



## Newsflash - Maharashtra Introduces the Global Capability Centre (GCC) Policy 2025: Key Highlights & Incentives

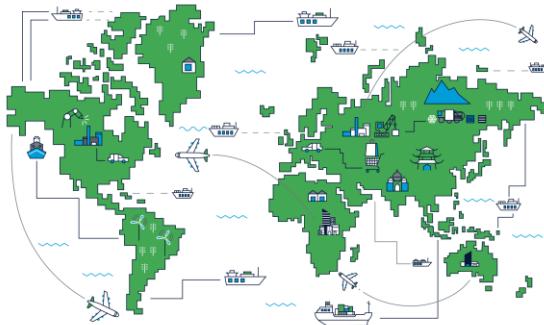
## Newsflash

### Maharashtra Introduces the Global Capability Centre (GCC) Policy 2025: Key Highlights & Incentives

For Circulation  
29 November 2025

#### 1.0 Background

India has rapidly emerged as a global hub for Global Capability Centres (GCCs), which are transforming from traditional cost-saving back offices into strategic innovation and R&D centres. Over the past 5 years, the number of GCCs in India has increased from approximately 1,200 in Financial Year 2021 to over 1,900 in Financial Year 2025, employing nearly 1.9 million professionals. This expansion has been driven by India's strong STEM (Science, Technology, Engineering & Mathematics) talent pool, accounting for nearly 28% of the global STEM workforce and a supportive business environment that enables multinational corporations to consolidate high-value operations in areas such as AI, fintech, engineering, and digital transformation.



In this context, the Government of Maharashtra introduced the ***Maharashtra Global Capability Centre (GCC) Policy 2025*** to strengthen the state's position as a key player in India's GCC ecosystem. Maharashtra, being home to Mumbai (financial hub), Navi Mumbai (data and logistics hub), Pune (technology nucleus) and emerging Tier-2 cities like Nagpur, Nashik, and Chhatrapati Sambhajinagar, offers a strategic mix of infrastructure, skilled workforce, and innovation potential. The policy aligns with the national ***Viksit Bharat @2047*** vision which aspires for India's roadmap to becoming a \$30 trillion developed economy by 2047 and seeks to ensure balanced, technology-driven growth across regions.

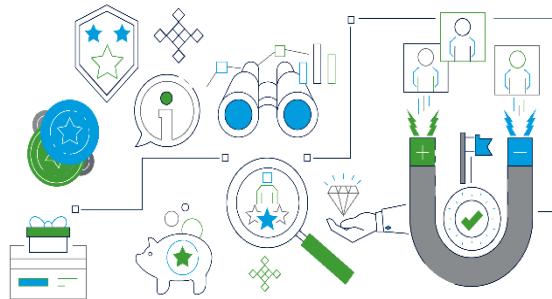
The Maharashtra GCC Policy 2025 thus represents a proactive step by the state government to attract, retain, and scale multinational operations, focusing on *innovation, sustainability, and employment generation*. By integrating with the ***Maharashtra IT & ITeS Policy 2023*** and offering targeted fiscal incentives, the policy aims to foster a robust, future-ready ecosystem that cements Maharashtra's position as India's leading GCC destination.

#### 2.0 Policy Vision and Objectives

**The Maharashtra GCC Policy 2025 seeks to:**

- Establish Maharashtra as the premier global destination for GCCs by hosting about **400 new GCCs**.

- Create 4 lakh high-skilled jobs by integrating industry-driven curricula, fostering cutting-edge research, and equipping the workforce with advanced digital and technical skills.
- Promote GCC-led research, foster multinational collaborations, and attract high-value, knowledge-intensive investments.
- Develop world-class business districts and a robust **Digital Databank** to map talent, resources, and connectivity, helping new GCCs identify optimal locations.
- Propel Tier-2 and Tier-3 cities such as Nashik, Nagpur & Chhatrapati Sambhajinagar into the global GCC landscape, creating new economic hubs and fostering balanced, technology-driven growth.



Note: The policy will remain in effect for five years (FY 2029-30) from the date of notification or until the next policy comes into effect. However, it may be modified earlier than the scheduled review date to address changes in laws, regulations, or after assessing the policy's effectiveness in achieving its intended results.

### 3.0 Overview of Eligibility Criteria for GCC Units:

The Policy establishes clear eligibility parameters to ensure that only genuine, high-value Global Capability Centres qualify for incentives and policy benefits. The criteria are defined to attract multinational enterprises, foster innovation, and promote sustained job creation across the State.

#### 3.1 Eligible Entity

**Eligible Unit** - An eligible unit means any industrial enterprise/business, constituted as a company—including private, co-operation, public, trust, LLP, or joint undertaking—setting up a Global Capability Centre (GCC), Global In-house Centre, or Offshoring Unit. This unit must operate in Maharashtra and engaged in servicing its parent organisation or global affiliates. These units shall commonly be referred to as 'GCC' or 'unit' in this policy.



Global Capability Centres (GCCs) are fully owned and integrated captive hubs established by Multinational Corporations (MNCs) or Indian Global Companies. These centres are wholly owned and operated by the parent company and provide specialized services exclusively for the parent organization, in areas such as information technology, research & development (R&D), finance, centres of excellence, human resources, and other strategic or business support functions.

For the purpose of this Policy, **GCCs shall specifically exclude:**

- Business Process Outsourcing (BPO) units,
- Call centres serving self or third-party clients, and
- Pure-play sales entities engaged in marketing, distribution, or sale of products, customised software, or tools in India or neighbouring regions.

Both newly established GCCs and expansion projects by existing GCCs are eligible.

### 3.2 Location Criteria

**The Eligibility varies based on geographical location as follows:**

- **Zone I** (Mumbai and Pune Metropolitan Region): Higher thresholds; targeted at large, innovation-led centres.
- **Zone II** (Excluding Zone I): This zone covers all areas of the State (Maharashtra) excluding those falling under Zone I.



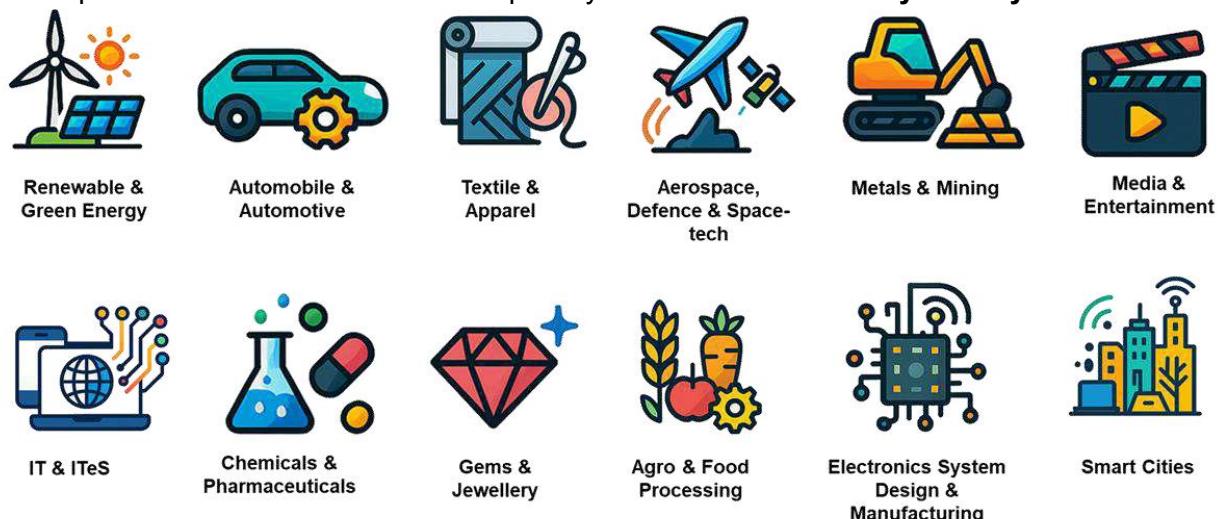
Projects located in designated GCC Parks, Innovation Clusters, or MedTech Zones receive priority consideration.

### 3.3 Policy Validity

The policy will remain in effect for **5 years (FY 2029-30)** from the date of notification or until the next policy comes into effect. However, it may be modified earlier than the scheduled review date to address changes in laws, regulations, or after assessing the policy's effectiveness in achieving its intended results.

### 4.0 Policy Strategy

The Policy outlines a comprehensive, multi-pillar strategy designed to position the State as India's premier destination for Global Capability Centres with the **Policy Priority Sectors** as:



The key strategic pillars are described below:

- **Cluster-Based GCC Development:** Maharashtra aims to develop an integrated multi-city GCC ecosystem supported by specialised sector-focused clusters and dedicated GCC Parks.
- **Strengthening the Innovation Ecosystem Through GCC-Led Partnerships:** GCC policy aims to make the state a hub for high-value innovation by fostering strong academia-industry partnerships, enabling GCC startup collaboration, and supporting R&D through accelerators, co-innovation labs, and regulatory sandboxes.
- **Talent Pipeline & Workforce Development:** Maharashtra will establish a globally competitive talent ecosystem by developing entry-level pipelines, promoting employer-led training, enabling continuous upskilling, and fostering GCC-focused leadership excellence.
- **Sustainability & Green GCC Strategy:** The State promotes environmentally responsible development through green building mandates, renewable energy adoption, and carbon-neutral operational incentives.
- **Competitive Incentive Framework:** A comprehensive package of fiscal and non-fiscal incentives is designed to lower operational costs and boost the long-term competitiveness of GCCs.
- **Ease of Doing Business & Regulatory Facilitation:** A streamlined approval mechanism via the MAITRI single-window system and a robust governance framework ensure efficient policy implementation and investor support.
- **Regional Development & Tier-2 City Focus:** Enhanced incentives will accelerate GCC growth in Tier-2 cities, promoting decentralised development and balanced economic expansion across the State.
- **Attracting & Retaining High-Value Global Investments:** The strategy positions Maharashtra as a globally competitive GCC hub by fostering innovation-led ecosystems and strengthening digital, engineering, and R&D capabilities.



## 5.0 Key Features of the Policy

The Maharashtra GCC Policy 2025 offers a comprehensive package of fiscal incentives, regulatory support, sustainability frameworks, and talent development initiatives designed to position the State as India's most competitive destination for Global Capability Centres (GCCs).

The key features are detailed below:

## 5.1 Eligibility Criteria for Enterprises to Avail Fiscal Incentives

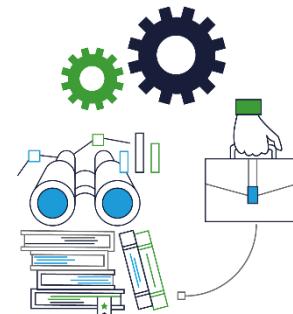
Enterprises will be considered for incentives on a first-come, first-served basis, subject to compliance with the eligibility conditions specified under the Policy. Incentives are linked to Fixed Capital Investment (FCI)<sup>1</sup>, and the **aggregate fiscal support from all State Government departments shall not exceed 100% of the FCI, as per the Industrial Promotion Subsidy (IPS) cap.**

**GCC units become eligible for incentives if they meet the minimum threshold of FCI or direct employment, as outlined below:**

GCC Category	Investment Criteria (FCI) (Rs.)	Direct Employment Requirement
<b>Small</b>	50–100 crore	100–250 employees
<b>Medium</b>	100–250 crore	250–500 employees
<b>Large</b>	250–500 crore	500–750 employees
<b>Mega</b>	500–750 crore	750–1,000 employees
<b>Ultra Mega</b>	Above 750 crore	Above 1,000 employees

### Additional Conditions

- Employment-based projects must maintain the required direct employment (on-roll and on-premises) throughout the year. If the threshold is not met in any month during the incentive claim year, incentives for that year will not be granted.
- The minimum direct employment requirement must be achieved within 2 years from commencement<sup>2</sup> of commercial operations.
- For expansion/diversification proposals, the incremental investment in plant, machinery, or equipment must independently meet the category-wise thresholds to qualify for incentives under the Incentives for Incremental Investment provision.



<sup>1</sup> Eligible FCI includes expenses incurred on building/premises, plant and machinery (including computers, R&D equipment, networking hardware, software, and other fixed operational assets) and related infrastructure utilities. Employee costs are excluded. Additionally, 50% of expenses incurred for retrofitting existing fixtures will also be considered for eligibility under the policy.

<sup>2</sup> Date on which the industrial undertaking starts its commercial operations.

## 5.2 Fiscal Incentives for Eligible Units

Category of Incentive	Incentive Details	Eligibility and Conditions																																										
Capital Subsidy	<p>Eligible units located in <b>GCC Classification Zone I &amp; II</b> will receive <b>20% capital subsidy</b> on eligible Plant &amp; Machinery investment, subject to the following caps:</p> <table border="1" data-bbox="525 504 1320 981"> <thead> <tr> <th data-bbox="525 504 804 589">Category</th><th data-bbox="804 504 1035 589">Maximum Subsidy Cap (Rs.)</th><th data-bbox="1035 504 1320 589">Disbursement</th></tr> </thead> <tbody> <tr> <td data-bbox="525 589 804 632">Small</td><td data-bbox="804 589 1035 632">Up to 10 crore</td><td data-bbox="1035 589 1320 632">5 equal instalments</td></tr> <tr> <td data-bbox="525 632 804 674">Medium</td><td data-bbox="804 632 1035 674">Up to 20 crore</td><td data-bbox="1035 632 1320 674">5 equal instalments</td></tr> <tr> <td data-bbox="525 674 804 717">Large</td><td data-bbox="804 674 1035 717">Up to 50 crore</td><td data-bbox="1035 674 1320 717">5 equal instalments</td></tr> <tr> <td data-bbox="525 717 804 890">Mega</td><td data-bbox="804 717 1035 890">Up to 100 crore subject to State-Level Empowered Committee approval</td><td data-bbox="1035 717 1320 890">5 equal instalments subject to State-Level Empowered Committee approval</td></tr> <tr> <td data-bbox="525 890 804 981">Ultra Mega Projects</td><td data-bbox="804 890 1035 981">Customized benefits based on strategic value</td><td data-bbox="1035 890 1320 981">As per State-Level Empowered Committee approval</td></tr> </tbody> </table> <p>Customized incentive packages for Mega and Ultra Mega projects will be determined and sanctioned by the State-Level Empowered Committee.</p>	Category	Maximum Subsidy Cap (Rs.)	Disbursement	Small	Up to 10 crore	5 equal instalments	Medium	Up to 20 crore	5 equal instalments	Large	Up to 50 crore	5 equal instalments	Mega	Up to 100 crore subject to State-Level Empowered Committee approval	5 equal instalments subject to State-Level Empowered Committee approval	Ultra Mega Projects	Customized benefits based on strategic value	As per State-Level Empowered Committee approval	<p>Units are eligible for capital subsidy based on fixed capital investment comprising of Plant and Machinery only.</p> <p><b>GCC units are classified as follows, based on either employee strength or minimum CAPEX thresholds:</b></p> <table border="1" data-bbox="1334 584 2129 1029"> <thead> <tr> <th data-bbox="1334 584 1612 652">GCC Category</th><th data-bbox="1612 584 1799 652">Employee-Based Eligibility</th><th data-bbox="1799 584 1843 652">OR</th><th data-bbox="1843 584 2129 652">Minimum CAPEX Requirement</th></tr> </thead> <tbody> <tr> <td data-bbox="1334 652 1612 727">Small GCC</td><td data-bbox="1612 652 1799 727">100–250 employees</td><td data-bbox="1799 652 1843 727">OR</td><td data-bbox="1843 652 2129 727">Rs. 50 crore</td></tr> <tr> <td data-bbox="1334 727 1612 801">Medium GCC</td><td data-bbox="1612 727 1799 801">250–500 employees</td><td data-bbox="1799 727 1843 801">OR</td><td data-bbox="1843 727 2129 801">Rs. 100 crore</td></tr> <tr> <td data-bbox="1334 801 1612 876">Large GCC</td><td data-bbox="1612 801 1799 876">500–750 employees</td><td data-bbox="1799 801 1843 876">OR</td><td data-bbox="1843 801 2129 876">Rs. 250 crore</td></tr> <tr> <td data-bbox="1334 876 1612 951">Mega GCC</td><td data-bbox="1612 876 1799 951">750–1000 employees</td><td data-bbox="1799 876 1843 951">OR</td><td data-bbox="1843 876 2129 951">Rs.500 crore</td></tr> <tr> <td data-bbox="1334 951 1612 1029">Ultra Mega Projects</td><td data-bbox="1612 951 1799 1029">Based on strategic significance</td><td data-bbox="1799 951 1843 1029">—</td><td data-bbox="1843 951 2129 1029">Evaluated case-by-case</td></tr> </tbody> </table>	GCC Category	Employee-Based Eligibility	OR	Minimum CAPEX Requirement	Small GCC	100–250 employees	OR	Rs. 50 crore	Medium GCC	250–500 employees	OR	Rs. 100 crore	Large GCC	500–750 employees	OR	Rs. 250 crore	Mega GCC	750–1000 employees	OR	Rs.500 crore	Ultra Mega Projects	Based on strategic significance	—	Evaluated case-by-case
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Rental Assistance	<p><b>The rental assistance will be extended as per the following Incentive structure:</b></p>	<p>Rental assistance applies only to new GCC units established under this policy.</p>																																										

Category of Incentive	Incentive Details	Eligibility and Conditions															
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Small GCC	Up to Rs. 1 crore	Up to Rs. 1 crore															
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Large GCC	Up to Rs. 3 crore	Up to Rs. 3 crore															
Mega & Ultra Mega GCC	Up to Rs. 4 crore	Up to Rs. 4 crore															
Payroll Subsidy	<p data-bbox="523 882 1331 994">GCC units (new or undergoing expansion) are eligible for reimbursement of salaries and emoluments paid to Indian on-roll employees <b>earning above Rs. 1,00,000 per month</b>.</p> <p data-bbox="523 1033 1331 1105">The subsidy is <b>capped at Rs. 5 crore per GCC unit per year</b> and is available for a <b>tenure of 3 years</b>.</p> <p data-bbox="523 1152 1140 1179"><b>The reimbursement structure is as follows:</b></p> <p data-bbox="523 1232 1331 1343"><b>Zone I:</b> 40% of the salary component <b>exceeding Rs. 1,00,000 per month, up to Rs. 50,000 per employee, for a maximum of 100 employees per year.</b></p>	<p data-bbox="1343 882 2129 954">The benefit applies to Indian on-roll employees, including those engaged in research and development roles.</p> <p data-bbox="1343 994 2129 1065">The subsidy is payable only if employees are retained for a minimum employment period of 3 years.</p> <p data-bbox="1343 1113 2129 1144"><b>The subsidy shall be released in a staggered manner:</b></p> <table border="1" data-bbox="1343 1144 1904 1314"> <thead> <tr> <th data-bbox="1343 1144 1477 1176">Year</th><th data-bbox="1477 1144 1904 1176">Subsidy Disbursed</th></tr> </thead> <tbody> <tr> <td data-bbox="1343 1176 1477 1213">Year 1</td><td data-bbox="1477 1176 1904 1213">30%</td></tr> <tr> <td data-bbox="1343 1213 1477 1249">Year 2</td><td data-bbox="1477 1213 1904 1249">30%</td></tr> <tr> <td data-bbox="1343 1249 1477 1286">Year 3</td><td data-bbox="1477 1249 1904 1286">40%</td></tr> </tbody> </table>	Year	Subsidy Disbursed	Year 1	30%	Year 2	30%	Year 3	40%							
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Category of Incentive	Incentive Details	Eligibility and Conditions
	<p><b>Zone II:</b> 50% of the salary component <b>exceeding Rs. 1,00,000 per month, up to Rs. 50,000 per employee, for a maximum of 100 employees per year.</b></p> <p>GCCs demonstrating <b>atleast 50%</b> diversity hiring, including women and persons with disability in their workforce will receive an <b>additional 10% payroll subsidy</b>, applicable across Maharashtra, subject to an enhanced cap of <b>Rs. 60,000 per employee per month.</b></p>	
<b>Interest Subsidy</b>	<p>GCC units located in <b>Zone II</b> are eligible for an interest subsidy of up to 5% on approved term loans.</p> <p>The subsidy amount will depend on the applicable interest rate, subject to the unit contributing a <b>minimum of 5% interest cost per annum.</b></p> <p>For instance:</p> <p>If the applicable interest rate is 12%, the unit must bear 7%, and the Government will subsidise 5%.</p> <p>If the applicable interest rate is 9%, the unit must bear 5%, and the Government will subsidise the remaining 4%.</p> <p>The total subsidy shall <b>not exceed 10% of the Fixed Capital Investment (FCI)</b> and will be available for a <b>maximum period of 5 years.</b></p>	<p>The incentive applies only to eligible term loans availed for setting up or expanding GCC operations in <b>Zone II</b> locations.</p> <p>Subsidy disbursement will be made annually, subject to continued eligibility, fulfilment of compliance requirements and submission of required documentation.</p>

Category of Incentive	Incentive Details	Eligibility and Conditions
	<p>The subsidy amount is subject to a yearly ceiling of <b>Rs. 5 crore</b>, with a <b>lifetime cap of Rs. 25 crore per GCC unit</b>.</p>	
<b>Incentives for Incremental Investment</b>	<p>Existing eligible GCC units undertaking expansion, modernisation, or diversification may receive incentives based on the incremental Fixed Capital Investment (FCI) made.</p> <p>The nature and quantum of incentives will correspond to the level of additional investment and employment generated, subject to the approval of the competent authority.</p>	<p><b>The incentive applies only where the incremental FCI meets the following minimum criteria:</b></p> <ul style="list-style-type: none"> <li>At least 25% increase in the unit's existing gross FCI; and</li> <li>Minimum 25% increase in employment in the non-supervisory workforce category.</li> </ul>
<b>Power Tariff Subsidy</b>	<p>GCC units (registered with the Industries Department) will receive subsidised electricity tariff benefits from the date of commencement of operations.</p> <p><b>The applicable subsidy structure is as follows:</b></p> <ul style="list-style-type: none"> <li><b>Zone I Units:</b> Electricity will be billed at industrial tariff rates, with a subsidy of <b>Re. 1 per unit</b> for a period of <b>5 years</b>.</li> <li><b>Units in All Other Regions of Maharashtra:</b> Electricity will be billed at industrial tariff rates, with a subsidy of <b>Rs. 2 per unit</b> for a period of <b>5 years</b>.</li> </ul> <p>A maximum subsidy cap of <b>Rs. 20 lakh per unit per financial year</b> shall apply.</p>	

Category of Incentive	Incentive Details	Eligibility and Conditions									
<b>Research &amp; Development (R&amp;D) Grants</b>	<p>Eligible units may receive financial support for Research and Development (R&amp;D) activities. The company must allocate a <b>minimum of 2% of its Fixed Capital Investment (FCI)</b> toward R&amp;D activities in order to qualify for this incentive.</p> <p><b>The incentive includes:</b></p> <ul style="list-style-type: none"> <li>• 25% reimbursement of eligible R&amp;D expenditure, subject to a ceiling of Rs. 50 lakh per company per year for a period of 4 years.</li> <li>• The total financial assistance available under this incentive is capped at Rs. 2 crore per GCC unit over the policy period.</li> </ul> <p>Companies undertaking collaborative research with Maharashtra-based universities for joint research projects will be eligible for an additional 10% subsidy on approved R&amp;D expenditure.</p>										
<b>Patent Filing Assistance</b>	<p>Eligible entities may receive financial support in the form of a 50% reimbursement of statutory patent filing fees, subject to predefined limits.</p> <p>The reimbursement is capped at Rs. 5 lakh for domestic patent applications and Rs. 10 lakh for international patent filings, with an overall maximum benefit of Rs. 50 lakh per unit under the scheme.</p> <table border="1" data-bbox="523 1017 1736 1132"> <thead> <tr> <th data-bbox="523 1017 871 1059">Category of Patent Filing</th><th data-bbox="871 1017 1219 1059">Reimbursement Rate</th><th data-bbox="1219 1017 1736 1059">Maximum Reimbursement per Filing</th></tr> </thead> <tbody> <tr> <td data-bbox="523 1059 871 1100">Domestic Patent</td><td data-bbox="871 1059 1219 1100">50% of statutory filing fees</td><td data-bbox="1219 1059 1736 1100">Up to Rs. <b>5 lakh</b></td></tr> <tr> <td data-bbox="523 1100 871 1132">International Patent</td><td data-bbox="871 1100 1219 1132">50% of statutory filing fees</td><td data-bbox="1219 1100 1736 1132">Up to Rs. <b>10 lakh</b></td></tr> </tbody> </table> <p>To qualify, the patent must be filed within the State of Maharashtra, and the applicant must be an Indian company owned by Indian nationals.</p>	Category of Patent Filing	Reimbursement Rate	Maximum Reimbursement per Filing	Domestic Patent	50% of statutory filing fees	Up to Rs. <b>5 lakh</b>	International Patent	50% of statutory filing fees	Up to Rs. <b>10 lakh</b>	
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Category of Incentive	Incentive Details	Eligibility and Conditions
<b>Green Certification Support &amp; Recognition</b>	The government shall <b>reimburse 30% of green building certification</b> [including LEED (Leadership in Energy and Environmental Design), IGBC (Indian Green Building Council) or GRIHA (Green Rating for Integrated Habitat Assessment) costs, up to Rs. 50,000	
<b>Internship Programmes under CMYKPY</b>	Applicants eligible under Mukhya Mantri Yuva Prashikshan Yojana (CMYKPY) will be awarded internship support of up to <b>Rs. 10,000 per month per intern, capped at 100 interns per GCC, up to 10% of the total workforce</b>	
<b>Electricity Duty Exemption</b>	GCC Units are eligible for electricity duty exemption for a period of <b>10 years</b>	

### 5.3 Non-Fiscal Incentives for Eligible Units

Nature of Incentive	Incentive Details
<b>Industry Status</b>	Global Capability Centres (GCCs) will be accorded Industry Status, enabling them to operate on a 24×7×365 basis without mandated closure, except in situations where temporary suspension is directed by the State or Central Government for safety, legal, or administrative reasons.
<b>Reserved MIDC Land</b>	A minimum of 10% area in newly developed MIDC industrial estates will be earmarked for GCC Parks and GCC units, ensuring dedicated infrastructure availability.
<b>Priority Land Allotment</b>	GCCs will receive priority allotment of land irrespective of investment size. Additionally, priority allotment will be given to units promoted by Women, SC/ST entrepreneurs, and Persons with Disabilities.
<b>Single Window Facilitation (MAITRI)</b>	<p>A GCC Facilitation Cell (GFC) will be created within the MAITRI (Maharashtra Industry Trade &amp; Investment Facilitation Cell) Single Window System to support new and existing GCCs.</p> <p>The GFC within MAITRI will include domain experts from key sectors relevant to GCC operations. Additionally, a guidance and mentoring cell will provide handholding support for aspiring GCCs, especially new entrants and first-time investors, to help them navigate regulatory processes, infrastructure requirements, and talent acquisition. The Export Facilitation Desk under MAITRI shall provide guidance on regulatory compliance and service export promotion.</p>
<b>Ease of Doing Business Support</b>	<p>In order to streamline operations and reduce administrative burden, GCCs will have access to self-certification mechanisms and a 24×7 investor support hotline.</p> <p>Initiatives such as the MAITRI Act, unified online portal, simplified processes for land and utility access, and integrated digital inspection systems will promote faster clearances and improved investor experience.</p>
<b>Digital Data Repository</b>	A live digital repository will be developed jointly by the State, MIDC, and real estate developers to provide real-time visibility of existing GCCs, future capacity, reserved plots, and available commercial spaces.

	This platform will support informed decision-making for new investments and expansion planning.
<b>Uninterrupted Power Supply</b>	GCCs will be exempt from statutory power outages and will be assured <b>continuous 24x7x365 electricity supply</b>
<b>Continuous Water Supply</b>	<p>GCC units located within industrial areas under authorities such as MIDC will receive <b>24x7 uninterrupted water supply</b>.</p> <p>Units are encouraged to adopt wastewater recycling measures wherever feasible to reduce overall consumption.</p>
<b>24/7 Operations and Flexible Employment Conditions</b>	<p>GCCs will be permitted to operate <b>three-shift systems, including night-shift employment for women</b>.</p> <p>Applicable labour regulations will be suitably relaxed, subject to the GCC ensuring mandatory safeguards such as security arrangements, creche facilities, restrooms, and other welfare amenities to ensure a safe working environment.</p>

#### 5.4 Incentives under the Maharashtra IT & ITeS Policy 2023

<b>Nature of Incentive</b>	<b>Incentive Details</b>											
<b>Stamp Duty Exemption</b>	New GCC units shall be eligible for stamp duty exemption in accordance with the Maharashtra IT & ITeS Policy, 2023.											
<b>Additional Floor Space Index (FSI)</b>	<p>GCC Parks and standalone GCC units shall receive <b>additional FSI benefits</b> as the Maharashtra IT &amp; ITeS Policy, 2023.</p> <p><b>Mixed-use allocation will be permitted as follows:</b></p> <table border="1"> <thead> <tr> <th><b>Category</b></th> <th><b>GCC Operational Area Requirement</b></th> <th><b>Permitted Area for Allied &amp; Support Facilities (Except Polluting Activities)</b></th> </tr> </thead> <tbody> <tr> <td><b>Zone I</b></td> <td>Minimum <b>60% of BUA*</b> must be used for GCC operations</td> <td>Up to <b>40% of BUA</b> may be utilized for allied &amp; support functions, which will include commercial and residential spaces to facilitate proximity housing</td> </tr> <tr> <td><b>Zone II – Areas Outside Zone I</b></td> <td>Minimum <b>50% of BUA</b> must be allocated for GCC activity</td> <td>Up to <b>50% of BUA</b> may be used for commercial and residential spaces to support a walk-to-work ecosystem</td> </tr> </tbody> </table>			<b>Category</b>	<b>GCC Operational Area Requirement</b>	<b>Permitted Area for Allied &amp; Support Facilities (Except Polluting Activities)</b>	<b>Zone I</b>	Minimum <b>60% of BUA*</b> must be used for GCC operations	Up to <b>40% of BUA</b> may be utilized for allied & support functions, which will include commercial and residential spaces to facilitate proximity housing	<b>Zone II – Areas Outside Zone I</b>	Minimum <b>50% of BUA</b> must be allocated for GCC activity	Up to <b>50% of BUA</b> may be used for commercial and residential spaces to support a walk-to-work ecosystem
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Nature of Incentive	Incentive Details
	<p><b>Note*</b> - Built up area</p> <p>The State Planning Authority (SPA), which may include MIDC, MMRDA, CIDCO, MITL, MSRDC, or relevant local development authorities, shall act as the primary planning authority alongwith government agencies for development of self-sustained business districts.</p>
<b>Open Access to Power</b>	<p>GCC parks and units will be permitted to procure power through <b>open access</b> as specified in the Maharashtra IT &amp; ITeS Policy, 2023.</p>
<b>Property Tax Concessions</b>	<p>Property tax levied on GCC units shall be determined and extended as per the provisions of the Maharashtra IT &amp; ITeS Policy, 2023.</p>
<b>Right of Way Approvals</b>	<p>Applications for Right-of-Way permissions required for GCC operations shall be processed in accordance with the Maharashtra IT &amp; ITeS Policy, 2023.</p>
<b>Critical Infrastructure Support</b>	<p>Assistance for the development of essential infrastructure such as roads, electricity, water, and digital infrastructure shall be provided under the provisions of the Maharashtra IT &amp; ITeS Policy, 2023.</p>
<b>Zoning Relaxations</b>	<p>GCC units shall be eligible for <b>Zoning relaxations</b> as specified in the Maharashtra IT &amp; ITeS Policy, 2023.</p>

## 6.0 Institutional Framework for GCC Policy Execution

### 6.1 Governance and Implementation Framework

The implementation of the GCC Policy will be aligned with the Maharashtra IT & ITeS Policy 2023, with the State-Level Empowered Committee serving as the apex authority responsible for state-level monitoring and implementing authority, developing procedures and modalities.

### 6.2 Maharashtra GCC Growth Council

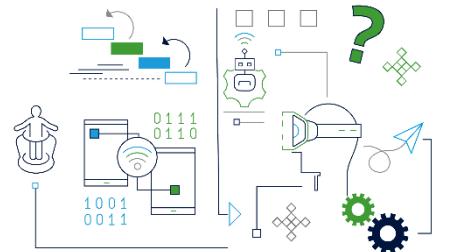
A Maharashtra GCC Growth Council will be established as a strategic advisory and industry think-tank to guide policy responsiveness, promote global outreach, and position Maharashtra as a preferred GCC hub.

The Council will support talent development through coordinated efforts with industry experts, academia, and government, and provide recommendations on infrastructure, investment priorities, innovation, and workforce planning.

### 6.3 Policy Monitoring Unit (PMU)

A Policy Monitoring Unit (PMU) will be set up under the Development Commissioner (Industries) to oversee policy execution of the GCC. The PMU will also assist the monitoring and review committee.

Decisions will be implemented upon approval by the competent authority, and a budget of 1% of the total policy outlay or Rs. 10 crore annually (whichever is lower) will be allocated to support PMU operations, including policy promotion, capacity building, stakeholder outreach and impact monitoring.



## Annexure A: Convergence of Other Policies & Programs of Central and State Governments

Sr. No.	Scheme/ Policy	Department	Details under the policy/ scheme
1	Maharashtra Startup, Entrepreneurship & Innovation (SEI) Policy 2025	MSInS (Maharashtra State Innovative Society)	<p>The policy aims to establish Maharashtra as the leading startup state in India by nurturing entrepreneurs and recognizing 50,000 startups, generating widespread employment and innovation across sectors and regions.</p> <p>The fiscal support to startups is categorized below:</p> <ul style="list-style-type: none"> <li>• IPR support</li> <li>• Quality testing &amp; certification support</li> <li>• Exhibition support</li> <li>• Seed fund support</li> <li>• Venture Fund</li> <li>• Funds of funds</li> </ul>
2	Software Technology Park Scheme	MeITY (Ministry of Electronics & Information Technology)	<ul style="list-style-type: none"> <li>• Flexible Location: Companies can set up STP units anywhere in India.</li> <li>• Project Approvals: STPI authorities can approve projects with Indian investment up to ₹100 million.</li> <li>• 100% Foreign Ownership: Full foreign equity is permitted.</li> <li>• Capital Goods Re-Export: Companies can re-export capital goods without restrictions.</li> <li>• Simplified Export Norms: Only a positive net foreign exchange earnings balance is required.</li> <li>• Domestic Sales Allowance: Sales within the Domestic Tariff Area (DTA) are allowed up to 50% of export value.</li> <li>• Tax Benefits: Capital goods procured from the DTA qualify for excise duty exemption and CST reimbursement.</li> <li>• Repatriation of Funds: Foreign investors can freely repatriate capital, know-how fees, royalties, and dividends after tax compliance.</li> </ul>
3	Support IPR Awareness Workshops/ Seminars in E&IT Sector	MeITY (Ministry of Electronics & Information Technology)	<p>The scheme aims to promote awareness and sensitization about Intellectual Property Rights (IPR) among stakeholders, particularly in the Electronics &amp; IT (E&amp;IT) sector. Under this initiative, Grant-in-Aid will be provided to eligible organizations for conducting IPR workshops and seminars. The financial assistance is categorized as follows:</p> <ul style="list-style-type: none"> <li>• Educational Institutions – Up to ₹2 lakh</li> </ul>

Sr. No.	Scheme/ Policy	Department	Details under the policy/ scheme
			<ul style="list-style-type: none"> <li>Industry Associations (e.g., MAIT, ELCINA, CII, NASSCOM, FICCI, IESA, ASSOCHAM) – Up to ₹3 lakh</li> <li>MeitY Societies or Autonomous Bodies – Up to ₹5 lakh</li> <li>This initiative supports capacity-building efforts to enhance IPR knowledge and foster innovation in the E&amp;IT sector.</li> </ul>
4	Centre of Excellence in Intellectual Property (CoE-IP)	MeitY	<p>The initiative aims to foster the growth of Intellectual Property (IP) in the ICT sector by offering a range of IP-related services, including:</p> <ul style="list-style-type: none"> <li>Raising awareness and providing IPR support to startups, SMEs, academia, and inventors.</li> <li>Educating stakeholders on intellectual property protection and strategies to prevent infringement.</li> <li>Guiding and assisting in various aspects of IPR filing, including patents, copyrights, and trademarks.</li> <li>Offering IPR support for MeitY-funded R&amp;D projects, ensuring effective IP management and commercialization.</li> </ul>
5	Chief Minister's Employment Generation Program (CMEGP)	Industries Department, Maharashtra	<p>The CMEGP – Chief Minister's Employment Generation Program is a credit linked subsidy program by the Maharashtra Government to promote self-employment and start-up businesses, focusing on Micro &amp; Small Enterprises (MSEs) in both urban and rural areas.</p> <p>The scheme is implemented by the District Industries Centre (DIC) &amp; Khadi &amp; Village Industries Board (KVIB) at the district level with oversight and monitoring by the Industries Department under the direct supervision of the Development Commissioner (Industries).</p> <p>Under CMEGP, incentives include financial assistance in form of backend subsidies (15% to 35% of project cost) and bank loans covering a significant portion of the project cost, with beneficiaries contributing a portion of the cost.</p>
6	New Information Technology and Information Technology Enabled Services Policy of Maharashtra State-	Directorate of Industries	To ensure Maharashtra as the most preferred destination for investment and innovation among global IT&ITES enterprises through Strategic Policy Interventions, Development of Competitive Advantage and Enabling Business Environment.

Sr. No.	Scheme/ Policy	Department	Details under the policy/ scheme
	2023		
7	Maharashtra Animation, Visual Effects, Gaming, Comics & Extended Reality (AVGC-XR)	Directorate of Industries	<p>To position Maharashtra as a premier destination for AVGC-XR by developing a world-class, inclusive ecosystem by nurturing talent, establishing a center of excellence, and advancing skilling initiatives. Fiscal support will be provided.</p> <ul style="list-style-type: none"> <li>• Capital Subsidy</li> <li>• Stamp duty exemption</li> <li>• IP creation &amp; protection</li> <li>• Marketing Assistance</li> <li>• Project cost reimbursements for virtual production studios.</li> </ul>

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This Newsflash provides an overview of the Maharashtra Global Capability Centre (GCC) Policy 2025, outlining its key objectives, policy framework, and incentives aimed at positioning Maharashtra as a leading hub for GCCs in India. It may be noted that nothing contained in this Newsflash should be regarded as our opinion, and facts of each case will need to be analyzed to ascertain thereof and appropriate professional advice should be sought for the applicability of legal provisions based on specific facts. We are not responsible for any liability arising from any statements or errors contained in this Newsflash.

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29 November 2025

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