



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 |
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| 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 | <p>GFCI < INR 250 Cr.</p> <ul style="list-style-type: none"> • CAPEX @25% up to INR 50 Cr. • OPEX @15% up to INR 20 Cr <p>GFCI >= 250 Cr</p> <ul style="list-style-type: none"> • CAPEX @25% up to INR 200 Cr. • OPEX @15% up to INR 40 Cr | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <p>Capital Subsidy:</p> <ul style="list-style-type: none"> • 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 & Employment 1000-2000 • 1.50 Cr if Investment is 200- 500 Cr & Employment 2000-4000 | <p>For AVGC Industry:</p> <ul style="list-style-type: none"> • 25% of the fixed capital investment up to INR 25 Crores • 20% on capital investments up to INR 25 lakhs | <p>Capital Investment of 5 Cr.</p> <ul style="list-style-type: none"> • Capex @ 10% up to INR 50 Cr • Opex @ 10% up to INR 20 Cr |
| Employment Generation Incentive (EGI) | <p>One-time support @ 50% of one month's CTC</p> <ul style="list-style-type: none"> • Up to INR 50,000 per male • Up to INR 60,000 per female employee | <p>Employees appointed in the period of first three (3) years up to 15 Cr, assistance (per employee per month):</p> <ul style="list-style-type: none"> • 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 | | <p>10% of annual salary/ employment:</p> <ul style="list-style-type: none"> • 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 <p>For Women/ SC/ST/BC-</p> <p>15% of annual salary/ employment:</p> <ul style="list-style-type: none"> • 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 | <p>Linked with Capital Subsidy</p> | <p>For AVGC Industry:</p> <ul style="list-style-type: none"> • INR 2.5 lakh for employing 50 local students in Business Incubation Laboratory/R&D Centre for IT & ITeS operation within 2 years | <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 100% for female employees • 75% for male employees | | <ul style="list-style-type: none"> • INR 2,000/ employee/ month for 2 years for all new employment created | | | | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • CAPEX @25% up to INR 150 Cr. • OPEX– INR 1/ unit power tariff subsidy | <ul style="list-style-type: none"> • 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. | | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | | <ul style="list-style-type: none"> • 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 | | | Eligible 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 <ul style="list-style-type: none"> 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 | | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> 50% reimbursement up to INR 6 lakhs Max 3 industry standard quality certifications | 50% reimbursement up to INR 5 lakhs | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Covered under OPEX Model Max upto 10 patents/year upto INR 5 Lakhs/ patent | <ul style="list-style-type: none"> INR 5 lakhs/ patent for domestic patents INR 10 lakhs for international patents, or actual cost incurred whichever is lower | <ul style="list-style-type: none"> INR 2 lakhs for Domestic Patents INR 10 lakhs for International Patents | | <ul style="list-style-type: none"> For MSMEs 50% of the statutory fees INR 3 lakh for domestic patent INR 5 lakh for international patent | <ul style="list-style-type: none"> 50% cost incurred up to INR 5 lakhs per successful Indian patent INR 10 lakhs per successful international patent | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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. | | <ul style="list-style-type: none"> 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 | | | | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Assistance towards development of one greenfield IT Park 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 | |

For detailed IT policy of Gujarat

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