Government of Gujarat
Department of Science and Technology
G.R. No: ITP/10/2021/583612/IT
Sachivalaya, Gandhinagar
Date: 11/10/2024

RESOLUTION

Read:
1. **Gujarat IT / ITeS Policy (2022-27) dated 07.02.2022.**
2. **Implementation Guidelines for Gujarat IT/ITeS Policy (2022-27) dated 06.07.2022.**

Preamble:

1. The Government of Gujarat came out with the IT/ITeS Policy and Implementation Guidelines vide GRs referred above.
2. Issuance of certain modifications for efficient implementation of the policy was under active consideration of the Government.

Resolution:

After careful consideration, Government is pleased to issue the following modification to the IT/ITeS Policy vide GRs read 1 at above.

Modification in Policy

Original Policy Para	Amended Para
2.5.3 'IT enabled Services (ITeS)' are construed as any service, which results from the use of any IT software over a system of IT products for realising the value addition service rendering through the application of IT and shall include the following: A. Call centers B. Medical transcriptions C. Back-office operation/Business Process Outsourcing (BPO) D. Knowledge Process Outsourcing (KPO) E. Revenue accounting and other ancillary operations F. Insurance claim processing	**2.5.3 'IT enabled Services (ITeS)'** are construed as any service, which results from the use of any IT software over a system of IT products for realising the value addition service rendering through the application of IT and shall include the following: A. Emerging or Deep Technologies, viz i. Artificial Intelligence (including Natural language Processing (NLP), Machine Learning (ML), Generative AI) ii. Internet of Things iii. Analytics using AI technologies (including Big Data & Data Science) iv. Augmented Reality (AR), Virtual Reality (VR) & Mixed Reality (MR) v. Distributed Ledger Technology (Blockchain)

G. Web/digital content development ERP/software and application development H. Financial and accounting processing I. HR and payroll processing J. Bioinformatics K. IT-enabled banking L. Non-banking services, including insurance, pension, asset management and market-related services. M. Depository, security registration and dematerialisation services N. GIS-enabled services O. IT support centers P. Website services Q. Emerging Technologies, such as Cyber Security, Big Data, Artificial Intelligence, Blockchain, Machine Learning, etc. or any other related fields as updated from time to time. This does not include companies engaged in manufacturing of hardware related to IT, telecom or fields as mentioned above. State Level Empowered Committee (SLEC) will be the final decision-making authority in this regard.	vi. Quantum Computing B. Back-office operation/Business Process Outsourcing (BPO) C. Knowledge Process Outsourcing (KPO) D. Web/digital content development ERP/software and application development E. Bioinformatics F. Banking, Financial Services and Insurance (BFSI) services. G. Depository, security registration and dematerialisation services H. GIS-enabled services I. IT support centers J. Website services K. Global In-house Center (GIC) / Global Capability Center (GCC) or any other related fields as updated from time to time. This does not include companies engaged in manufacturing of hardware related to IT, telecom or fields as mentioned above. State Level Empowered Committee (SLEC) will be the final decision-making authority in this regard. Any software or application that provides any service or utility through the use of AI, where AI algorithms are employed where GPU/TPU is necessary to run the algorithm, will be considered. However, offering generic application services, such as chatbots, will not be considered under section 2.5.3 (A) of the policy.
2.5.9. **'Gross Fixed Capital Investment (GFCI)'** means the expenditure made in the construction of the building, computers, software, networking related hardware and other related fixed assets, excluding the cost of land and expenditure on purchase of the building required to produce products or services by the eligible unit.	2.5.9 **'Gross Fixed Capital Investment (GFCI)'** 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 to produce products or services by the eligible unit.
2.5.11 **'Eligible unit'** means any new unit having a minimum of 10 employees on its payroll or an expansion unit having a minimum of 15 employees on its payroll after expansion.	2.5.11 **'Eligible unit'** means: Any new unit having a minimum of 50 employees on its payroll or an expansion unit having a minimum of 75 employees on its payroll. A workstation, laptop or any IT device should be allocated to a minimum 80% of its total employees.

2.5.16. 'Data Center' means a facility that centralizes computing and networking equipment to collect, store, process and disseminate a large amount of data and applications. Incentives will only be provided for the setting up of greenfield tier three or above Data Centers in the state with a minimum built-up area of 4,000 sq. ft. and a minimum of 150 racks.	**2.5.16. 'Data Center'** means a facility that centralizes computing and networking equipment to collect, store, process and disseminate a large amount of data and applications. Incentives will only be provided for the setting up of tier three or above Data Centers in the state subject to: A. A minimum built-up area of 4,000 sq. ft. B. A minimum of 150 racks or IT power consumption of at least 900 KW in racks or 2,00,000 processor cores.
2.5.26. E. Patent expenditure - Expenditure incurred on the application of every successful patent during the operative period of the Policy up to INR 5 lakhs per patent. Eligible IT/ITeS 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.	**2.5.26. 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 IT/ITeS 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 following paragraphs shall be added after Para 2.5.26 of the said policy, namely:

2.5.27 'Eligible ICT & Deep Tech Incubator' for the purposes of this policy means an organization established under the Companies Act/LLP Act, engaged in supporting ICT & deep tech start-ups through host of support services and resources such as deep tech labs, POC facilities, space, funding support, mentoring, and business management services, which incubates minimum 10 Startups at a time from IT/ ITeS sector as defined in section 2.5.3. To avail benefits under this policy, the Eligible ICT & Deep Tech Incubator should also be registered under this policy.

2.5.28 'Eligible ICT & Deep Tech Accelerator' for the purposes of this policy means an organization set up to empower ICT & deep tech startups by providing advanced resources and technological support, enhancing their market-ready solutions, market linkages while fortifying their business strategies, thereby facilitating easier access to investment from venture capitalists and angel investors.

An Eligible ICT & Deep Tech Accelerator should:

A. Have been in the business of incubation for more than 3 years and supported more than 20 start-ups of which at least 5 have received non-public investment.
   OR
   Having targeted accelerator programs with an experience of running at least 3 groups with 5-10 startups in each group.
B. Have operations in India.
C. Have necessary space and infrastructure to carry out activities for the ICT & deep tech start-ups.
D. Demonstrate capabilities with regard to:
   i. Supporting ICT & Deep Tech Start-Ups for domestic and international market immersion.
   ii. Network/Connect with Venture Capitalist/Angel Investors.

iii. On-boarded with leading business mentors.
iv. Structured group for accelerating ICT & deep tech software product start-ups.

2.5.29 'Eligible ICT & Deep Tech Start-up' To consider an entity under the eligible ICT & deep tech startup it must meet the definition of start up as declared by the Government of India, as updated from time to time, and should be working in the IT/ ITeS sector as defined in section 2.5.3. Some of the major consideration for eligible ICT & deep tech Startup are mentioned as the following-

A. Start-up is a private limited company (as defined in the Companies Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act, 2002). Furthermore, the entity would be considered as a start-up up to ten years from the date of incorporation / registration.
B. The entities' turnover should not exceed INR 100 Crore in any of the financial year since its incorporation / registration.
C. Any entity formed by splitting up or reconstruction of a business already in existence shall not be considered as a 'Eligible Startup.'
D. An entity is working towards innovation, development or improvement of products, processes, or services, or if it is a scalable business model with a high potential of employment generation or wealth creation.
E. Eligible ICT & deep tech Start-ups will be entitled to benefits under this policy till they cross any of the following milestones, whichever is earlier:
    i. Number of employees on payroll crosses 10
    ii. Turnover exceeds INR 100 Cr per annum

2.5.30 'Global In-house Center (GIC) / Global Capability Center (GCC)'

A. Offshore centres established by companies (as defined in the Companies Act, 2013) to provide various services to their parent organizations and group companies widely engaged/ working in the IT/ ITeS and deep tech sector. These centres operate as internal organizations within the global corporate structure, providing specialized capabilities in IT/ ITeS and deep tech sector.
B. A minimum GFCI of INR 25 Cr. is required for establishing Global In-house Center (GIC) / Global Capability Center (GCC).
C. Additionally, 75% of the operations and functions of the Global In-house Center (GIC) / Global Capability Center (GCC) should be through deep tech and ICT technologies.

2.5.31 'GPU' for the purpose of this policy means a stand-alone graphics processing unit for handling large set of data that is installed in a computer system separately from the Central Processing Unit (CPU). GPU embedded in CPU shall not be considered as GPU.

2.5.32 'Technical Committee' means the committee constituted by the Department of Science and Technology and headed by Director, ICT & e-Governance, DST for the validation and scrutiny of eligible entities working in the deep tech subsector as defined in section 2.5.3 (A) and their use cases. Post scrutiny and validation, the committee will recommend SLEC of its observations on the eligibility of the entities and use cases.

Original Policy Para	Amended Para
2.7.1. (1) Category I - GFCI less than INR 250 Cr. **CAPEX support*:** All eligible IT/ITeS units are entitled to one-time CAPEX support of up to 25 per cent of the eligible CAPEX expenditure, subject to a maximum ceiling of INR 50 Cr. The disbursement will be done in twenty (20) equal quarterly instalments. **OPEX support:** All eligible IT/ITeS 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. The disbursement will be done in quarterly instalments.	**2.7.1. (1) Category I - GFCI less than INR 250 Cr.** **CAPEX support*:** A. All eligible IT/ITeS 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 and, ii. Up to 30 per cent of the computers, software, networking related hardware. B. The disbursement will be done in twenty (20) equal quarterly instalments.` **OPEX support*:** C. All eligible IT/ITeS 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.
2.7.1. (2) Category II (Mega Projects) - GFCI more than or equal to INR 250 Cr. or project generating more than or equal to 2,000 direct IT employment on its payroll **CAPEX support*:** All eligible projects are entitled to one-time CAPEX support of up to 25 per cent of the eligible CAPEX expenditure, subject to a maximum ceiling of INR 200 Cr. The disbursement will be done in twenty (20) equal quarterly instalments. **OPEX support:** All eligible projects 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.	**2.7.1. (2) Category II (Mega Projects) - GFCI more than or equal to INR 250 Cr. or project generating more than or equal to 500 direct IT employment on its payroll** **CAPEX support*:** A. All eligible IT/ITeS units are entitled to following CAPEX support with a maximum ceiling of INR 200 Cr: a. Up to 20 per cent of the expenditure made in construction and purchase of the building, other related fixed assets and, b. Up to 30 per cent of the computers, software, networking related hardware. B. The disbursement will be done in twenty (20)

per year for a period of five years from the date of eligibility. The disbursement will be done in quarterly instalments.	equal quarterly instalments. **OPEX support*:** C. All eligible IT/ITeS 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 INR3,000/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 IT/ITeS unit. Further, the annual CAPEX assistance disbursed shall be capped to the total annual operating expenditure of the eligible IT/ITeS Units.	***Note:** A. 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 IT/ITeS unit. Further, the annual CAPEX assistance disbursed shall be capped to the total annual operating expenditure of the eligible IT/ITeS Units. B. Total CAPEX incentive, OPEX incentive and Special Incentives disbursed to any eligible entity shall not exceed 75% of its eligible GFCI.
2.7.2. Special incentives for IT/ITeS Units In addition to the above-mentioned fiscal incentive support, the Government shall provide impetus to the growth of IT/ITeS units by incentivising the major operational expenditure heads.	**2.7.2. Special incentives for IT/ITeS Units** In addition to the above-mentioned fiscal incentive support, the Government shall provide impetus to the growth of IT/ITeS by incentivising the major operational expenditure heads. These incentives shall be available to • 2.5.11 Eligible units • 2.5.16 Data centers • 2.5.27 Eligible ICT & Deep Tech Incubator • 2.5.28 Eligible ICT & Deep Tech Accelerator • 2.5.29 Eligible ICT & Deep Tech Startups • 2.5.30 Global In-house Center (GIC) / Global Capability Center (GCC)

	• 2.7.4 A. Deep Tech Centre of Excellence except IT/ ITeS Park as defined in section 2.5.16, IT City/ Township and 2.5.23 R&D Centre as defined in section 2.5.17.

The following paragraphs shall be added after Para 2.7.10 of the said policy, namely:

2.7.11 Incentives for Deep Tech

A. A one- third relaxation in eligibility criteria, wherever applicable, shall be provided to the entities working in the deep tech sub sectors as defined in the section 2.5.3 (A).
B. An indicative list of hardware and software requirement for deep tech subsectors is attached for reference as per **'Annexure A'.**
C. The period as mentioned in 2.5.25 (A) shall be kept up till five years for expenditure made in deep tech IT hardware only in case of eligible unit working in the deep tech sub sectors as defined in the section 2.5.3 (A).

2.7.12 Incentives for ICT & Deep Tech Incubators, ICT & Deep Tech Accelerators, and ICT & Deep Tech Startups

Any entity taking benefits under Startup Policies, shall not be eligible to claim incentives as an Eligible ICT & Deep tech startup under this policy.

Sr. No.	Incentive Category	Description of Support
1	Incentives for ICT & Deep Tech Incubators	**CAPEX Support:** Eligible ICT & Deep Tech Incubators will receive CAPEX support of up to 25 per cent of the eligible CAPEX expenditure, subject to a maximum ceiling of INR 25 Cr. The disbursement will take place in twenty (20) equal quarterly installments. **OPEX Support:** Eligible ICT & Deep Tech Incubators will receive OPEX support of up to 15% of Lease Rental expenditure, 15% of Power tariff expenditure, 20% of Bandwidth expenditure and 20% of Cloud rental expenditure (as mentioned in the "Eligible OPEX") up to a maximum ceiling of INR 10 Cr per year for a period of five years from the date of eligibility.
2	Incentives for ICT & Deep Tech Accelerators	A 10% assistance will be provided to ICT & deep tech accelerators for the investments they facilitate through venture capitalists and investors to ICT & deep tech startups. This includes support through market research, customer connections, investor connections, and internationalization services, such as participation in pitching events, boot camps, trade fairs, and startup summits. This assistance will be capped at INR 10 Lakhs per ICT & deep tech startup.

3	Incentives for ICT & Deep Tech Startup	**A. Assistance in R&D, Prototype Creation and Product Development-** one time support of 25% up to INR 25 Lakhs for their total expenses incurred on R&D, creating prototypes, and developing the product. This assistance will be reimbursed upon submission of their first sales invoice. **B. Patent Assistance** @ 75% of cost of obtaining patent subject to ceiling of INR 5 lakhs per patent for domestic patent and INR 10 lakhs per patent for international patent. Eligible ICT & deep tech startup can submit claims for a maximum of 10 patents per year for five years. The Government fees and the professional fees shall be considered for computing assistance. The assistance will be in the nature of reimbursement. **C. Quality certification** @ 50% subvention on the expenses incurred for a maximum of three quality certifications up to a maximum of INR 5 Lakhs per certificate. **D. Facilitating shared infrastructure:** The eligible ICT & deep tech startup working in deep tech subsector as defined in section 2.5.3 (A) will receive a one-time support of 35% of the internet (bandwidth) cost and cloud cost for procuring cloud platform through a private cloud service provider for 6 months up to INR 10 Lakhs for non-incubated ICT & deep tech startup and INR 7.5 Lakhs for incubated ICT & deep tech startup once during the operative period of the policy. **E. Lease Rental Support:** An eligible ICT & deep tech startup can claim expenditure incurred on lease rental of office space at a property rented from a third party for a period of five years, up to a maximum monthly rental of INR 25/sq. ft. of built-up area or actual lease rental expenditure, whichever is lower. The units running their operations in non-empaneled co-working spaces are eligible to claim a maximum of up to 15 per cent of the per seat monthly rental expense or INR 1250/- per seat per month, whichever is lower. **F. Special Incentives:** An eligible ICT & deep tech startup can claim special incentives as defined under section 2.7.2. **Note:** The ICT & deep tech startups after the

		commercialization of their application/ products, shall be eligible to claim incentives under this policy as an "Eligible Unit".

Original Policy Para	Amended Para
2.7.4 A. Tier-I: Gujarat AI School or AI Center of Excellence The Government, in association with the IT industry and premier academic institutions in the state, such as IIIT, IIT and other renowned international and national research institutions, envisions establishing an advanced Center of learning – The Gujarat AI School or the Gujarat AI Center of Excellence. The prime objective of this institution shall be to become the foremost source of industry-ready skilled talent for the emerging technology of the IT industry in the nation. This institution shall provide impetus to the upskilling efforts of the state Government by offering courses in the field of emerging technologies, such as Artificial Intelligence, Blockchain, Quantum Computing, Big Data, Internet of Things, Data Enablement Technologies, Cyber Security and the forthcoming 5G technology, etc. DST will issue separate guidelines for the same.	**2.7.4 A. Tier- I: 'Deep Tech Centre of Excellence'** for the purpose of this policy is an advanced infrastructure, with GPUs compute capacity, established in collaboration with the Deep Tech industry and leading academic institutions. The primary focus of these centers is on Research & Development for AI-based solutions across various sectors. Furthermore, these centers will play a crucial role in developing a skilled workforce by providing training/ capacity building in deep tech tools, API creation and integration, and domain-specific expertise. Additionally, they will offer facilities to support Intellectual Property (IP) creation, management, protection, valuation, and commercialization, fostering innovation and growth in the AI ecosystem. **CAPEX & OPEX Support:** Project eligible for setting up the Center of Excellence will be entitled to CAPEX and OPEX support as per section 2.7.1 (1 or 2)
2.7.4 B. Tier-II: Upskilling industry-ready talent The Government shall endeavor to upskill the graduate students and working professionals of the state to expand their knowledge and skill sets across emerging technologies by incentivizing them. The Government will incentivize the beneficiaries for successfully completing globally recognized courses in Information & Communication Technology (ICT) through Direct Benefit Transfer (DBT) up to a maximum of INR 50,000 per course or up to 50 per cent of the course fee, whichever is lower.	**2.7.4 B. Tier-II: Upskilling industry-ready talent** The Government shall endeavor to upskill the undergraduate students / graduate students and working professionals of the state to expand their knowledge and skill sets across emerging technologies by incentivizing them. The Government will incentivize the beneficiaries for successfully completing globally recognized courses in Information & Communication Technology (ICT) through Direct Benefit Transfer (DBT) up to a maximum of INR 50,000 per course or up to 50 per cent of the course fee, whichever is lower.
2.7.5. IT City/Township The Government envisions fostering the IT/ITeS ecosystem in the state by supporting the	**2.7.5. A. IT City/Township** The Government envisions fostering the IT/ITeS ecosystem in the state by supporting the

development of a dedicated state-of-the-art IT township or IT city that will have all the modern amenities in line with the prevailing global standards. The Government shall incentivize developer/consortium of developers for the creation of such IT township or IT city in the following way: In addition to the above-mentioned incentive, the Government may provide support through the following non-fiscal incentives: A. Relaxation in zoning and land use laws, such as permission for mixed land use (residential, commercial, and industrial) B. Assistance in obtaining other necessary statutory clearances C. Relaxation in Floor Space Index (FSI) norms for IT office space D. Utilities/infrastructure support up to the doorstep. **CAPEX Support:** All eligible applicants are entitled to one-time CAPEX support of up to 25 per cent of the eligible CAPEX expenditure, subject to a maximum ceiling of INR 100 Cr. Such support shall be provided as a reimbursement towards actual expenditure incurred for creating IT office space (co-working space, IT/ITeS park) in the IT city/ township. The disbursement will be done in twenty (20) equal quarterly installments.	development of a dedicated state-of-the-art IT township or IT city that will have all the modern amenities in line with the prevailing global standards. The Government shall support developer/consortium of developers for the creation of such IT township or IT city through the following non-fiscal incentives: A. Relaxation in zoning and land use laws, such as permission for mixed land use (residential, commercial, and industrial) B. Assistance in obtaining other necessary statutory clearances. C. Relaxation in Floor Space Index (FSI) norms for IT office space D. Utilities/infrastructure support up to the doorstep. **2.7.5. B. IT/ ITeS Park** **CAPEX Support:** A. All eligible applicants are entitled to one-time CAPEX support of up to 25 per cent of the eligible CAPEX expenditure, subject to a maximum ceiling of INR 100 Cr. B. Such support shall be provided as a reimbursement towards actual expenditure incurred for creating IT office space. C. The disbursement will be done in twenty (20) equal quarterly installments.
2.7.8. Data Centers **CAPEX support:** All eligible Data Centers are entitled to one-time CAPEX support of up to 25 per cent of the eligible CAPEX expenditure subject to a maximum ceiling of INR 150 Cr. The disbursement will be done in twenty (20) equal quarterly installments. **OPEX support:** Power tariff subsidy of INR1/unit for a period of five years	**2.7.8. Data Centers** A. **CAPEX & OPEX support:** All eligible Data Centers will be entitled to CAPEX and OPEX support as per section 2.7.1 (1 or 2). B. **Special Incentives:** All eligible Data Centers can claim special incentives as defined under section 2.7.2.

The following paragraphs shall be added after Para 2.7.10 of the said policy, namely:

2.7.13 Incentives for Global In-House Center (GIC)/ Global Capability Center (GCC)

CAPEX and OPEX Support: All Eligible entities will be entitled to CAPEX and OPEX support as per section 2.7.1 (1 or 2)

The following paragraphs shall be added after Para 3.2.2 of the said policy, namely:

3.2.3 SLEC shall form the technical committee for the validation and scrutiny of eligible entities and use cases and recommending it to the SLEC.

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

Encl.: Annexure A : Indicative list for DeepTech

To

1. *Principal Secretary to Hon'ble Governorshri, Raj Bhavan, Gandhinagar.
2. Additional Chief Secretary to Hon'ble Chief Minister, CM Officer, SS-1, Gandhinagar.
4. Secretary to Hon'ble Chief Minister, CM Officer, SS-1, Gandhinagar.
5. Personal Secretary to Hon'ble Ministers, Government of Gujarat.
7. Additional Secretary to Hon'ble Chief Secretary, Government of Gujarat.
8. *Registrar, Hon'ble Gujarat High Court, Ahmedabad.
9. *Secretary, Gujarat Vigilance Commission, Gandhinagar.
10. *Secretary, Gujarat Public Service Commission, Gandhinagar.
11. *Secretary, Gujarat Legislature Secretariat, Gandhinagar.
12. *Secretary, Gujarat Civil Service Tribunal, Gandhinagar.
13. All Administrative Departments
14. VC and MD, GIDC, Udyog Bhavan, Gandhinagar.
15. Industries Commissioner, Udyog Bhavan, Gandhinagar.
16. Director ICT & e-Governance, Karmyogi Bhavan, Gandhinagar.
17. All Institutions/Organisations/Societies under DST
18. All Collectors
19. DDG and SIO, NIC, Gujarat
20. Account General (A&E) Gujarat, Rajkot.
21. Account General (A&E) Gujarat, Ahmedabad Branch, Ahmedabad.
22. Account General (Audit-1) Gujarat, MS Building, Ahmedabad.
23. Director, Account & Treasuries, Gujarat State, Gandhinagar
24. Pay & Account Offices, Ahmedabad/Gandhinagar
25. All District Treasury offices
26. Resident Audit Officer, Ahmedabad/Gandhinagar.
27. Select File.

*By Letter

(Copy of this Resolution can be downloaded from URL: https://dst.gujarat.gov.in)

Annexure 'A'

Indicative list for Deep Tech

This list is indicative and not exhaustive.

Sr. No.	Deep Tech Sub Sector	Definitions	Hardware Requirement	Software Requirement
1	Artificial Intelligence (AI), including NLP, ML, and Generative AI Hardware	For the purpose of this policy, Artificial Intelligence (AI) means a technology that encompasses technologies that enable machines to perform tasks requiring human intelligence, including Natural Language Processing (NLP), Machine Learning (ML), and Generative AI Hardware, facilitating advanced data analysis, decision-making, and automation.	1. High-Performance GPUs 2. High-Performance CPUs. 3. RAM: High capacity 4. Storage (SAN/NAS) 5. Network & Bandwidth	1. Frameworks 2. Programming Languages 3. SDK & Libraries 4. Operating Systems 5. Development Environments 6. Big Data Platforms 7. Data Warehousing / Visualization Tools 8. Data Processing Frameworks 9. Collaboration Tools
2	Internet of Things (IoT)	For the purpose of this policy, Internet of Things (IoT) means a Physical objects—"things"—that are embedded with sensors, software, and other technologies for the purpose of connecting and exchanging data with other devices and systems over the internet.	1. Microcontrollers 2. Sensors: Temperature, humidity, motion, light sensors etc. 3. Actuators: Motors, relays etc 4. Connectivity Modules: Wi-Fi, Bluetooth, Network Infrastructure, etc.	1. Operating Systems 2. Programming Languages 3. Middleware Platforms 4. Data Protocols 5. Security Tools
3	Augmented Reality (AR)	For the purpose of this policy, Augmented Reality (AR) means a real-time use of information in the form of text, graphics, audio, and other virtual enhancements integrated with real-world objects	1. AR Headsets 2. Smartphones/Tablets 3. Cameras and Sensors 4. Network Connectivity	1. AR Development Kits: ARKit (iOS), ARCore (Android). 2. 3D Modeling Software 3. Programming Languages: C#, C++, Swift etc.
4	Virtual Reality (VR) & Mixed Reality (MR)	For the purpose of this policy, Virtual Reality (VR) means an immersive technology that simulates a three-dimensional, computer-generated	1. VR Headsets 2. MR Headsets	1. VR Development Tools 2. 3D Modeling Software 3. Programming Languages: C#, C++.

		environment, allowing users to interact with and experience a virtual world as if it were real. For the purpose of this policy, Mixed Reality (MR) means a technology that combines physical and digital environments, enabling real-time interaction between virtual objects and the real world to create a seamless, immersive experience.	3. High-Performance PCs: Equipped with powerful GPUs 4. Motion Tracking Devices: Controllers, gloves, body suits. 5. Network Connectivity	
5	Distributed Ledger Technology (Blockchain)	For the purpose of this policy, Distributed Ledger Technology (Blockchain) means a decentralized system that records, shares, and synchronizes transactions across multiple nodes, ensuring transparency, security, and immutability of data	1. Nodes/Servers: High-performance servers for running blockchain nodes. 2. Cryptographic Hardware: Hardware security modules (HSM), specialized mining hardware (ASICs). 3. Network Equipment: High-speed routers, switches	1. Blockchain Platforms 2. Smart Contract Languages: Solidity, Chaincode 3. Wallets 4. Database Solutions
6	Quantum Computing	For the purpose of this policy, Quantum Computing means, the computing technique which leverages the principles of quantum mechanics to process information, enabling the execution of complex computations at unprecedented speeds and efficiency compared to classical computing	1. Quantum Processors: Qubits-based processors 2. Cryogenic Systems: For maintaining low temperatures required for quantum operations. 3. Classical Computers: High-performance classical computers for interfacing with quantum processors. 4. Network Equipment: High-speed routers, switches	1. Quantum Development Kits 2. Programming Languages: Python, Q#, Cirq. 3. Simulation Tools: Quantum simulators for testing algorithms.