



सत्यमेव जयते

GOVERNMENT OF RAJASTHAN



**RISING  
RAJASTHAN**

REPLETE • RESPONSIBLE • READY

# Rajasthan Global Capability Centre Policy 2025

Industries and Commerce Department

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## 1. Preamble

No. F.

Date: dd/mm/2025

Government of Rajasthan  
Department of Industries and Commerce  
Order

In an era of rapid globalisation and technological innovation, Global Capability Centres (GCCs) have emerged as critical enablers of business transformation, driving operational efficiency, innovation, and value creation for multinational corporations. These centres serve as hubs of excellence across diverse functions such as technology, finance, human resources, research and development, and data analytics, contributing significantly to the global competitiveness of enterprises.

Recognising the vital role that GCCs play in the knowledge economy, Rajasthan envisions itself as a premier destination for the establishment and growth of such centres. With its robust infrastructure, abundant talent pool, conducive business environment, and proactive governance, the state is uniquely positioned to attract and nurture GCCs.

This policy aims to foster an ecosystem that facilitates the seamless establishment and expansion of GCCs in the state, ensuring that businesses benefit from Rajasthan's strategic advantages while contributing to job creation, skill development, technological advancement, and economic growth. By aligning with global best practices and providing an enabling framework for innovation, Rajasthan seeks to reinforce its position as a preferred destination for global enterprises looking to centralise and optimise their operations through GCCs.

This policy sets forth the state's commitments to provide incentives, infrastructure, and support mechanisms that will attract new GCCs and enable the growth of existing ones—ultimately driving sustainable development and elevating Rajasthan's standing on the global stage.

## 2. Introduction

As India's services sector evolves and the country emerges as a hub for tech-driven innovation, Global Capability Centres (GCCs) have ascended the value chain, placing India at the core of their next growth phase. With strategic R&D, business innovation, and digital transformation taking precedence, global firms increasingly leverage India's cost efficiencies, vast talent pool, and expertise in digital technologies. From technology companies to startups and service providers, India offers the leadership and business acumen necessary for sustained growth, fostering a dynamic business ecosystem.

GCCs have transformed from cost-centric back-office hubs into strategic entities within multinational corporations (MNCs). Initially focused on Business Process Outsourcing (BPO) activities such as data processing and IT support, these centres evolved between 2005 and 2012 into Global In-house Centres (GICs), taking on complex roles in product lifecycle management, process optimisation, and digital transformation. The emergence of innovation centres from 2013 onwards marked a new phase, with an emphasis on high-value functions such as artificial intelligence, machine learning, blockchain, and advanced analytics. Today, India is a global leader in hosting these centres across industries including Engineering Research and Development (ER&D), Information Technology (IT), retail, and Banking, Financial Services, and Insurance (BFSI).

GCCs are now integral to MNCs' global operations, managing specialised functions in IT services, R&D, customer support, innovation, finance, and marketing. These centres enhance cost efficiency, tap into skilled talent, and foster collaboration between parent companies and offshore affiliates. By the end of 2024, India's GCCs employed over 1.9 million professionals and contributed \$64.6 billion to the Indian economy. The GCC industry in India is projected to reach \$110 billion by 2030, driven by software exports and the creation of 3.3 million jobs.

### 2.1 GCC market in India

The sector-wise division of GCCs in India reflects the diverse industries that multinational corporations (MNCs) target for establishing these strategic hubs. GCCs have evolved from traditional back-office support units to centers of innovation, handling high-value functions such as IT services, research and development (R&D), data analytics, and more.

#### 2.1.1 Software and Technology (IT/ITeS): ~ 42%

This is the largest sector for GCCs in India, encompassing software development, IT services, cloud computing, cybersecurity, and digital transformation. GCCs in this sector focus on product development, software engineering, and advanced technologies like AI, machine learning (ML), and blockchain.

#### 2.1.2 Banking, Financial Services, and Insurance (BFSI): ~ 20%

BFSI GCCs handle functions like process automation, risk analysis, regulatory compliance, data analytics, and cybersecurity for global financial institutions.

#### 2.1.3 Industrial, Manufacturing: ~ 15%

These sectors involve engineering R&D, product design, IoT integration, and supply chain optimisation.

#### 2.1.4 Consulting: ~ 10%

Consulting GCCs play the role in digital transformation initiatives, developing product features, driving innovation, optimising operational processes, and increasing cost efficiency and resource utilisation.

#### 2.1.5 Healthcare & Biotech: ~ 8%

Involved in drug discovery, clinical trials, and supply chain optimisation, leveraging data analytics and ensuring regulatory compliance.

#### 2.1.6 Others: ~ 5%

Media and Entertainment, Chemicals and Materials, Energy and Utilities, etc.

### 2.2 Rajasthan: A Competent GCC Destination

Rajasthan is rapidly emerging as a powerhouse in India's economic landscape and is poised to become a premier destination for Global Capability Centres (GCCs), owing to its robust infrastructure, skilled workforce, and investor-friendly policies. The state's strategic location, cost-effectiveness, and progressive governance make it an ideal choice for companies seeking to establish and scale their GCC operations. Rajasthan's proactive approach to fostering innovation, digital transformation, and ease of doing business further strengthens its position as a preferred GCC hub in India.

#### 2.2.1 Strategic Location and Connectivity

Rajasthan's geographical advantage is a key factor of its appeal as a GCC destination. Located in the northwestern part of India, the state enjoys proximity to the National Capital Region (NCR), one of the country's largest economic hubs. This ensures seamless access to key markets, talent pools, and decision-making centers. The state's well-developed transportation infrastructure further enhances its connectivity, allowing businesses to operate with unparalleled efficiency.

Key connectivity highlights:

- ▶ Jaipur International Airport with direct flights to major domestic and international destinations
- ▶ Extensive road network with access to major industrial corridors
- ▶ Well-connected railway infrastructure supporting logistics and workforce mobility
- ▶ Integration with the Delhi-Mumbai Industrial Corridor (DMIC) and dedicated freight corridors

#### 2.2.2 Cost-Competitive Business Environment

One of Rajasthan's standout advantages is its cost-effectiveness. Compared to traditional Tier-1 cities, Rajasthan offers significantly lower real estate costs, reduced cost of living, and competitive wage structures. Cities such as Jaipur, Udaipur, and Jodhpur provide Grade-A commercial spaces at a fraction of the cost of metropolitan hubs, enabling companies to establish state-of-the-art facilities while ensuring fiscal efficiency.

Cost-related benefits:

- ▶ Office space at 40-50% lower costs than metro cities
- ▶ Competitive salary structures compared to major IT hubs
- ▶ Incentives on capital investment, employment generation, and R&D initiatives
- ▶ Subsidies on land acquisition, and reduced power tariffs for GCC unit.

### 2.2.3 Skilled Workforce and Talent Availability

Rajasthan boasts a highly skilled and diverse talent pool, making it an attractive destination for knowledge-driven industries. The state has a strong educational ecosystem with premier institutions producing industry-ready graduates.

Key workforce advantages:

- ▶ Rajasthan has the highest share in producing Chartered Accountants and Cost Accountants in the country
- ▶ IIT Jodhpur, IIM Udaipur, BITS Pilani, AIIMS Jodhpur, National Law University Jodhpur
- ▶ IIIT Kota, MNIT Jaipur, Footwear Design and Development Institute Jodhpur, NIFT Jodhpur
- ▶ Over 4,600 higher education institutions
- ▶ 74 engineering colleges, 48 MBA institutions, and 116 polytechnic colleges
- ▶ More than 3,000 ITIs and vocational institutions across trades
- ▶ Over 1 million graduates annually
- ▶ 2 dedicated Skill Universities
- ▶ A growing base of IT and BPO professionals with expertise in AI, data analytics, cybersecurity, and cloud computing
- ▶ A young, dynamic population—over 60% below the age of 35—ensuring a sustainable talent pipeline

### 2.2.4 Robust Infrastructure and Business Ecosystem

Rajasthan has made significant strides in developing world-class infrastructure to support businesses. The state provides dedicated IT parks, SEZs, and business hubs that cater to GCC requirements. Additionally, Rajasthan is a pioneer in digital governance, ensuring seamless business operations through technology-driven processes.

Key infrastructure highlights:

- ▶ Mahindra World City, Jaipur – an integrated business city with IT/ ITeS and financial services hubs
- ▶ Rajasthan State Industrial Development and Investment Corporation (RIICO) promoting IT parks
- ▶ Dedicated power and high-speed internet connectivity to support digital operations
- ▶ Jaipur IT Park, upcoming GCC-specific clusters in Kota and Ajmer

### 2.2.5 Pro-Business Government Policies

The Rajasthan government has implemented progressive policies to attract and retain investments in the GCC industry. The state offers customized incentive packages for companies setting up GCCs, along with simplified regulatory procedures to enhance ease of doing business.

Policy highlights:

- ▶ Single-window clearance system for business approvals
- ▶ Subsidies on capital investments and employment generation
- ▶ Special incentives for high-tech industries and R&D centers

#### 2.2.6 Digital and Technological Advancements

Rajasthan is at the forefront of digital transformation, with initiatives aimed at fostering an AI-driven and innovation-led economy. The state actively promotes emerging technologies such as AI, blockchain, IoT, and big data analytics, making it an ideal hub for next-generation GCC operations.

Technology-driven initiatives:

- ▶ State-led digital transformation projects enhancing governance and business facilitation
- ▶ Promotion of data centers and cloud computing infrastructure

#### 2.2.7 Sustainable and Quality Living Standards

Rajasthan offers a high quality of life, supported by modern social and physical infrastructure, affordable housing, and a rich cultural heritage. Cities like Jaipur, Jodhpur, Udaipur and Kota provide a blend of tradition and modernity, ensuring a comfortable living environment for GCC professionals.

Lifestyle advantages:

- ▶ Affordable cost of living compared to major metropolitan cities
- ▶ Modern healthcare and education facilities
- ▶ Rich cultural and heritage experiences attracting global talent
- ▶ Lifestyle Hubs: Integrated townships with recreational facilities, green spaces, and community centers

#### 2.2.8 Innovation and Industry Synergies

Rajasthan is fostering an ecosystem of innovation that supports GCC objectives. The state's growing startup ecosystem, supported by incubators and accelerators, provides fertile ground for collaboration between GCCs and local innovators. This policy encourages such synergies through innovation grants and partnerships with industry bodies.

### 3. Scope of Policy

Under this policy, support shall be extended to Global Capability Centres (GCCs) across sectors including IT, BFSI, engineering, healthcare, digital services, etc. Assistance will be provided by the State Government in the form of capital subsidy, operational support, and workforce incentives. The policy covers new GCCs set up by Indian or global enterprises. Eligible applicants include companies, LLPs, and institutions operating in Rajasthan. GCC units must be located in the state. All applications will be processed via the RajNivesh single-window portal.

#### 3.1 Vision

##### Powering Innovation, Driving Global Excellence

The Rajasthan GCC Policy 2025 is not merely a roadmap for economic growth; it is a vision to transform Rajasthan into a global hub of excellence. By 2030, the state aims to host over 200 GCCs, generate employment for 1.5 lakh professionals, and contribute significantly to India's \$100 billion GCC market. With its unique blend of affordability, talent, infrastructure, and progressive governance, Rajasthan is poised to redefine the GCC landscape—offering a compelling alternative to established metros while delivering world-class value.

#### 3.2 Policy Period

The Rajasthan Global Capability Centre Policy 2025 shall come into force with effect from the date of its notification and shall remain valid until March 31, 2029, or until the notification of a new or revised policy, whichever is earlier.

#### 3.3 Nodal Department

The Industries and Commerce Department shall be the nodal department for processing applications for incentives under this policy and for coordinating with various state departments or their agencies to facilitate the other benefits provided under the policy.

#### 3.4 GCC - Focus Sub Sectors

Following is the list of sub-sectors of Global Capability Centres (GCCs) with a strong focus on financial services, technology, and business operations. This list of focus sub-sectors is indicative and not exhaustive. Global Capability Centres (GCCs) from any sector are eligible to apply for benefits under this policy, provided they meet the qualifying criteria as defined:

- 3.4.1 Banking, Financial Services & Insurance (BFSI): Risk management, compliance, fintech innovation, and customer support.
- 3.4.2 Automotive & Manufacturing: Smart manufacturing, IoT integration, automation, and R&D for electric vehicles (EVs).
- 3.4.3 Information Technology (IT) & Software Development: Software product development, AI/ML, cybersecurity, and digital transformation.
- 3.4.4 Healthcare & Life Sciences: Pharmaceutical R&D, clinical trials, telemedicine, and healthcare analytics.
- 3.4.5 Retail & E-commerce: Supply chain optimisation, customer experience, AI-driven personalisation.
- 3.4.6 Telecom & Networking: 5G/ 6G innovation, network infrastructure development, customer support.
- 3.4.7 Aerospace & Defense: Simulation, design engineering, avionics software, and manufacturing.



- 3.4.8 Consumer Goods & FMCG: Digital marketing, supply chain analytics, customer engagement.
- 3.4.9 Energy & Utilities: Renewable energy R&D, energy management, predictive analytics
- 3.4.10 Media & Entertainment: Digital content creation, OTT platform management, gaming, and animation.

### 3.5 Policy Objectives

We envisage to establish Rajasthan as a premier destination for Global Capability Centres (GCCs) by fostering innovation, enhancing infrastructure, and creating a skilled workforce. This policy aims to attract multinational corporations by offering a business-friendly environment, financial incentives, and industry-academia collaboration, positioning Rajasthan as a global hub for technology, research, and digital transformation. The key objectives include:

- 3.5.1 Establish Rajasthan as a Preferred GCC Destination in North-West India  
Leverage Rajasthan's strategic proximity to the NCR, its cost-competitive real estate, and improving infrastructure to attract domestic and international GCCs and position Rajasthan as a viable alternative to established hubs.
- 3.5.2 Promote Inclusive Economic Growth and Job Creation  
Aim to attract at least 200 new GCCs by 2030, creating over 50,000 jobs, with a focus on cities such as Jaipur, Udaipur, Jodhpur, Kota, and Ajmer.
- 3.5.3 Develop a Robust Talent Ecosystem Aligned with GCC Needs  
Enhance Rajasthan's talent pool by skilling youth through partnerships with universities, ITIs, and private institutions to meet the requirements and demands of the industry.
- 3.5.4 Leverage Talent Pool of Accounting Professionals  
Utilisation of talent pool of accounting professionals for GCCs that provide high-value services, including process automation, risk modelling, cybersecurity, data analytics and functions like credit risk advisory, and regulatory reporting.
- 3.5.5 Foster Innovation and Research & Development (R&D)  
Position Rajasthan as an innovation hub for developing new technologies, including AI/ ML, automation, blockchain, and clean energy and encourage GCCs to collaborate with startups and academic institutions to drive intellectual property creation.
- 3.5.6 Build World-Class Infrastructure for GCC Operations  
Invest in state-of-the-art IT hubs, and smart industrial clusters in key cities. Provide reliable and sustainable infrastructure to support GCCs' digital transformation needs.
- 3.5.7 Enhance Business Environment and Regulatory Ease  
Provide a business-friendly ecosystem through single-window clearances, reduced compliance burdens, and fast-track approvals.
- 3.5.8 Support Sustainability and Quality of Life  
Integrate sustainable practices into GCC infrastructure (e.g., green buildings, renewable energy).
- 3.5.9 Generate Significant Economic Impact

Target an economic output of ~ USD 20 billion from GCCs by 2030, contributing to Rajasthan's industrial growth and creating multiplier effect of GCCs on job creation and ancillary industries.

3.5.10 Strengthen Global Competitiveness and Attract FDI

Position Rajasthan as a preferred destination for global GCCs by offering tailored incentives for marquee investors to attract FDI through GCC investments.

Draft for Discussion

#### 4. Definitions

The underlying definitions will provide the clarity and understanding to all the stakeholder and set uniformity, for proper interpretation and implementation.

##### 4.1 Global Capability Centres (GCCs)

A Global Capability Centre (GCC) is a wholly owned, centralised business unit to deliver specialised services, innovation, and operational support to its parent or group companies. A GCC operates as an integral part of the parent organisation, issue internal invoices for services rendered, reflecting their role as in-house partners rather than third-party vendors.

##### 4.2 Enterprise

Enterprise means an industrial undertaking or a business concern or any other establishment by whatever name called, engaged in providing or rendering of GCC related service or services.

##### 4.3 Eligible Project (New Unit)

Minimum EFCI of INR 5 crores.

Or

Minimum EFCI of INR 2 crores with minimum employment generation of 50 direct employees.

##### 4.4 New Unit

New Unit means a new GCC unit set up by an existing enterprise for providing GCC services, having separately identifiable books of accounts and depositing the taxes and duties leviable under any State Act including Provident Fund separately.

##### 4.5 Commencement of Commercial Operation

Commencement of Commercial Operation for a new enterprise, the date on which the enterprise issues the first bill of supply/ invoice/ tax invoice of the services rendered related to the GCC.

##### 4.6 Letter of Approval (LoA)

Letter of Approval (LoA) will be issued by Project Approval Committee to the enterprise upon the approval of the project based on DPR. The LoA will contain the following details:

4.6.1 Approved project cost based on the approved eligible expenses for calculating the incentives payable under this policy.

4.6.2 Approximate quantum of the incentives under various heads under this policy.

4.6.3 Expected timeline for completion of the project.

##### 4.7 Employee

Employee shall refer to the workforce on the permanent payroll of the eligible enterprise, subject to the following conditions for consideration under this policy:

4.7.1 The employee must have been employed with the enterprise for at least six months during the financial year. The percentage of contract labour shall not exceed 40% of the total workforce.

4.7.2 The employee must possess a valid Aadhaar number.

4.7.3 The employee must be enrolled under the Employees' Provident Fund (EPF) and/or Employees' State Insurance (ESI) schemes.

4.7.4 Salary payments to the employee must be made through direct bank transfer into their designated bank account.

4.7.5 Support staff such as drivers, security guards, sweepers, and peons shall not be considered as employees for the purpose of employee-related incentives.

#### 4.8 Eligible Fixed Capital Investment (EFCI)

Eligible Fixed Capital Investment means investment made by an enterprise in fixed assets, in the following, up to the date of commencement of commercial production:

4.8.1 Price paid for the land.

4.8.2 Cost of new industrial building/ office.

4.8.3 The price paid for new air conditioning, servers, computers, printers, IT infrastructure, essential furniture & fixtures, equipment, office equipment and audio-visual equipment; and other investment made in new fixed assets essential for the rendering of services as approved by the Project Approval Committee (PAC).

#### 4.9 Ineligible Expenses

Expenses that will not be considered as part of the EFCI.

4.9.1 Land cost in excess of 30% of the total EFCI made.

4.9.2 Cost of acquiring any used fixed assets as mentioned in sec 4.8.3.

4.9.3 Any fixed assets as mentioned in sec 4.8.3 transferred from other locations by the enterprise.

4.9.4 Goodwill Fees/ Royalty/ Brokerages/ Commission/ Consultancy Fee paid to purchase Land/ Building/ Equipment/ Plant & Machinery

4.9.5 Commissioning Fees/ Technical Fees/ Consultancy Fees/ Installation Fees for setting up of Equipment/ Plant & Machinery.

4.9.6 Preliminary & Pre-operative Expenses

4.9.7 Interest capitalised

4.9.8 Transportation of fixed assets as mentioned in sec 4.8.3

4.9.9 Working Capital

4.9.10 Consumables Spares and Store

4.9.11 All Types of Service Charges, Carriage and Freight Charges

4.9.12 Stationery Items

4.9.13 Any expense not specifically expressed as an eligible investment

4.9.14 Any other expense which is not approved by the PAC

#### 4.10 Eligible Investment Period

The Enterprise shall commence commercial operation during the operative period of the policy unless otherwise specified in the policy or as approved by the PAC.

#### 4.11 Term Loan

Eligible term loan means, a loan disbursed to meet the EFCI requirement and taken from State Financial Institutions, Financial Institutions, or Banks recognised by the Reserve Bank of India, RBI recognised non-resident entities having a Loan Registration Number (LRN).

#### 4.12 Detailed Project Report (DPR)

A Detailed Project Report (DPR) is a comprehensive blueprint for a project, providing a thorough and in-depth outline of all necessary elements required for its successful execution. It includes an exhaustive study of the investment details, the chosen technology and its parameters, the floor plan, a detailed project schedule, and any other relevant information pertaining to the project. The DPR shall also include copies of quotations for fixed assets, as mentioned in Section 4.8.3, to support the investment figures.

#### 4.13 Environmental Projects

Environmental projects shall mean:

##### 4.13.1 Environmental Infrastructure Facilities

- a. Effluent Treatment Plant & Common Effluent Treatment Plant
- b. Establishing "Reuse and Recycling of Industrial Waste, electronic waste & plastic waste Plant"
- c. Augmentation and technology upgradation of existing ETPs & CETPs
- d. Common spray dryer, common multiple effect evaporator
- e. Implementation of cleaner production technology in place of existing process such as substitution & optimization of raw material, reduction in water consumption or energy consumption or waste generation
- f. For environment management project with use of clean, Efficient and Innovative Pollution Control Equipment
- g. Installation of online Continuous Stack Emission Monitoring Systems (CEMS)
- h. Setting Up of Environment Management System including setting up of Environment Management Laboratory
- i. Purchase of new equipment/ system related to safety, occupational health or for environment compliances for common use of enterprise located in cluster
- j. Development of Green Estate & Green Buildings for set up/ relocation/ retrofitting of existing polluting industrial units into Green Industrial Estates
- k. Green Buildings which obtain green rating under the Indian Green Building Council (IGBC/ LEED Certification)

##### 4.13.2 Zero Liquid Discharge

Zero Liquid Discharge Based Treatment Plant means an effluent treatment plant in which the effluent water is either used or fully evaporated and no effluent is discharged out of factory premises, as certified by the Rajasthan State Pollution Control Board.

##### 4.13.3 Air Pollution Control Measures

Air Pollution Control Measures will be applicable for those green interventions which the State deems fit.

##### 4.13.4 Water Conservation Solutions

- a. Wastewater treatment and recycling systems using technologies such as Activated Sludge Process (ASP), Membrane Bioreactors (MBR), Reverse Osmosis (RO), etc. to increase supply and use of treated water.

- b. Smart Solutions/IoT for Water and Wastewater to reduce dependency on manpower, enhance business continuity and remote operations using smart meters/ pumps/ sensors, data analytics, and cloud solutions.
- c. Adopting rainwater harvesting; restoring water bodies by de-silting defunct water bodies within the premises
- d. Zero Liquid Discharge Solutions.

#### 4.14 Government/ State

The Government or the State means the Government of Rajasthan.

#### 4.15 Year

Year means financial year (From 1<sup>st</sup> April to 31<sup>st</sup> March).

#### 4.16 Policy

Policy means Rajasthan Global Capability Centre Policy 2025.

## 5. Incentives

### Section A – Enterprise Based Incentives

#### 5.1 Exemptions

##### 5.1.1 Stamp Duty Exemption

Exemption from payment of 75% stamp duty and reimbursement of 25% stamp duty.

##### 5.1.2 Electricity Duty Exemption

100% exemption of Electricity Duty for 7 years.

##### 5.1.3 Conversion Charges

Exemption from payment of 75% conversion charge and reimbursement of 25% conversion charge.

#### 5.2 Capital Subsidy

Capital Subsidy of 50% of the EFCI subject to an overall ceiling of INR 50 crore to be paid in ten years.

#### 5.3 Interest Subsidy

5% Interest Subsidy on term loans taken by such GCC unit from financial institutions or state financial institutions or banks recognised by the Reserve Bank of India, to meet the EFCI, for a period of 5 years subject to a maximum of 2.5% of EFCI per year.

#### 5.4 Green Incentive

50% subsidy on the cost of establishing Environmental Projects, up to INR 5 crore.

#### 5.5 Quality Certification Incentive

Reimbursement of 50% of the cost incurred in obtaining quality certifications, up to INR 30 lakh for a maximum of three quality certificates (one each year) during the policy period.

#### 5.6 IP Creation Incentive

IP creation incentive of 50% of the cost incurred for patents, copyrights, trademarks, and registration of geographical indications, subject to an overall ceiling of INR 5 crore. This incentive can be claimed once per year and is applicable only for awarded patents.

#### 5.7 Incentive for R&D

Reimbursement of up to 50% of the total Eligible Fixed Capital Investment (EFCI), subject to a ceiling of INR 10 crore, shall be provided for the establishment of Innovation Labs or Centres of Excellence (CoEs) by such GCC unit. GCC units will be encouraged to set up CoEs and Innovation Labs in the state in collaboration with academic institutions, industry associations, or other public entities of the state. Only ten such projects will be supported during the policy period.

This incentive shall be in addition to the capital subsidy and will be payable in proportion to the investment made by the GCC unit in setting up the CoE.

#### 5.8 Rental Assistance

A 50% subsidy on lease rentals for a period of 5 years, up to INR 1 crore per annum, shall be provided to GCCs employing a minimum of 50 employees. This benefit will be available to 10 new GCCs per year.

#### 5.9 Bandwidth Assistance

Reimbursement up to 1/3<sup>rd</sup> of the internet expenses up to INR 10 Lac per year for the first three years for the GCCs with an employee strength of 50 and above.

#### 5.10 Marketing Assistance

A 50% subsidy on expenses incurred for participating in national and international GCC-focused exhibitions and events, up to INR 5 lakh for international and INR 2 lakh for national events, shall be provided to GCCs with an employee strength of 100 or more. This incentive shall be available once per financial year for the first three years from the commencement of commercial operations.

#### 5.11 Customised Package

GCC units with an Eligible Fixed Capital Investment (EFICI) exceeding INR 500 crore and generating direct employment for a minimum of 1,000 employees shall be eligible to apply for a customised incentive package on a case-to-case basis, subject to approval by the State Empowered Committee. For such GCCs, the total amount of subsidies and incentives over the entire benefit period may be allowed up to 125% of the EFICI.

### Section B – Capacity Building (Employee) Based Incentives

#### 5.12 Training Incentive

Reimbursement of 50% of the cost of employee training, up to INR 10,000 per employee per month, for a duration of up to 3 months, shall be provided for technical skilling of employees in non-technical roles, or for soft skill enhancement and/or upgradation of skills for employees in technical roles, subject to the following conditions:

- 5.12.1 This incentive can be availed for up to 300 employees per GCC unit per annum for a period of three years.
- 5.12.2 The employee must remain employed with the GCC unit for at least one year from the date of issuance of the training completion certificate.
- 5.12.3 The training incentive for subsequent years shall be provided only for new employees or for new courses undertaken by employees who have previously received this benefit.

#### 5.13 Internship Incentive

Reimbursement of 50% of the stipend paid to students graduating from universities/colleges based in Rajasthan, for a period of up to 3 months, subject to a maximum of INR 10,000 per intern per month. This incentive shall be applicable for up to 10,000 interns per year, with a total cap of 40,000 internships over the policy period.

#### 5.14 Payroll Subsidy

- 5.14.1 Reimbursement of 50% of the basic salary paid to on-roll employees, up to INR 2 lakh per employee per year, for employees with a minimum of one year of continuous employment. The reimbursement shall be subject to an overall ceiling of INR 10 crore per GCC unit per annum, for a duration of three years.
- 5.14.2 An additional subsidy of INR 20,000 per employee shall be provided for the recruitment of freshers, subject to a minimum of one year of continuous employment, and the annual recruitment of at least 20 freshers who have graduated



from universities/ colleges based in Rajasthan only. This subsidy shall be subject to an overall ceiling of INR 10 lakh per GCC unit per year, for a period of three years.

#### 5.15 Employment Generation Subsidy

Reimbursement of 50% of employer's contribution towards EPF and ESI for 7 years (For the employees of Rajasthan domicile only).

### Section C - Non-Fiscal Benefits

#### 5.16 Power Tariff

GCCs shall be treated as an industrial activity for the purpose of electricity tariffs.

#### 5.17 Built-up Area Ratio (BAR)

An additional BAR of 1 shall be available to GCC units without the payment of betterment levy, over and above the norms of the prevailing rules/ laws.

#### 5.18 Labour Law and Operational Flexibilities

5.18.1 24x7 Operational Permission: Eligible GCCs shall be allowed to operate on a 24x7 basis across three shifts, facilitating round-the-clock service delivery.

5.18.2 Women Employment in All Shifts: Employment of women is permitted in all three shifts (including night shift), subject to:

- a. Safe transport arrangements
- b. CCTV-enabled workplace
- c. Internal Complaints Committee
- d. Adherence to Labour and Home Department guidelines

5.18.3 Exemption from Weekly Closure and Fixed Working Hours: Under the Rajasthan Shops & Commercial Establishments Act, 1958:

- a. GCCs are exempt from weekly closure rules
- b. Free to determine opening/closing times and shift patterns

5.18.4 Permission for Women Workers in Night Shifts

As per the Factories Act, 1948 (if applicable) and State-specific rules, night shift employment for women is permitted with required safeguards.

#### 5.19 Inspection Exemption and Self-Certification Provision

Eligible GCC units established under this policy shall be exempt from routine inspections under the following Acts and the rules framed thereunder, except in cases where inspections are necessitated by specific written complaints.

Under this provision, eligible units shall be subject to inspection only once in every five (5) years, provided there are no outstanding violations or enforcement actions. The Acts covered under this exemption are:

5.19.1 The Factories Act, 1948

5.19.2 The Maternity Benefit Act, 1961

5.19.3 The Rajasthan Shops and Commercial Establishments Act, 1958

5.19.4 The Contract Labour (Regulation and Abolition) Act, 1970

5.19.5 The Payment of Wages Act, 1936

5.19.6 The Minimum Wages Act, 1948

5.19.7 The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

Eligible GCC units shall also be permitted to file self-certifications in the prescribed format under the above-mentioned Acts, in lieu of physical inspections. These provisions may be reviewed and amended from time to time by the State Government in accordance with applicable legal frameworks.

5.20 Environmental and Regulatory Clearances

GCCs not operating power generation sets beyond 25 KVA shall be exempt from consent under Rajasthan State Pollution Control Board regulations.

Draft for Discussion

## 6. Administration

The State shall establish the necessary regulations and interdepartmental frameworks to ensure the effective implementation of the *Rajasthan Global Capability Centre Policy 2025* across all relevant departments and agencies.

### 6.1 Implementation and Administration

All relevant departments shall be responsible for implementing the Rajasthan Global Capability Centre Policy 2025. The Industries & Commerce Department, Government of Rajasthan, shall serve as the nodal department for the implementation, coordination, and monitoring of this policy.

### 6.2 Interpretation of Policy

Any matter pertaining to the interpretation of any clause of this policy shall be referred to the Project Approval Committee (PAC). The decision of the PAC in such matters shall be final and binding.

### 6.3 Review of the Policy

The State Government reserves the right to review or modify this policy at any time in the public interest. Forms issued for the implementation of this policy may be modified, revised, added, or withdrawn by the Industries & Commerce Department as deemed necessary for the effective and convenient implementation of the policy.

### 6.4 Institutional Mechanism

To ensure the effective implementation of the *Rajasthan Global Capability Centre Policy 2025* among all stakeholders—while maintaining appropriate checks and balances—the following institutional mechanism shall be established:

#### 6.4.1 Project Evaluation Committee (PEC)

A Project Evaluation Committee comprising eight members shall be constituted to evaluate proposals submitted through the RajNivesh Portal for availing benefits under this policy. Detailed guidelines regarding the composition, functioning, and responsibilities of the PEC shall be notified separately.

A majority of the total members shall constitute the quorum for meetings of the Project Evaluation Committee.

Project Evaluation Committee (PEC)	
Additional Commissioner - I Department of Commerce and Industries	Chairman
Financial Advisor Department of Commerce and Industries	Member
Joint Legal Remembrancer Department of Commerce and Industries	Member
DGM 1 (Investment Promotion) Investment and NRIs (BIP)	Member
DGM 2 (Investment Promotion) Investment and NRIs (BIP)	Member

Project Evaluation Committee (PEC)	
Officer in charge of the Investment Cell RIICO	Member
Officer in charge of Business Promotion Cell RIICO	Member
Officer in Charge (GCC Industry) Department of Commerce and Industries	Member Secretary

#### 6.4.2 Project Approval Committee (PAC)

A five-member Project Approval Committee (PAC) shall have the authority to approve or reject applications submitted by enterprises seeking benefits under this policy. The decision of the PAC shall be final and binding. Detailed guidelines regarding the composition, functioning, and procedures of the PAC shall be notified separately.

A majority of the total members shall constitute the quorum for PAC meetings.

Project Approval Committee (PAC)	
ACS/ Principal Secretary Industries	Chairman
Secretary Finance (Revenue) or any nominee of the Finance Department not below the rank of Joint Secretary	Member
Commissioner Investment & NRIs (BIP)	Member
MD RIICO	Member
Commissioner Department of Commerce and Industries	Member Secretary

#### 6.4.3 State Empowered Committee (SEC)

SEC for the approval of customised package to the eligible GCC units.

State Empowered Committee	
Chief Secretary	Chairman
Additional Chief Secretary (Finance) or an officer nominated by them, not below the rank of Secretary Member	Member
Secretary-in-charge Environment and Forest Department Member	Member
Secretary-in-charge Urban Development and Housing Department Member	Member
Secretary-in-charge Industries Department	Member
Commissioner Industries Department	Member
Secretary-in-charge	Member

State Empowered Committee	
Labour and Employment Department	
Secretary-in-charge Mines and Petroleum Department	Member
Additional Chief Secretary Principal Secretary to Chief Minister	Member
Secretary-in-charge Revenue Department	Member
Managing Director RIICO	Member
Secretary-in-charge Energy Department	Member
Secretary-in-charge Tourism Department	Member
Commissioner Investments and NRIs (BIP)	Member Secretary

## 6.5 Application Process

The RajNivesh Portal, managed by the Bureau of Investment Promotion (BIP), serves as a single-point digital interface for facilitating time-bound clearances and approvals for all investment-related processes under this policy. All applications for incentives and benefits under the policy shall be routed through the RajNivesh Portal.

### 6.5.1 Application Submission

Applicants shall submit their applications for clearances and approvals for incentives and benefits under this policy through the RajNivesh Portal in the prescribed format, along with the required documents.

### 6.5.2 Application Evaluation

The Project Evaluation Committee (PEC) shall evaluate the Detailed Project Report (DPR) and other requisite documents submitted either digitally via the portal or physically (as specified in guidelines).

- The PEC shall submit its recommendations to the Project Approval Committee (PAC) within 60 days from the date of receipt of the complete application.
- The PEC may also invite the applicant to appear before the Committee to address any queries or provide additional information.

### 6.5.3 Application Approval

The Project Approval Committee (PAC) shall evaluate the project based on the recommendations of the Project Evaluation Committee (PEC) and the submitted Detailed Project Report (DPR). The PAC shall:

- Approve or reject the application within 60 days from the date of receiving the recommendations from the PEC.
- In case of approval, issue a formal Letter of Approval (LoA) to the applicant.
- Reserve the right to call the applicant for a personal hearing to clarify any queries or seek additional information before making a final decision.

## 7. Terms and Conditions

This policy clearly sets out the provisions, terms, and conditions to be followed, and outlines the rights, responsibilities, and limitations of all parties involved.

### 7.1 Transfer of Business

When the ownership of a unit availing benefit of this policy is entirely transferred in any manner, then the remaining benefits of such unit under this policy, if any, shall be transferred to the transferee enterprise on fulfilment of any statutory levy.

#### 7.1.1 Application for Transfer

For availing such remaining benefits, the transferee enterprise shall submit a duly completed application as part of the attached forms and manner as may be prescribed, to the Member Secretary of the PAC along with proof of transfer of ownership of unit and original Letter of Approval (LoA) issued to the transferor enterprise, within ninety days of such transfer.

#### 7.1.2 Processing of Transfer Application

The Member Secretary of the PAC shall register the application and place the completed application before the PAC within forty-five days from the receipt of the application unless specifically extended for reasons to be recorded in writing.

Where the application has been filed beyond the time period as provided in Section 7.1.1 the PAC having been satisfied with the genuineness of cause of delay may condone the delay in filing of the application from the prescribed date of application.

#### 7.1.3 Approval of Transfer

In case the committee approves the transfer of ownership, the Member Secretary shall amend the Letter of Approval (LoA) by making an endorsement in the said LoA as under; "The benefit under this certificate is hereby transferred to M/s ....., and the said enterprise is entitled to avail the benefits mentioned in this LoA for a period from ..... to ....."

After such endorsement, the Member Secretary shall forward it to all concerned immediately but not later than fifteen days from the date of the decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

#### 7.1.4 Rejection of Transfer

Where the PAC is of the opinion that the transferee Enterprise is not eligible to avail the remaining benefits of the Policy, it shall provide an opportunity of being heard to such Enterprise and shall record the reasons of rejection. The decision of the Committee shall be communicated by the Member Secretary of the PAC to the Enterprise, and all concerned immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.

### 7.2 Provisions Related to Extent and Period of Benefits

#### 7.2.1 Policy Benefit Period

The incentives and benefits under the *Rajasthan Industrial Park Promotion Policy 2025* shall remain available beyond the operative period of the policy, subject to the following conditions:

- The project must have received approval from the Project Approval Committee (PAC) during the operative period of the policy; and
- A Letter of Approval (LoA) must have been issued within the policy period; and
- The committed investments must be made within the timelines approved by the PAC.

This provision ensures policy predictability and investor confidence by safeguarding approved projects from the implications of policy expiry, provided procedural and investment commitments are fulfilled.

#### 7.2.2 Overall Extent of Subsidy

The total amount of incentives and subsidies over the entire benefit period shall not exceed 100% of the Eligible Fixed Capital Investment (EFCI), unless otherwise approved by the PAC. However, in the case of customised packages, enterprises shall be eligible for incentives up to 125% of the EFCI, subject to approval by the State Empowered Committee (SEC).

#### 7.2.3 Extent of Interest Subsidy

The interest subsidy provided under this policy shall be in addition to any incentive available under schemes of the Government of India. However, enterprises availing interest subsidy under any other scheme or package of the State Government shall not be eligible for the same benefit under this policy. The total benefit availed under interest subvention shall not exceed the actual interest liability on the term loan availed by the enterprise.

### 7.3 Disbursement of Incentives

All incentives sanctioned under this policy shall be linked to the progress of the project as per the timelines specified in the Detailed Project Report (DPR) and approved by the Project Approval Committee (PAC).

#### 7.3.1 Cost Escalation

In the event of any cost escalation, regardless of the reason, the quantum of incentives shall remain fixed as approved and specified in the Letter of Approval (LoA) issued by the PAC.

#### 7.3.2 Exclusivity of State-Level Incentives

Enterprises availing incentives under this policy shall not be eligible to claim benefits under any other state government policy or scheme, unless specifically permitted.

#### 7.3.3 Compatibility with Government of India Schemes

The subsidies/ incentives provided under this policy shall be in addition to any benefits available under schemes or policies of the Government of India.

#### 7.3.4 Implementation Guidelines

Detailed step-by-step guidelines for availing incentives under this policy shall be issued separately by the Industries & Commerce Department.

#### 7.3.5 Capital Subsidy

Capital subsidy sanctioned under this policy shall be disbursed in ten equal instalments.

#### 7.3.6 Interest Subsidy

- a. The interest subsidy provided under this policy shall be in addition to any interest subsidy available under Government of India schemes, subject to the condition that the enterprise must bear a minimum of 2% interest after availing the central subsidy. However, enterprises receiving interest subsidy under any other scheme/ package of the State Government shall not be eligible for this benefit under this policy.
- b. The subsidy shall only cover the interest charged on the disbursed amount of the term loan by a recognised Financial Institution or Bank. Penal interest, overdue interest, and other penalty charges shall not be reimbursed.
- c. In the event the loan is transferred to another Financial Institution or Bank recognised by the Reserve Bank of India (RBI), or to an RBI-recognised non-resident entity with a valid Loan Registration Number (LRN), the interest subsidy may continue for the remaining eligible period, subject to PAC approval.
- d. The interest subsidy shall be available for a maximum period of five years, regardless of the total loan tenure.
- e. The interest subsidy shall be available only to enterprises that consistently pay their EMIs. In the event of default, the interest subsidy shall be discontinued. The subsidy may be resumed only after the outstanding EMIs are paid and the loan account is deemed regular.

#### 7.4 Front End Benefits

##### 7.4.1 Exemption Against Bank Guarantee

Front-end benefits in the form of exemptions on stamp duty, conversion charges, and registration fees shall be granted upon submission of a Bank Guarantee equivalent to the amount of the exemption to the relevant State Authority/ Agency/ Department. The Bank Guarantee shall be released upon the completion of the project within the admissible investment period, as defined under this policy.

##### 7.4.2 Non-Compliance and Recovery

In case the project is not completed within the eligible investment period, or if it violates any provision of this policy, the granted exemptions shall be recovered by invoking the Bank Guarantee submitted by the applicant, or through any other legal means available under the prevailing laws.

#### 7.5 Other Terms and Conditions

7.5.1 All Greenfield GCC units shall be eligible for incentives as per the provisions of the Rajasthan Global Capability Centre Policy 2025.

7.5.2 Enterprises availing benefits under this policy must comply with all applicable statutory laws and regulations of the State of Rajasthan. Non-compliance may result in cancellation or withdrawal of the benefits sanctioned under this policy.

7.5.3 If a GCC unit receives any subsidy or incentive under another policy or scheme of the Government of Rajasthan; or from any undertaking, corporation, or instrumentality owned or controlled by the State Government; or under any state legislation for investments made in fixed assets, the total subsidy payable under this policy shall be reduced by the amount already received, unless specifically allowed otherwise.



The enterprise must inform the disbursing authority under this policy about any such benefits previously availed.

- 7.5.4 If it is found that an enterprise availing benefits under this policy is ineligible or has misrepresented facts, the matter shall be referred to the Project Approval Committee (PAC). The PAC shall provide the enterprise an opportunity to be heard. If the PAC determines that the enterprise is not entitled to receive the benefits, it may withdraw such benefits, with the reasons recorded in writing. The Member Secretary of the PAC shall communicate the decision to all relevant parties. In such cases, the PAC may also order recovery of benefits already availed, with interest at 18% per annum.
- 7.5.5 In the event of a breach of any provision of this policy, the PAC shall withdraw or discontinue the benefits extended to the enterprise. Based on the PAC's recommendation, the concerned department shall recover the benefits along with interest at 18% per annum, calculated from the date the benefits were first availed.
- 7.5.6 Enterprises availing subsidies under this policy shall, from the date of notification by the State Government, maintain records of sales and purchases in digital format (either through online/computer-based systems or in any manner as prescribed), and shall provide access to these records to the Project Evaluation Committee (PEC) and/or the PAC.
- 7.5.7 If it is discovered that a GCC unit has wrongly or excessively availed benefits, such benefits shall be disallowed. The enterprise, along with any of its units or branches, shall be required to repay the excess benefits received, along with interest at 18% per annum.
- 7.5.8 Benefits under this policy shall be available only to enterprises that have obtained valid consents to establish and operate from the Central or Rajasthan State Pollution Control Board, where applicable as per the nature of the enterprise.
- 7.5.9 The PAC shall have the authority to rectify any apparent mistake in its orders, suo motu or on receiving an application, including orders that were valid when issued but were later rendered invalid due to amendments in the policy with retrospective effect or due to a judgment by the Hon'ble Supreme Court or Hon'ble Rajasthan High Court. Applications for rectification must be submitted within three years from the date of the original order.
- 7.5.10 Applications for rectification shall be submitted to the Member Secretary of the PAC, who shall place them before the Committee for consideration. No rectification order shall be issued after four years from the date of the original order.
- 7.5.11 The State Empowered Committee, constituted under Section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011, shall be empowered to hear and decide appeals against decisions of the PAC. All appeals must be filed within 90 days from the date the decision is communicated.
- 7.5.12 To facilitate electronic service delivery, and notwithstanding any contrary provisions of this policy, the concerned Government Department may mandate that all applications, communications, orders, certificates, and disbursements be made electronically.  
To support e-governance, the concerned department may revise procedural requirements under the policy to align with electronic systems. Such changes shall not be considered invalid solely on the grounds of deviation from original procedures.

- 7.5.13 Enterprises availing benefits under this policy shall be subject to all conditions, procedures, instructions, clarifications, and amendments issued by the Government of Rajasthan from time to time.

Draft for Discussion