consumption for IT clusters	Electricity duty exemption for IT and ESDM units
<b>Employment Generation Incentive</b>	INR 50,000 to INR 60,000 per local employee	Job creation support for startups and MSMEs	Incentives for new job roles in AI and tech	Support for local job creation in Tier II cities	Employment support for BPO and ITES sectors
<b>Provident Fund Contribution Reimbursement</b>	Reimbursement of employer's PF contribution	Focus on emerging job roles and reimbursement	Reimbursement schemes for PF and ESI	Provident fund incentives for employees in IT hubs	Reimbursement of employer's statutory contributions
<b>Non-Fiscal Incentives</b>	Self-certification under various acts, government procurement support	Simplified regulatory approvals and government tenders	Regulatory sandbox and innovation hubs	Ease of doing business with single window clearance	Online system for project facilitation