सत्यमेव जयते

Government of Gujarat

Gujarat Global Capability Center (GCC) Policy (2025-30)



Department of Science & Technology
Government of Gujarat

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Department of Science & Technology
Resolution No. : DST/ITM/e-file/24/2025/0173/IT
Sachivalaya, Gandhinagar

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1. Preamble

Global Capability Centers (GCCs) have emerged as strategic enablers of digital transformation, innovation, and business resilience, evolving beyond their initial role as cost-saving units. Today, GCCs drive global enterprises by delivering high-value services across technology, finance, analytics, engineering, and R&D. India, with its skilled talent pool, cost advantages, and progressive policy framework, has positioned itself as a global leader in the GCC ecosystem.

Hon'ble Prime Minister's vision of Viksit Bharat @2047 sets an ambitious goal of making India a developed nation by 2047, with an economy projected to reach $30 trillion. This vision aims to achieve new heights of prosperity, modern infrastructure, and minimal bureaucratic intervention, ensuring inclusive growth across both urban and rural India. Gujarat, as one of India's fastest-growing major economies, is well-positioned to play a pivotal role in realizing this vision.

Gujarat, being a policy-driven state, has a strong focus on sectoral growth through well-defined policies. Key policies include Gujarat IT/ ITeS Policy (2022-27), Gujarat Electronics Policy (2022-28), Gujarat Semiconductor Policy (2022-27), Industrial Policy 2020, Gujarat Tourism Policy (2021-25), Cinematic Tourism Policy (2022-27), Heritage Tourism Policy (2020-2025), Gujarat State Biotechnology (BT) Policy (2022-27), Student Startup and Innovation Policy (SSIP) 2.0, Gujarat Port Policy, 1995, Gujarat Renewable Energy Policy 2023, Gujarat Waste to Energy Policy 2022, Gujarat State Electric Vehicle Policy 2021 to name a few.

Gujarat, a key economic powerhouse of India, is strategically poised to become a premier hub for GCC investments. Contributing 8.3% to the national economy, 18% to India's industrial output, and 31% to India's total exports (FY 2023-24), the state

offers a robust business environment complemented by world-class infrastructure, industry-friendly policies, and a skilled workforce. With a per capita income 1.7 times higher than the national average, Gujarat has consistently led in industrial excellence, logistics efficiency, renewable energy adoption, and IT/ITeS expansion.

With a 12% CAGR (2011-2021), surpassing the national average of 10.4%, Gujarat is on track to achieve its Viksit Gujarat 2047 vision, aiming to transform into a $3.5 trillion economy with a per capita income exceeding $38,000. By 2047, 70% of the state's projected 8-9 crore population is expected to reside in urban areas, driving smart, sustainable, and technology-driven growth.

The Viksit Gujarat 2047 vision envisions ensuring that every citizen is "Earning Well" and "Living Well" within a valued and valuable society.

The state's distinct advantages include GIFT City - India's first International Financial Services Center (IFSC), dedicated Special Investment Regions (SIRs) such as Dholera, Dahej, and Mandal Becharaji and a thriving IT ecosystem with over 5000 ICT companies. The state's progressive governance, strong FDI inflows (~USD 64 billion, 2000-2024), and fast-growing urbanization (42.6%) further accelerate its attractiveness for global enterprises. Gujarat also houses 200+ industrial estates, 100+ private industrial parks, and is home to leading institutions such as IIM-A, IIT-G, NIT- Surat, NID, NIFT, National Forensic Sciences University, Gujarat National Law University, Gujarat Technological University, CEPT University, Indian Diamond Institute, Gujarat Maritime University, Gujarat Biotechnology University, Institute of Infrastructure, Technology, Research and Management (IITRAM), Gati Shakti university along with private universities like PDEU, Ganpat University, Nirma University, DA-IICT, producing a steady stream of 32,000+ IT graduates annually.

Gujarat has consistently ranked among India's most livable states, with Ahmedabad securing the 3rd position in the Ease of Living Index (2020), underscoring its commitment to urban infrastructure, sustainability and quality of life. The state offers a diverse array of recreational experiences, from exploring four UNESCO World Heritage Sites to renowned landmarks like the Statue of Unity and Gir National Park. The state's cultural vibrancy shines through its lively festivals, including Navratri—where the energetic beats of Garba unite communities — alongside the enchanting Rann Utsav, which showcases Gujarat's rich heritage. Pristine beaches, wildlife sanctuaries, adventure parks, and wellness retreats add to its diverse tourism offerings, while world-class urban infrastructure, including the Narendra Modi Stadium, supports a thriving leisure and sports ecosystem. Gujarat also houses prestigious golf courses, including the Kensville Golf Club, offering exclusive recreational amenities that enhance its appeal to professionals and residents alike.

Gujarat is a leading industrial powerhouse, excelling in petrochemicals, pharmaceuticals, engineering, and manufacturing, contributing significantly to India's industrial output. Rajkot has emerged as a major center for automotive components and precision machine tools, bolstering the state's advanced manufacturing capabilities.

As the "Manchester of the East," Gujarat's textile industry is a key pillar of its economy, contributing 25% of India's textile production and 35% of the country's total cotton output. Surat alone produces over 40% of India's synthetic fabric, making Gujarat a hub for textile innovation and exports. The PM MITRA Park in Navsari, spanning 1141 acres, aims to integrate the entire textile value chain, strengthening Gujarat's global leadership in the sector.

Gujarat's GCC presence has been concentrated mainly in Ahmedabad and Vadodara. Of the 2,740 GCC units in India, only 215 are in Tier 2 and Tier 3 cities,

with Ahmedabad (17%) and Vadodara (12%) leading the state's footprint. To unlock Gujarat's full potential, the Gujarat GCC Policy (2025-30) aims to create a dynamic, innovation-driven ecosystem that strengthens infrastructure, fosters high-skilled employment, and accelerates the expansion of GCCs across emerging sectors.

The policy envisions Gujarat as a global GCC destination, leveraging its strategic location, advanced logistics, digital connectivity, green energy leadership, and pro-business governance. Focus areas include IT & ITeS expansion, AI-driven digital transformation, financial services, data centers, R&D hubs, and cyber security innovation. With investments in cutting-edge digital infrastructure, including 5G, cloud computing, artificial intelligence, and blockchain, Gujarat is poised to foster a robust, innovation-led ecosystem that will drive sustainable and high-value growth for Global Capability Centers.

Gujarat is among India's safest states, providing a secure environment for businesses, employees, and families. With a crime rate of 11.9, significantly lower than the national average of 30.2 (NCRB 2021), the state prioritizes law enforcement, rapid investigation, and high charge-sheeting rates, ensuring an efficient justice system. This strong security framework enhances Gujarat's appeal as a preferred destination for global enterprises and talent, fostering a stable and business-friendly ecosystem.

By facilitating strategic incentives, industry partnerships, regulatory ease, and skill development initiatives, the Gujarat GCC Policy (2025-30) will establish the state as a preferred destination for multinational corporations seeking to scale operations, optimize talent, and pioneer cutting-edge solutions. Gujarat's commitment to an innovation-led, future-ready business ecosystem reaffirms its position as a leading hub for Global Capability Centers, unlocking new avenues of economic and technological progress while contributing significantly to the realization of Viksit Bharat @2047.

2. Gujarat Global Capability Center (GCC) Policy (2025-30)

Gujarat is dedicated to fostering innovation through technology and supporting a dynamic ecosystem for researchers, innovators, MSMEs and startups. The Gujarat GCC Policy emphasizes the advancement of research and development and encourages emerging sectors. Targeted incentives and streamlined governance will drive innovation, positioning Gujarat as a global hub for GCCs, and propelling industrial transformation.

2.1. Vision

To position Gujarat as a leading destination for high-value Global Capability Centers by fostering innovation and enabling a world-class ecosystem that promotes sustainable growth, employment generation, and global competitiveness.

2.2. Objectives

The key objectives of this Policy are:

1. **Establish Gujarat as a preferred GCC hub:** Facilitate the development of a robust ecosystem for GCCs by promoting investment, ease of doing business, and policy frameworks that attract global enterprises.

2. **Promote high-value jobs and skill development:** Encourage the creation of high-skilled employment opportunities by capacity building through specialized training programs.

3. **Foster innovation and digital transformation:** Promote research and development (R&D), facilitate collaboration between GCCs, researchers and academia, and encourage the development of cutting-edge solutions across industries, human resource innovation and R&D.

4. **Enhance infrastructure and connectivity:** Provide state-of-the-art physical and digital infrastructure ensuring a conducive environment for GCC operations.

5. **Sustain economic growth and global competitiveness:** Drive sustained economic growth by boosting the GCC sector's contribution to Gujarat's economy, fostering a competitive business environment that aligns with global standards.

6. **To Align with Global value chain:** Enhance Gujarat's role in alignment with the global value chain by fostering R&D ecosystem that supports multinationals and large corporate enterprises. This approach will accelerate innovation, elevate technological capabilities, and attract high-value investments across sectors.

2.3. Aims

A. Strengthen Gujarat's position by attracting multinational corporations to setup GCCs and fostering a thriving GCC ecosystem.

B. Attract a minimum of 250 new GCC units through investment promotion, incentives, and streamlined regulations.

C. Generate more than 50,000 employments in the state.

D. Attracting an investment of INR 10,000 crore in the state.

2.4. Definitions

2.4.1. **'Built-up area'** means the area covered by a building on all floors and is in accordance with the relevant General Development Control Regulations (GDCR).

2.4.2. **'DIT'** means Directorate of ICT and e-Governance, Government of Gujarat.

2.4.3. **'DST'** means Department of Science and Technology, Government of Gujarat.

2.4.4. **'Eligible CAPEX expenditure'** means the following:

A. Capital expenditure as per GFCI (Gross Fixed Capital Investment).

GFCI started during the operative period of the Policy and up to two years after the date of commencement of commercial operations for new units and date of application for expansion by the existing units shall be considered for eligible CAPEX expenditure.

B. Stamp Duty and Registration Fees paid to the Government for lease/sale/transfer of land and office space.

C. Renewable energy expenditure – Expenditure incurred on the purchase of equipment for setting up of captive renewable energy plant.

2.4.5. **'Eligible OPEX expenditure' means the following:**

A. **Lease rental expenditure –** Expenditure incurred on lease rental of office space at a property rented from a third party. The units are

eligible to claim this expenditure head under the eligible OPEX expenditure for a period of five years from the date of start of commercial operations or in-principle approval, whichever is later, up to a maximum monthly rental of INR 50/sq. ft. of built-up area or actual lease rental expenditure, whichever is lower.

B. **Bandwidth expenditure –** Actual expenditure incurred on subscribing or leasing bandwidth from the duly licensed Internet service provider with a valid GST number. The units are eligible to claim this expenditure head under the eligible OPEX expenditure for a period of five years from the date of start of commercial operations or in-principle approval, whichever is later.

C. **Cloud rental expenditure –** Actual expenditure incurred on cloud rental by either subscribing or leasing from a cloud service provider, provided that the service providing company is registered in India and has a valid GST number. The units are eligible to claim this expenditure head under the eligible OPEX expenditure for a period of five years from the date of start of commercial operations or in-principle approval, whichever is later.

D. **Power tariff expenditure –** Actual expenditure incurred on energy units consumed by the units. Such units are eligible to claim this expenditure head under the eligible OPEX expenditure for a period of five years from the date of start of commercial operations or in-principle approval, whichever is later.

E. **Patent expenditure –** Expenditure incurred on the application of every successful patent during the operative period of the Policy up to INR 10 lakhs per patent. Eligible units can submit claims for a maximum of 10 patents per year for five years from the date of start of commercial operations or in-principle approval, whichever is later. The Government charges and the professional charges shall be considered for computing assistance.

2.4.6. **'Eligible unit'** means any existing unit or any new unit setting up GCC and having a minimum of 50 employees on its payroll. If the Employee on Pay-roll count falls below 50 for three consecutive months, all further fiscal assistance will be discontinued for the Eligible Unit.

2.4.7. **'Existing unit'** means any unit which has been registered under the Companies Act/LLP Act/Partnership/Proprietorship and already running its operations within the state and is undertaking expansion in the project for carrying out activities indicated in the Policy and begins work for such expansion during the operative period of the Policy.

2.4.8. **'Global Capability Center (GCC)' for the purpose of this policy means:**

A. Centers established by multinational or domestic companies to enhance operational efficiency. These centers support their parent organizations by managing various global functions, driving innovation, and delivering value across sectors like Banking, Capital Markets & financial Services, Engineering R&D, Consumer, Retail & e-commerce, Travel & Transportation, Technology, Media & Telecom, Automotive, Power & Utilities, Industrial Manufacturing, Chemicals & materials, and Healthcare & Life Sciences etc. GCCs play a key role in optimizing processes,

fostering innovation, and contributing to the overall strategic goals of the organization.

B. All eligible GCCs shall also be entitled to claim expenditure incurred on Research & Development.

2.4.9. **'Government'** means the Government of Gujarat.

2.4.10. **'Gross Fixed Capital Investment (GFCI)'** means the expenditure made in the construction of the building, purchase of the building, computers, software, networking related hardware and other related fixed assets, excluding the cost of land required by the eligible unit.

2.4.11. **'Gujarat-based company'** means a company that is registered in Gujarat, with its headquarters within the State itself.

2.4.12. **'Mega Project'** means an investment with a minimum GFCI of INR 250 Cr. or generating a minimum of 500 direct employment positions on its payroll in the state.

2.4.13. **'New Unit'**

A. A New Unit means a unit that has or had obtained registration under the Companies Act/LLP Act/ Partnership/ Proprietorship and is setting up or commenced its commercial operations in Gujarat during the operative period of the Policy.

B. An existing unit outside Gujarat State carrying out new investment at any location in Gujarat and commences commercial operation during the operative period of the Policy shall be considered as a new unit.

2.4.14. The Operative Period of Policy: The policy shall come into force with effect from the date of notification of Policy and shall remain in force till 31st March 2030 or till the declaration of a new or revised policy, whichever is earlier.' Only eligible entities who have applied for assistance on or before 31st March 2030 and who have commenced operation on or before 31st March 2031 shall be eligible for incentives.

2.4.15. 'State Level Empowered Committee(s)' (SLEC) means the committee constituted by the Department of Science and Technology and headed by Additional Chief Secretary/ Principal Secretary/ Secretary, DST for the approval of assistance to eligible entities. The committee will also be reviewing the progress and implementation of Policy in the State and will be the authority to make improvements/modifications from time to time for its successful execution.

2.4.16. 'Term Loan' means loan sanctioned by the financial institution/ bank (except Non-Banking Financial Company (NBFC)) for the acquisition of GFCI of the entity. However, only the amount actually disbursed against the sanctioned amount will be considered for the incentive under the scheme.

2.5. Incentives and Offerings

The Incentives and Offerings mentioned in this section apply to eligible entities, in addition to any incentives that they might be entitled to avail from the Government of India. However, any applicant claiming incentive from other policies of the Government of Gujarat are not permitted to claim incentives under this Policy.

2.5.1. CAPEX & OPEX Model

S.No.	Investment category	Description of support
1.	Category I - GFCI less than INR 250 Cr.	**CAPEX support*:** A. All eligible units are entitled to following CAPEX support with a maximum ceiling of INR 50 Cr: i. Up to 20 per cent of the expenditure made in construction and purchase of the building, other related fixed assets. ii. Up to 30 per cent of the expenditure made in computers, software, networking related hardware. B. The disbursement will be done in twenty (20) equal quarterly instalments. **OPEX support*:** C. All eligible units are entitled to OPEX support of up to 15 per cent of the annual eligible OPEX expenditure, subject to a maximum ceiling of INR 20 Cr. per year for a period of five years from the date of eligibility. D. However, the total expenditure on Bandwidth and Cloud Rental shall be capped up to 35% of the eligible OPEX or INR 7 crore per annum, whichever is lower. The total OPEX support, including both 'C' and 'D,' shall not exceed INR 20 crore per year for a period of five years from the date of eligibility. E. The disbursement will take place in quarterly instalments.

2.	Category II (Mega Projects) - GFCI more than or equal to INR 250 Cr. or project generating more than or equal to 500 direct employments on its payroll	**CAPEX support*:** A. All eligible units are entitled to following CAPEX support with a maximum ceiling of INR 200 Cr: i. Up to 20 per cent of the expenditure made in construction and purchase of the building, other related fixed assets. ii. Up to 30 per cent of the expenditure made in computers, software, networking related hardware. B. The disbursement will be done in twenty (20) equal quarterly instalments. **OPEX support*:** C. All eligible units are entitled to OPEX support of up to 15 per cent of the annual eligible OPEX expenditure, subject to a maximum ceiling of INR 40 Cr. per year for a period of five years from the date of eligibility. D. However, the total expenditure on Bandwidth and Cloud Rental shall be capped up to 35% of the eligible OPEX or INR 14 crore per annum, whichever is lower. The total OPEX support, including both 'C' and 'D,' shall not exceed INR 40 crore per year for a period of five years from the date of eligibility. E. The disbursement will take place in quarterly instalments.

***Note:** The expenditure incurred under GFCI towards the construction of new buildings shall be capped at INR 3,000/sq. ft. of built-up area, applicable for a total built-up area computed at 60 sq. ft. of built-up area per employee on the payroll of the eligible unit. Further, the annual CAPEX assistance disbursed shall be capped to the total annual operating expenditure of the eligible units.

2.5.2. Special incentives for Eligible Units

In addition to the above-mentioned fiscal incentive support, the Government shall provide impetus to the growth of GCCs by incentivising the major operational expenditure heads.

S. No.	Incentive category	Description of support
1.	Employment Generation Incentive (EGI)	Eligible units shall be entitled to one-time support for every new and unique job created in the State. It is applicable for new local employees hired and retained for a minimum period of one year at 50 per cent of one month's CTC: a) Up to INR 50,000 per male employee for eligible units setting up GCC. b) Up to INR 60,000 per female employee for eligible units setting up GCC. **Note:** The EGI assistance is tied to each individual employee and can only be claimed once for each individual employee in their lifetime. Therefore, if a GCC claims this incentive for any individual employee, and thereafter the same individual employee moves to another GCC, the subsequent GCC cannot claim the EGI assistance for the same.
2.	Interest Assistance	a) Eligible units will be entitled to interest subsidy at 7 per cent on term loan or the actual interest paid, whichever is lower with a ceiling of INR 1 Cr. per annum. Such units shall be able to claim this incentive on an annual basis for a maximum period of five years from the date of start of actual interest repayment. b) Such eligible units will be entitled to interest assistance on actual interest repayment (excluding principal repayment) on a term loan acquired from

		an Indian financial institution approved by the Reserve Bank of India (RBI) (excluding NBFC). c) However, to avail this component, the loan shall be availed from the Indian branch of the Indian financial institution and the interest repayment period should begin during the operative period of the Policy. d) Eligible loan amount for interest subsidy, taken for GFCI will not be more than 70% of eligible GFCI.
3.	Atmanirbhar Gujarat Rojgar Sahay	Eligible units will be eligible to claim reimbursement on the employer's statutory contribution under Employees' Provident Fund (EPF) made by them for their employees working in the offices situated within Gujarat for a period of five years. This reimbursement would be made subject to the following criteria: a) 100 per cent of employer's statutory contribution under EPF amount paid in case of female employees. b) 75 per cent of the employer's statutory contribution under EPF amount paid in case of male employees. c) The ceiling of incentive amount per employee will be 12 per cent of the employee's basic salary plus applicable Dearness Allowance (DA) and retaining allowance.
4.	Electricity Duty Incentive (EDI)	Eligible units can claim the entire amount of electricity duty paid by them to the Government of Gujarat for a period of five years from the date of start of commercial operations or in-principle approval, whichever is later.

2.5.3. Other Incentives

S. No.	Incentive category	Description of support
1.	Skilling of Local Talent	A. The Government shall endeavor to upskill the undergraduate students / graduate students and working professionals of the state to expand their knowledge and skill sets by incentivizing them. B. The Government will incentivize the beneficiaries for successfully completing globally recognized courses through Direct Benefit Transfer (DBT) up to a maximum of INR 50,000 per course or up to 50 percent of the course fee for working professionals and 75 percent of the course fee or up to maximum of INR 50,000 for undergraduate students / graduate students, whichever is lower. C. This incentive shall be paid upon submission of the course completion / examination certificate.
2.	Quality Certification	All eligible units shall be entitled to 80% reimbursement of quality certification fees, up to a maximum of INR 10 lakh. Eligible units can claim this benefit for up to five certifications within the policy period.
3.	Incentives under the Gujarat IT/ITeS Policy (2022-27)	A. In addition to the incentives mentioned under this policy, GCCs offering incubation facilities to startups can avail incentives under Section 2.7.12(1), "Incentives for ICT & Deep Tech Incubators," as per the Gujarat IT/ITeS Policy (2022-27).

		B. Similarly, In addition to the incentives mentioned under this policy, GCCs providing acceleration support to startups are eligible for incentives under Section 2.7.12(2), "Incentives for ICT & Deep Tech Accelerators," of the policy. C. Startups utilizing incubation or acceleration support from GCCs shall be eligible for incentives under Section 2.7.12(3), "Incentives for ICT & Deep Tech Startups," outlined in the same policy.

3. Policy implementation

3.1. The Department of Science and Technology will issue detailed implementation guidelines to achieve the goals and objectives of this Policy.

3.2. The State Government constitutes the following committee for evaluating proposals and granting approvals for eligible assistance to applicants under this Policy:

3.2.1. For the approval of assistance for all eligible entities the State Level Empowered Committee (SLEC) shall be formed. SLEC shall comprise of the following members:

A. Additional Chief Secretary/Principal Secretary/Secretary, Department of Science & Technology (DST) – Chairman

B. Additional Chief Secretary/Principal Secretary/Secretary (Expenditure), Finance Department – Member

C. Additional Secretary (IT)/Joint Secretary (IT)/Deputy Secretary (IT), Department of Science & Technology – Member

D. Financial Advisor (DST), Finance Department – Member

E. Industries Commissioner- Member

F. Director, ICT & e-Governance - Member Secretary

3.3. Additionally, the Government shall digitize the entire incentive application process and aim to reduce human interface. Such a digital platform shall be built on mission mode, duly incorporating advanced technologies into its software system.

3.4. The Office of the Director, ICT & e-Governance, shall implement this, Policy.

4. Interpretation

The Department of Science and Technology, Government of Gujarat, is authorized for interpretation of any provision and to give clarification/decision with reference to any provision under this resolution, keeping in view the objective of the Policy and schemes, and it will be final and binding to all.

5. Power to Amend the Policy

Notwithstanding anything contained in the foregoing paras, the Government holds the right to review and amend various aspects of the Policy from time to time.

6. Budgetary Provision

The expenditure on this account shall be made from the grants under the following budget head:

- Demand no: 89
- Major Head: 2052, Information Technology Incentive Plan.

The above Government resolution issues with the concurrence of the Finance Department on the department's file of even number

By order and in the name of Governor of Gujarat,



(Mona K. Khandhar)
Principal Secretary to the
Government of Gujarat,
Department of Science and Technology



Department of Science & Technology
Government of Gujarat