Viksit Gujarat Industrial Policy – 2026 Scheme for assistance to Large, Mega and Ultra Mega Industries

Government of Gujarat
Industries & Mines Department
Resolution No. IMD/WRT/e-file/9/2026/2320/I
Sachivalaya, Gandhinagar.

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1. Viksit Gujarat Industrial Policy - 2026
2. GR of Industries and Mines Department No. MIS-102022-1271(2)-I Dt. 05/10/2022
3. GR of Industries and Mines Department No. MIS-102022-1271(3)-I Dt. 05/10/2022
4. GR of Industries and Mines Department No. IMD/HMR/e-file/9/2026/2211/I Dt.08.09.2026 (Taluka classification)

Preamble :

India's industrial growth strategy is driven by national initiatives such as *Aatmanirbhar Bharat* and the vision of a *Viksit Bharat* @ 2047, aiming to transform India into a global manufacturing and innovation hub. These initiatives emphasize self-reliance, competitiveness, technology adoption, scale-driven industrialization and integration into global value chains. Programs such as the Production Linked Incentive (PLI) schemes across key sectors are designed to incentivize high-quality manufacturing, attract large-scale investments, enhance exports and create employment, thereby strengthening India's position as a global industrial powerhouse.

Gujarat, as one of India's most industrialized and investment-friendly State, plays a pivotal role in realizing this national vision. With a Gross State Domestic Product of approximately USD 322 billion and a robust industrial base contributing a substantial share of national industrial output, Gujarat has been consistently ranked among the top State in industrial investment, exports and economic growth. The State leads in sectors such as chemicals, petrochemicals, pharmaceuticals, textiles, engineering goods and renewable energy with industrial enterprises driving innovation, production efficiency and global competitiveness.

Recognizing the strategic and transformative role of large, mega and ultra mega industrial investments in driving industrial growth, strengthening innovation ecosystems, anchoring industrial clusters, promoting exports, generating employment and enhancing competitiveness, Viksit Gujarat Industrial Policy 2026 provides a comprehensive and flexible framework to attract and facilitate industrial investments across sectors. Through tailored incentives, infrastructure support, facilitation of clearances and support for sustainable and technologically advanced manufacturing, the Policy seeks to enable scale-driven industrial growth. This initiative strengthens Gujarat's position as a key driver of India's industrial vision, accelerates regional economic development and contributes to the realization of *Viksit Gujarat se Viksit Bharat*—a globally competitive, innovation-driven and self-reliant economy.

Resolution:

This Scheme will be known as Viksit Gujarat Industrial Policy — 2026 for assistance to Large, Mega and Ultra Mega Industries, which shall come into force from the Date 01.06.2026 and will remain in force for 5 years. i.e., Date 31.05.2031 (Operative Period).

1. **Definitions:**

1.1 **Industrial Undertaking:** Industrial Undertaking means a legal entity such as company, partnership firm including LLP, Society, Trust, Industrial Cooperative society, or proprietary concern engaged or to be engaged in the manufacture, production, processing or job work of articles.

1.2 **Micro, Small and Medium Industrial undertaking:** A micro, small or medium industrial undertaking under this scheme means an industrial undertaking which has fixed capital investment made in Plant and Machinery in all the units across the country as per following:

a. **Micro:** Less than or equal to INR 2.5 crore

b. **Small:** More than INR 2.5 crore and less than or equal to INR 25 crore

c. **Medium:** More than INR 25 crore and less than or equal to INR 125 crore

1.3 **Large Industrial undertaking:** A large industrial undertaking means an industrial undertaking in which the gross fixed capital investment made in Plant and Machinery is higher than INR 125 crores, and for which an Industrial Entrepreneurs Memorandum (IEM) has been filed or amended in existing IEM or MCA21 for Project or any other license or permission as prescribed by the Government of India has been obtained.

1.4 **Mega Industrial undertaking:**

I. A mega industrial undertaking means an industrial undertaking in thrust sectors having minimum gross fixed capital investment of INR 1,000 crores and which provides direct employment to at least 250 persons.

II. For every additional INR 200 Cr of investment, additional direct employment of 50 persons shall be required.

Explanation: Direct employment shall include both the employees on direct payroll of the unit as well as direct contractual employees engaged through a contracting agency (agencies) registered with the labour and employment department.

III. Such industrial undertaking shall have obtained an Industrial Entrepreneurs Memorandum (IEM) or amended in existing IEM or MCA21 for Project or any other license or permission as prescribed by the Government of India for activities listed as **Thrust Sector** under this resolution.

1.5 **Ultra Mega Industrial undertaking:**

I. An Ultra mega industrial undertaking means an industrial undertaking in thrust sectors having minimum gross fixed capital investment of INR 10,000 crores and which provides direct employment to at least 3,000 persons.

II. For every additional INR 5000 Cr of investment, additional direct employment of 500 persons shall be required.

Explanation: Direct employment shall include both the employees on direct payroll of the unit as well as direct contractual employees engaged through a contracting agency (agencies) registered with the labour and employment department.

III. Such industrial undertaking shall have obtained an Industrial Entrepreneurs Memorandum (IEM) or amended in existing IEM or MCA21 for Project or any other license or permission as prescribed by the Government of India for activities listed as **Thrust Sector** under this resolution.

1.6 **Thrust Sector: The list of the thrust sectors and indicative sub-sectors is annexed as Annexure – 'A'.**

1.7 **Selected Thrust Sector:** Following Manufacturing sectors have been identified as Selected Thrust Sectors-

No	Sector
1.	Sports goods and equipment manufacturing
2.	Toys Manufacturing
3.	Footwear manufacturing
4.	Robot manufacturing
5.	Drone manufacturing
6.	Any other sectors as recommended by the Committee as specified in para 12(b) of this G.R. After approval of Government.

1.8 **Industrial Complex:** Industrial Complex means more than one new industrial unit set up for manufacturing more than one product by an industrial undertaking at a single location.

Moreover, if an Industrial unit sets up multiple projects at a single location and maintains separate books of account and having separately identifiable fixed capital investment, then such projects may apply separately and will be treated as an individual unit for calculation of incentive. Existing common utilities shall not be considered under eligible fixed capital investment (EFCI).

1.9 **Existing Industrial Unit:** An Existing Industrial Unit means an industrial project that is in production before date of initiating the expansion / diversification.

Further, a new industrial unit set up under this policy that decides to carry out expansion / diversification of existing production line during the operative period of the scheme will also be termed as existing industrial unit in reference to the expansion / diversification.

1.10 **New Industrial Unit:** A New Industrial Unit means a new industrial project set up by an industrial undertaking that has commenced commercial production during the operative period of the scheme, provided it satisfies the following conditions:

I. The new industrial unit should have obtained a Letter of Intent or a Letter of Approval or has filed Industrial Entrepreneur Memorandum (IEM) or amended in existing IEM for Project or any other license or permission as prescribed by the Government of India, with the Competent Authority.

II. Any new / existing unit that decides to carry out expansion / diversification at some other premises, other than existing premises shall be considered as a "New unit".

The new project should have separately identifiable fixed capital investment. It shall have to maintain separate books of accounts. However, the new project will not lose its eligibility, if the utilities of an existing project, such as water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.11 **Expansion:** Expansion means where an existing industrial unit increases its investment in gross fixed capital investment (excluding land) (as on the date of initiation of applied project) by at least 50% of its existing project in the same premises, of which at least 60% of investment is made in plant and machinery, and also increases its installed capacity by at least 50% of existing product(s) for which expansion is carried out. Such expansion will be eligible only if the existing industrial unit has reached the utilization of existing installed capacity at least to the extent of 75% in any one of the preceding three financial years from Date of Commencement of Commercial Production (DoCP) of applied Project.

Such expansion project should have separately identifiable fixed capital investment. However, such projects will not lose its eligibility, if the utilities of an existing project, such as for water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.12 **Diversification:** Diversification means where an existing/New industrial unit diversifies its production line with an increased investment in gross fixed capital by at least 50% of its existing project, at the same premise, of which at least 60% of investment is made in plant and machinery.

Such diversification project should have separately identifiable fixed capital investment. However, such projects will not lose its eligibility, if the utilities of an existing project, such as for water, electricity, steam, gas, pollution control facilities etc. are utilized.

1.13 **Installed Capacity:** Installed Capacity means the optimum production capacity of the plant which is undergoing expansion. The installed capacity as mentioned in Appraisal report prepared by a bank or financial institution will be considered as the installed capacity. Where no such appraisal is available, the production capacity as worked out by the Industries Commissioner or by an officer authorized by him, will be considered as the installed capacity.

1.14 **Gross Fixed Capital Investment of applied Project (GFCI):** Gross Fixed Capital Investment of applied project means the investment made in land, building, plant and machinery, utilities, tools and equipment, and other fixed assets required to manufacture the end product.

Assets acquired and paid for during eligible investment period of the project under this scheme shall be considered for determining the gross fixed capital investment.

1.15 **Eligible Fixed Capital Investment (EFCI):** Eligible Fixed Capital Investment means following investment made during eligible investment period as mentioned in para-3 of this G.R.

A. **New Building:**

A New Building means a new building constructed, or the acquisition of a new and unused building, for the project, including administrative building. The cost of a new building shall be calculated as per the actual cost or the Schedule of Rates (SOR) of the relevant year of the R&B department of the State Government, whichever is lower.

The cost of new buildings constructed for installation of plant and machinery, R&D activities, in-house testing facilities, storage facilities, and other buildings related to the manufacturing process, shall be considered as per the actual expenditure incurred.

Building acquired under lease or on rental basis, except GIDC sheds, will not be considered as eligible fixed capital investment. No cost incurred on acquisition of old building, or the expenditure incurred on repairing or refurbishment of a building will be considered as eligible fixed capital investment.

B. **Other Construction:**

Other construction means construction such as, compound wall and gates, security cabins, internal roads, bore well, water tank, internal pipeline network for water and gas, and other related constructions shall be considered as per the actual cost incurred.

C. **Plant and Machinery:**

Plant and machinery means new plant and machinery, utilities, dies and moulds, including cost of transportation, foundation, erection, installation and electrification, capitalized under the head of plant and machinery. The electrification cost will include the cost of sub-station and transformer installed by the industrial unit.

Plant and machinery shall also include:

i. Plant for captive power generation within the premises of industrial unit will be eligible.
ii. Vehicles used for transportation only within the premises of the industrial unit, and material handling equipment exclusively used in transporting goods within such premises;
iii. Plant for desalination of sea water or purification of water;
iv. Plant for pollution control measures, including facility for collection, treatment, disposal of effluent or solid/ hazardous waste;
v. Technology, Design and Drawings, Patents: The cost incurred in acquiring technology, design and drawings, patents, limited to 10% of the EFCI in Plant and Machineries.
vi. Provided that Diesel generating sets of capacity not more than 50% of the connected electric load or 25 MW, whichever is less also shall be included as Plant and Machinery.

D. Project related infrastructure:

Fixed capital investment made in the following assets/items will be considered as project related infrastructure. Direct expenditure incurred for the following items will also be considered to determine the eligibility under this head:

I. Residential colony/ dormitory housing facilities, hospital, school or sports facilities created for workers and staff, rest rooms, day care facilities / creche of the industrial unit;
II. Feeder road to the industrial unit from the nearest approach road;
III. Dedicated facilities created for carrying water, gas, raw material required by the project through pipeline;
IV. Non-refundable deposit paid to Electricity Company for transmission of electricity from the nearest sub-station;
V. Expenditure for digitization of communication network and laying of telecommunication cables;
VI. Construction of building for bank or post office, if provided by the unit free of charge will be considered as per SOR;
VII. Training Centre to train local people for employment in the project and Skill Development Centre;
VIII. Expenditure on transport facilities, such as buses, for conveyance of workers from nearby villages/ towns to the factory premises;
IX. Any other item of infrastructure as approved by the committee.

If the above-mentioned Project related infrastructure components are located within the project premises, 100% of the cost incurred shall be considered as Eligible Fixed Capital Investment (EFCI). However, if such components are located outside the project premises, only 20% of the actual expenditure incurred on the above-listed infrastructure items shall be considered for the purpose of determining the final Eligible Fixed Capital Investment (EFCI).

1.16 **Ineligible Capital Expenditure/ Assets:** The following expenditures shall not be considered for calculating the eligible fixed capital investment:

I. Land and Land development cost.
II. Working capital
III. Goodwill
IV. Royalty
V. Preliminary and pre-operative expenses

VI. Second hand/ Leased/ Rented plant and machinery (Indigenous and/or Imported)

VII. Interest capitalized

VIII. Power generation plant, except for captive use within premises.

IX. Rented or leased building (except GIDC)

X. Design Drawing fees, consultancy fees, supervision fees, Third Party Inspection, etc. without Technology Acquisition

XI. Independent Power Plant including renewable energy.

1.17 **Term Loan:** Term loan means loan sanctioned by the RBI recognized financial institutions / Banks / External Commercial Borrowings (ECB) sanctioned by overseas institutions, for the setting up of project by the industrial undertaking.

Loan from Government Financial Institutions e.g. NDDB, GSFS, HUDCO, REC, PFC, etc. will also be eligible. The Committee constituted under para 12(c) of this resolution is empowered to grant eligibility to any other Government financial institutions, as deemed fit.

However, only the amount actually disbursed during eligible investment period against the sanctioned term loan will be considered for the incentives under the scheme. Loan availed from NBFC will not be eligible under the scheme.

1.18 **Previous Scheme:** Previous scheme means the Aatmanirbhar Gujarat Scheme for Assistance to Large Industries and Thrust Sector Government Resolution No -MIS-102022-1271(2)-I dated.05/10/2022 and Aatmanirbhar Gujarat Scheme for Assistance to Mega Industries Government Resolution No -MIS-102022-1271(3)-I dated.05/10/2022

1.19 **Date of Commercial Production (DoCP):**

In case of new industrial unit, the DoCP shall be the date of first Commercial Sale Bill of the product(s) for which the project has been set up.

In case of expansion / diversification projects, the DoCP shall be the date of first Commercial sale bill of the product(s) being manufactured by the expansion / diversification project.

1.20 **Category-wise classification of talukas under the scheme:**

The classification shall be based on the provisions of Government Resolution (GR) No. IMD / HMR / e-file / 9 / 2026 / 2211 / I dated.08.09.2026

2. Eligibility:

2.1 A new industrial undertaking, or an existing industrial undertaking that undertakes expansion / diversification and which commences commercial production during the operative period of the scheme will be eligible under the scheme.

2.2 An industrial undertaking that has availed of any incentive for the same GFCI under any scheme of the State Government, or any agency of the State Government, shall not be eligible for incentive under this scheme, unless specifically provided.

2.3 While deciding the final eligibility of the project for the incentive, Gross fixed capital investment made in the project or the cost as certified in Project Completion Certificate from the bank or financial institution or Asset verification report from Industries Commissionerate, whichever is lower, will be considered.

In case of self-finance, Statutory Auditor / Chartered Accountant / Chartered Engineer / Company

Secretary Certificate or Asset verification report from Industries Commissionerate, whichever is lower, will be considered.

2.4 A New/Existing industrial undertaking for an applied project shall be eligible to avail of incentives a maximum of two times during the operative period of this policy, irrespective of whether the projects are New, Expansion, or Diversification.

3. Eligible Investment period:

3.1 In order to be eligible for incentive under this scheme, the industrial undertaking must have commenced commercial production during the operative period of the scheme.

3.2 The consideration of investment period for eligible fixed capital investment will be, for the assets acquired and paid from date 01.01.2026. The extended time period from the date of commencement of commercial production is as specified in the below table. Such extended period shall be allowed beyond the operative period of the scheme provided that commencement of commercial production must be during the operative period of the scheme.

Extended investment time period from the date of commencement of commercial production for Large, Mega and Ultra Mega Industrial Undertaking		
1.	Gross fixed capital Investment up to INR 1,000 cr.	18 months from DoCP
2.	Gross fixed capital Investment up to INR 10,000 cr.	24 months from DoCP
3.	Gross fixed capital Investment up to INR 1,00,000 cr.	36 months from DoCP
4.	Gross fixed capital Investment more than INR 1,00,000 cr.	48 months from DoCP

DoCP means Date of Commencement of Commercial Production.

4. Incentive Schemes:

A. Option for Previous Policy –

1. Industrial undertakings that have commenced commercial production before 01.06.2026 shall be eligible to avail benefits only under the previous Scheme, subject to fulfilment of the conditions stipulated therein.
2. Any industrial undertaking that has not commenced commercial production before 01.06.2026 shall be eligible to apply for benefits either under the previous Scheme or under this Scheme, subject to fulfilment of the eligibility conditions prescribed under the respective Scheme.
3. Such industrial undertaking shall submit its application and exercise its option to avail benefits under Previous Scheme within a period of six months from the date of issuance of this Government Resolution.
4. The option so exercised shall be final and irrevocable, and no request for change of option shall be entertained thereafter.
5. Upon expiry of the aforesaid period of six months, all applications received thereafter shall be considered only under this Scheme, subject to fulfilment of the eligibility conditions prescribed herein and the consideration of investment period under this policy for eligible fixed capital investment will be, for the assets acquired and paid from date 01.01.2026.
6. Provided that, notwithstanding anything contained in this Government Resolution, no industrial undertaking shall be eligible to avail benefits under the previous Scheme unless it commences commercial production on or before 04.10.2027.

7. For the removal of doubts, it is hereby clarified that industrial undertakings commencing commercial production before 01.06.2026 shall not be entitled to opt for benefits under this Scheme and shall be governed exclusively by the provisions of the previous Scheme.

B. Combination of Capital, Interest and Power Tariff to Large Industrial Undertaking for General Sectors

Large Industrial Undertaking for GENERAL SECTORS shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling:
Note: - Maximum ceiling of combined eligible incentives shall be 20% and 15% of EFCI over the period of 10 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	Interest Subsidy	Power Tariff
Category- A (Maximum ceiling 20% of EFCI)	15% of EFCI for 10 years	7% on Term Loan for 10 years up to 15% of EFCI	INR 2 per unit for 10 years up to 15% of EFCI
Category-B (Maximum ceiling 15% of EFCI)	10% of EFCI for 10 years	7% on Term Loan for 10 years up to 10% of EFCI	INR 1 per unit for 10 years up to 10% of EFCI

i. The incentives shall be disbursed over a period of 10 years from DoCP or as prescribed in respective scheme.

ii. The annual ceiling for incentives shall be 2.0% and 1.5% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.

iii. The total incentives shall be subject to an absolute annual ceiling of INR 150 Cr.

iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years from DoCP up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for Specially abled employees.

v. Investments more than INR 1,000 Cr but not achieving the employment criteria as defined for Mega / Ultra Mega Industry or does not fall under Thrust Sector shall also be eligible under this category.

C. Combination of Capital, Interest and Power Tariff to Large Industrial Undertaking for Thrust Sectors:

Large Industrial Undertaking for THRUST SECTORS shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling:
Note: - Maximum ceiling of combined eligible incentives shall be 35% and 25% of EFCI over a period of 8 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	Interest Subsidy	Power Tariff
Category- A (Maximum ceiling 35% of EFCI)	25% of EFCI for 8 years	7% on Term Loan for 8 years up to 20% of EFCI	INR 2 per unit for 8 years up to 20% of e EFCI
Category-B (Maximum ceiling 25% of EFCI)	15% of EFCI for 8 years	7% on Term Loan for 8 years up to 15% of EFCI	INR 1 per unit for 8 years up to 15% of EFCI

i. The incentives shall be disbursed over a period of 8 years from DoCP or as prescribed in respective scheme.
ii. The annual ceiling for incentives shall be 4.5% and 3.5% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.
iii. The total incentives shall be subject to an absolute annual ceiling of INR 300 Cr.
iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 8 years from DoCP up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for Specially abled employees.
v. Investments more than INR 1,000 Cr but not achieving the employment criteria as defined for Mega / Ultra Mega Industry but falls under Thrust Sector, shall also be eligible under this category.

D. Combination of Capital, Interest and Power Tariff to Mega Industrial Undertaking for Thrust Sectors

MEGA Industrial Undertaking for THRUST SECTOR shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling:
Note: Maximum ceiling of combined incentives shall be 35% and 30% of EFCI over a period of 10 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	Interest Subsidy	Power Tariff
Category- A **(Maximum ceiling 35% of EFCI)**	25% of EFCI for 10 years	7% on Term Loan for 10 years up to 25% of EFCI	INR 2 per unit for 10 years up to 25% of EFCI
Category-B **(Maximum ceiling 30% of EFCI)**	20% of EFCI for 10 years	7% on Term Loan for 10 years up to 20% of EFCI	INR 1 per unit for 10 years up to 20% of EFCI

i. The incentives shall be disbursed over a period of 10 years from DoCP or as prescribed in respective scheme.
ii. The annual ceiling for incentives shall be 3.5% and 3.0% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.
iii. The total incentives shall be subject to an absolute annual ceiling of INR 750 Cr.
iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for Specially abled employees.
v. A High-Power Committee chaired by Hon'ble Chief Minister may decide customized package for Mega Projects under thrust sector.

E. **Combination of Capital, Interest and Power Tariff to Ultra Mega Industrial Undertaking for Thrust Sectors**

ULTRA MEGA Industrial Undertaking for THRUST SECTOR shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling:
Note: Maximum ceiling of combined incentives shall be 40% and 35% of EFCI over a period of 12 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	Interest Subsidy	Power Tariff
Category- A **(Maximum ceiling 40% of EFCI)**	30% of EFCI for 12 years	7% on Term Loan for 12 years up to 25% of EFCI	INR 2 per unit for 12 years up to 25% of EFCI
Category-B **(Maximum ceiling 35% of EFCI)**	25% of EFCI for 12 years	7% on Term Loan for 12 years up to 20% of EFCI	INR 1 per unit for 12 years up to 20% of EFCI

i. The incentives shall be disbursed over a period of 12 years from DoCP or as prescribed in respective scheme.

ii. The annual ceiling for incentives shall be 3.5% and 3.0% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.

iii. The total incentives shall be subject to an absolute annual ceiling of INR 1250 Cr.

iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for Specially abled employees.

v. Eligible Ultra Mega industrial units shall be eligible to claim 100% reimbursement of stamp duty and registration charges paid to Government of Gujarat for purchase and/or lease of land meant for the project.

vi. Conditions for reimbursement of Stamp Duty and registration fees

a) Reimbursed Stamp Duty and Reimbursed Registration Charges shall not be included as part of Eligible Fixed Capital Investment

b) Reimbursement of Stamp Duty/ Registration fees shall be made only after the commencement of commercial production.

c) Reimbursement Stamp Duty/ Registration fees shall be applicable only on the land purchased and/or leased during the eligible investment period.

d) Applicant shall have to submit application within three months from the date of commencement of commercial production. Application submitted after three months from the date of commencement of commercial production will not be eligible for assistance.

vii. A High-Power Committee chaired by Hon'ble Chief Minister may decide customized package for Ultra Mega Projects under thrust sector.

F. Combination of Capital, Interest and Power Tariff to Large Industrial Undertaking for Selected Thrust Sectors:

Large Industrial Undertaking for SELECTED THRUST SECTORS shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling: Note:- Maximum ceiling of combined eligible incentives shall be 50% and 45% of EFCI over a period of 8 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	**Interest Subsidy**	**Power Tariff**
Category- A (Maximum ceiling 50% of EFCI)	35% of EFCI for 8 years	7% on Term Loan for 8 years up to 20% of EFCI	INR 2 per unit for 8 years up to 20% of EFCI
Category-B (Maximum ceiling 45% of EFCI)	30% of EFCI for 8 years	7% on Term Loan for 8 years up to 20% of EFCI	INR 1 per unit for 8 years up to 20% of EFCI

i. The incentives shall be disbursed over a period of 8 years from DoCP or as prescribed in respective scheme.
ii. The annual ceiling for incentives shall be 6.5% and 6% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.
iii. The total incentives shall be subject to an absolute annual ceiling of INR 300 Cr.
iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years from DoCP up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for specially abled employees.
v. Investments in selected thrust sector(s) more than INR 1,000 Cr but not achieving the employment criteria as defined for Mega / Ultra Mega Industry shall also be eligible under this category.

G. Combination of Capital, Interest and Power Tariff to Mega Industrial Undertaking for Selected Thrust Sectors:

MEGA Industrial Undertaking for SELECTED THRUST SECTORS shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling: Note: Maximum ceiling of combined eligible incentives shall be 50% and 45% of EFCI over a period of 10 years for Category-A and B respectively.

Taluka Category	Component-1	Component-2	Component-3
	Capital Subsidy	**Interest Subsidy**	**Power Tariff**
Category- A (Maximum ceiling 50% of EFCI)	35% of EFCI for 10 years	7% on Term Loan for 10 years up to 20% of EFCI	INR 2 per unit for 10 years up to 20% of EFCI
Category-B (Maximum ceiling 45% of EFCI)	30% of EFCI for 10 years	7% on Term Loan for 10 years up to 20% of EFCI	INR 1 per unit for 10 years up to 20% of EFCI

i. The incentives shall be disbursed over a period of 10 years from DoCP or as prescribed in respective scheme.

ii. The annual ceiling for incentives shall be 5% and 4.5% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.

iii. The total incentives shall be subject to an absolute annual ceiling of INR 750 Cr.

iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years from DoCP up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for specially abled employees.

v. A High-Power Committee chaired by Hon'ble Chief Minister may decide customized package for Mega Projects under selected thrust sector.

H. Combination of Capital, Interest and Power Tariff to Ultra Mega Industrial Undertaking for Selected Thrust Sectors:

ULTRA MEGA Industrial Undertaking for SELECTED THRUST SECTORS shall choose any one or any combination of more than one Components mentioned below maintaining the overall annual ceiling: Note: Maximum ceiling of combined eligible incentives shall be 50% and 45% of EFCI over a period of 12 years for Category-A and B respectively.

Taluka Category	**Component-1**	**Component-2**	**Component-3**
	Capital Subsidy	**Interest Subsidy**	**Power Tariff**
Category- A (Maximum ceiling 50% of EFCI)	35% of EFCI for 12 years	7% on Term Loan for 12 years up to 20% of EFCI	INR 2 per unit for 12 years up to 20% of EFCI
Category-B (Maximum ceiling 45% of EFCI)	30% of EFCI for 12 years	7% on Term Loan for 12 years up to 20% of EFCI	INR 1 per unit for 12 years up to 20% of EFCI

i. The incentives shall be disbursed over a period of 12 years from DoCP or as prescribed in respective scheme.

ii. The annual ceiling for incentives shall be 4.5% and 4% of EFCI p.a. for Category-A and B respectively, carry forward of incentives due to per annum ceiling of the incentive, shall not be allowed.

iii. The total incentives shall be subject to an absolute annual ceiling of INR 1250 Cr.

iv. EPF reimbursement:100% reimbursement on employer's statutory contribution for 10 years from DoCP up to INR 1800/month for employees (Male) and INR 2500/month for employees (Female) and INR 3,000/month for specially abled employees.

v. A High-Power Committee chaired by Hon'ble Chief Minister may decide customized package for Ultra-Mega Projects under selected thrust sector.

5. Special Provisions for Assistance to Large, Mega and Ultra Mega Industrial Undertaking for Selected Thrust Sectors:

A. Reimbursement of stamp duty and registration charges:

1. The industrial units under selected thrust sectors shall be eligible to claim 100% reimbursement of stamp duty and registration charges paid to Government of Gujarat/ GIDC for purchase and/or lease of land meant for the project.
2. Conditions —
   i. Reimbursed Stamp Duty and Reimbursed Registration Charges shall not be included as part of Eligible Fixed Capital Investment

ii. Reimbursement of Stamp Duty/ Registration fees shall be made only after the commencement of commercial production.

iii. Reimbursement Stamp Duty/ Registration fees shall be applicable only on the land purchased and/or leased during the eligible investment period.

iv. Applicant shall have to submit application within three months from the date of commencement of commercial production. Application submitted after three months from the date of commencement of commercial production will not be eligible for assistance.

B. Support to Intellectual Property Rights (IPR):

1. The industrial units under selected thrust sectors shall be eligible to claim upto 75% reimbursement of expenses towards Intellectual Property Rights — Patent, Design, Copyright, Trademark, and GI Registration obtained during the operative period of scheme, subject to maximum INR 1 Crore.
2. Conditions —

I. Industrial unit in selected thrust sectors will be eligible for assistance under the scheme.

II. Fees paid to authority, service centre, registration and equipments purchased to develop product will be eligible expenditure (excluding travel, hotel charges) for obtaining such registration.

III. Applicant may apply for assistance multiple times during the operative period till maximum assistance of INR 1 Crore shall be utilized.

IV. Applicant shall have to submit application within three months from the date of publication/notification of the Patent / Design / Copyright / Trademark / GI Registration. Application submitted after three months from the date of publication/notification will not be eligible for assistance.

V. Expenditure incurred on or after date.01.01.2026 shall be considered for assistance under the scheme.

C. Assistance for Technology Acquisition:

1. The industrial units under selected thrust sectors shall be eligible to claim upto 75% reimbursement of expenses towards technology acquisition obtained from recognized institution for its product/ process during the operative period of scheme, subject to maximum INR 5 Crore.
2. Conditions —

I. Expenses incurred for technology acquisition obtained from recognized institution including royalty payment for first two years shall be considered for reimbursement.

II. The enterprise shall have to apply to Industries Commissionerate within three months after signing of MOU / agreement / contract with technology provider. Application submitted after three months from the date of signing of MOU / agreement / contract will not be eligible for assistance

III. Assistance will be available to New Enterprise as well as existing enterprise for acquiring technology.

IV. Assistance will not be eligible for purchase of any plant and machinery or equipment.

V. Patented Technology acquired from Indian Companies/foreign companies will also be eligible.

VI. Expenditure incurred on or after date.01.01.2026 shall be considered for assistance under the scheme.

D. Assistance for International Certification / Compliances:

1. The industrial units under selected thrust sectors shall be eligible to claim 100% reimbursement of fees payable to International Certification, during the operative period of the scheme, subject to maximum INR 5 Crore.
2. Conditions —

I. Expenses incurred for fees charged by certification agency (excluding travel, hotel & surveillance charges).

II. Applicant shall have to submit application within three months from the date of issuance of certificate. Application submitted after three months from the date of issuance of certificate will not be eligible for assistance.

III. Expenditure incurred for renewal of certificate shall not be eligible for assistance under the scheme.

IV. Expenditure incurred on or after date.01.01.2026 shall be considered for assistance under the scheme.

E. Assistance for Training of Manpower:

1. The industrial units under selected thrust sectors shall be eligible to claim for expenses incurred by the industrial undertaking for training of its employees, in India or abroad, for the first 12 months subject to maximum INR 15,000/- per employee per month.
2. Conditions —
   - I. Only trainees domiciled in Gujarat would be eligible for this incentive.
   - II. An industrial undertaking shall be eligible for this assistance for manpower trained for a period starting one year prior to the date of commencement of production. However, the assistance shall be disbursed only after the commencement of commercial production.
   - III. Applicant shall have to submit application within three months from the last date of completion of training program. Application submitted after three months will not be eligible for assistance.
   - IV. An industrial undertaking shall be allowed to claim only once during the operative period of the scheme for Assistance for Training of Manpower.

F. Assistance for Setting up Creative Design Studio:

1. The industrial units under selected thrust sectors shall be eligible to claim for 50% of expenses incurred by the industrial undertaking for Setting up Creative Design Studio, in house or standalone, during the operative period of the scheme, subject to maximum INR 50 crore.
2. Conditions —
   - I. Expenses incurred for Building, Machinery and equipment, hardware and software obtained for Setting up Creative Design Studio, in house or standalone shall be considered for reimbursement. The building cost shall not exceed 20% of the Eligible Fixed Capital Investment (EFCI), and this provision shall apply only to Industrial Undertakings that have applied for assistance for the establishment of a Creative Design Studio.
   - II. Applicant shall have to submit application within three months from the date of commencement of such Creative Design Studio. Application submitted after three months from the date of commencement of Creative Design Studio will not be eligible for assistance.
   - III. Expenditure incurred on or after date.01.01.2026 shall be considered for assistance under the scheme.

6. Conditions for availing Assistance under the G.R.:

A. Conditions for Capital Investment Subsidy

- i. Eligible industrial undertakings shall be eligible to receive a Capital Investment Subsidy on their eligible fixed capital investment, as defined under this resolution. The applicable rate of subsidy shall be as specified and will be disbursed only after the commencement of commercial production.
- ii. The industrial undertaking may apply for claim of capital investment subsidy after obtaining the Provisional Eligibility Certificate or Final Eligibility Certificate, as the case may be.
- iii. The eligible capital subsidy will be given over a period as specified from the Date of Commercial Production (DoCP) for the Industrial Undertaking in equal annual instalments.

B. Conditions for Assistance of Interest Subsidy

i. The industrial undertaking may apply for claim of interest subsidy after obtaining the Provisional Eligibility Certificate or Final Eligibility Certificate, as the case may be.

ii. New industrial undertaking, expansion and/or diversification projects will be eligible for interest subsidy. Interest subsidy will be eligible on amount of loan disbursed against the sanctioned term loan for Eligible Fixed Capital Investment (EFCI) only.

iii. The date of eligibility of interest subsidy shall be from the date of commencement of commercial production.

iv. The disbursed amount of term loan within eligible investment period as defined in Para 3 above will be eligible for interest subsidy.

v. The interest subsidy will be reimbursed only on interest levied by the financial institution. Penal interest or other charges will not be considered as interest.

vi. Interest subsidy will be disbursed only to the industrial undertaking which pays regular installments and interest to the bank/financial institution, if the undertaking becomes defaulter, it will not be eligible for interest subsidy for the default period, and such default period will be deducted from the period eligible for interest subsidy. The default will be determined as per the RBI guidelines.

vii. In any case, the industrial undertaking shall have to bear a minimum 2% interest levied on term loan by the financial institution/ bank.

viii. If the eligible industrial undertaking is also availing interest subsidy from Government of India, the interest subsidy from the state shall be to the extent that the industrial undertaking bears at least 2% of the interest even after offsetting the interest subsidy from Government of India.

C. Conditions for Power Tariff

i. Eligible industrial undertaking availing power either from DISCOM or Renewable Power through open access will be eligible for Power Tariff incentives under the scheme.

ii. In case of expansion / diversification, Industrial Unit will be eligible only for additional consumption of power. The industrial unit shall have to install sub-meter to claim incentives under the scheme.

iii. The power consumed from its own captive power plant shall not be eligible for the power tariff subsidy.

iv. Power Tariff Subsidy will be eligible only on submission of copy of electricity bill or invoices in the name of the Industrial Unit.

v. The industrial undertaking may apply for claim of power tariff subsidy after obtaining the Provisional Eligibility Certificate or Final Eligibility Certificate, as the case may be.

D. Conditions for EPF Reimbursement

i. In case of eligible expansion / diversification by industrial undertaking, the assistance will be available for incremental employee count beyond the count that existed before undertaking expansion / diversification, and

ii. New Employee means such employee who did not have a Universal Account Number (UAN) prior to joining the eligible industrial undertaking and joins the eligible industrial undertaking during the incentive period.

iii. 100% of employer's statutory contribution under EPF amount paid, and the ceiling of incentive amount per employee will be 12% of the employee's basic salary plus applicable Dearness Allowance (DA) and retaining allowance or incentives prescribed in specific schemes at Para 4, whichever is lower.

iv. The reimbursement shall be done on a quarterly basis based on payment receipts submitted by the employer, and

v. An eligible industrial undertaking that has availed EPF reimbursement under any scheme of the central / state government, or any agency of the central/ state government, shall not be eligible for EPF incentive under this scheme for that period.

7. **Electricity Duty:** industrial undertakings shall be eligible to receive exemption from Electricity Duty as applicable under the Gujarat Electricity Duty Act, 1958.

8. **Application for Registration:**

8.1 It is mandatory to obtain the registration by all industrial undertakings.

8.2 An industrial undertaking eligible for incentive under this GR shall have to submit the application for registration before the date of commencement of commercial production or three months from the date of issue of this GR, whichever is later. In any case, the application for registration shall have to be made before the last date of the operative period of this scheme. The application has to be made to the Industries Commissioner in the prescribed format along with the following documents, as applicable:

I. Document of registration of the industrial undertaking, as applicable under law, and the Industrial Entrepreneur Memorandum, as prescribed by Government of India.

II. Documents related to legal possession of land.
If the plot or shed is in GIDC estate, a copy of possession letter should be attached.

III. Consent to Establish from GPCB, if applicable.

IV. Detailed Project Report.

V. Term loan sanction letter from financial institution(s), if applicable.

On receipt of the application as per the procedure prescribed, registration certificate will be issued by the Industries Commissionerate.

8.3 Application for registration will not be eligible after the above prescribed time-limit as mentioned in para 8.2.

8.4 A project having registration will have to commence commercial production during the operative period of the scheme.

9. **Application for Provisional Eligibility Certificate (PEC) / Final Eligibility Certificate (FEC):**

9.1 After commencement of commercial production, the Industrial Undertaking, having registration shall submit an application for provisional eligibility certificate within three months from the date of commercial production or within three months from the date of issuance of registration certificate or within three months from the date of issue of this G.R., whichever is later.

9.2 If entire investment gets completed as on the date of commercial production, Industrial Undertaking may apply directly for Final Eligibility Certificate (FEC) instead of Provisional Eligibility Certificate with requisite details within the time-limit as prescribed in above 9.1.

9.3 If entire investment gets completed within eligible investment period, Industrial Undertaking may either apply for Provisional Eligibility Certificate within time limit as specified at (9.1) above or directly apply for Final Eligibility Certificate with requisite details, within three months from the date of completion of project.

9.4 If entire investment is not completed within eligible investment period, the Industrial Undertaking will have to submit application for Final Eligibility Certificate within three months from the last date of eligible investment period as specified in para (3) of the GR.

9.5 In case, the application for Final Eligibility Certificate is submitted by Industrial Undertaking beyond three months and within one year of prescribed time limit, it will be considered as delayed submission. In such case, incentive period and eligible quantum of incentive shall be reduced proportionately to the extent of delayed period.

No application for FEC shall be entertained beyond one year from the last date of eligible investment period as specified in para (3) of the GR.

9.6 On receipt of the application for Provisional Eligibility Certificate, the application would be scrutinized and the Provisional Eligibility Certificate for assistance for capital subsidy and/or interest subsidy and/or power tariff subsidy and EPF Reimbursement will be issued by the Industries Commissioner based on the certificate of Chartered Accountant and Chartered engineer for the eligible fixed capital investment and work completed till the date of commercial production.

9.7 The Provisional Eligibility Certificate will be issued to the industrial undertaking to the extent of 40% of the eligible fixed capital investment.

9.8 On receipt of the application for Final Eligibility Certificate, the Industries Commissioner will scrutinize and constitute an Asset Verification team to verify the investment details. The final entitlement of assistance will be calculated based on assets verification report. The Asset Verification report of the team shall be placed before the sanctioning authority for final sanction of assistance.

9.9 The Final Eligibility of assistance shall be approved by the sanctioning authority. Thereafter, the Final Eligibility Certificate for availing assistance shall be issued by Industries Commissioner.

10. Sunset Clause:

10.1 An industrial undertaking eligible for incentive under this GR shall have to submit the application for the registration within the timeline mentioned in para 8 of this GR.

10.2 For PEC and FEC those industrial unit shall have to submit the application within the timeline mentioned in para 9 of this GR.

10.3 If the application is made beyond three months and within one year, the incentive amount for the delayed period shall be proportionately deducted as per para 9.5 above.

10.4 Applications received beyond one year from the last date of eligible investment period shall not be entertained as per para 9.5 above.

10.5 The Industries Commissionerate shall process complete applications received within the prescribed time limit and dispose of the same within the prescribed time limit.

10.6 If the applicant fails to provide requisite documents within prescribed time limit, the application shall be liable for rejection. The decision of the Industries Commissionerate in this regard shall be final and binding, and no claim, representation, or challenge shall be maintainable against such decision in respect of delayed or incomplete applications submitted after the expiry of the Policy or the prescribed time limit.

10.7 All Applications will be decided by the competent authority within the prescribed time limit. Thereafter the applicability of the policy will be lapsed.

11. Procedure for claim for assistance

An industrial undertaking shall submit the claim application for assistance, at the interval of every 3 months, to Industries Commissioner in prescribed Proforma. The detailed procedure and guidelines will be separately issued by Industries Commissioner in consultation with the Government.

12. Sanctioning Authorities for Final Eligibility Certificate

a. Committee for Investment up to INR 1,000 Cr.

1.	Industries Commissioner	Chairperson
2.	DS/JS Industries & Mines Department.	Member
3.	Financial Advisor Finance Department.	Member
4.	DS/JS Energy & Petrochemicals Department.	Member
5.	Additional Commissioner of Labour	Member

6.	Sr. Engineer GPCB	Member
7.	2 Representatives of industry association(s) as may be decided by the Chairperson of the committee	Member
8.	Additional/ Jt. Comm. of industries	Member Secretary

b. Committee for Investment more than INR 1,000 Cr to 10,000 Cr

1.	ACS/PS, Industries & Mines Department	Chairperson
2.	ACS/PS Energy & Petrochemicals Department.	Member
3.	Secretary (Exp.) Finance Department	Member
4.	Labour Commissioner	Member
5.	Chairman/ Member Secretary GPCB	Member
6.	2 Representatives of industry association(s) as may be decided by the Chairperson of the committee	Member
7.	Industries Commissioner	Member
8.	Additional/ Jt. Commissioner of Industries	Member Secretary

c. Committee for Investment more than INR 10,000 Cr & Committee for Interpretation:

1.	Hon. Minister (Industries)	Chairperson
2.	ACS/PS, Industries & Mines Department	Member
3.	ACS/PS Energy & Petrochemicals Department.	Member
4.	Sec (Exp.) Finance Department	Member
5.	Labour Commissioner	Member
6.	Chairman / Member Secretary GPCB	Member
7.	2 Representatives of industry association(s) as may be decided by the Chairperson of the committee	Member
8.	Industries Commissioner	Member Secretary

13. A High Powered Committee- HPC consisting of following members headed by Hon'ble Chief Minister- for Mega & Ultra Mega Industries for Thrust/ Selected Thrust Sectors

Role:

1. Sanction Customized Package for Mega & Ultra Mega Industries for Thrust/ Selected Thrust Sectors.
2. Resolve various interdepartmental issues.
3. Facilitate relocation of industries from other States.
4. Monitor projects as specified.
5. Remove difficulties in the implementation.

1	Hon'ble Chief Minister	Chairperson
2	Hon'ble Dy.CM/ Hon'ble Minister(Industries)	Member
3	Hon'ble Minister (Finance)	Member
4	Chief Secretary	Member
5	ACS/PS Industries & Mines Department	Member
6	ACS/PS Finance Department	Member
7	ACS/PS Revenue Department	Member
8	ACS/PS Environment & Forest Department	Member
9	ACS/PS Energy & Petrochemicals Department.	Member

10	ACS/PS Labour & Employment Department	Member
11	Industries Commissioner	Member Secretary

The committee may also invite such other officers/experts as and when deemed fit.

* Any matter not expressly provided for herein, or any matter pertaining to the overall industrial development and strengthening of the State's industrial ecosystem, shall be referred to the High Power Committee for consideration. The High Power Committee shall examine and decide such matter, and its decision shall be final and binding.

14. Change in item of production or addition of items:

The industrial undertaking will be allowed to add new product(s) or change any of its products using the existing plant & machinery with or without modification/addition/alteration etc., during the period for availment of incentive granted to it under this scheme, subject to approval of Sanctioning Authority.

15. Availment of Incentives under Any Other Incentive Scheme of the State Government:

Notwithstanding the provisions contained in other schemes of the State Government, an enterprise eligible under this scheme or any other sector specific incentive scheme of the State Government may opt for either of the incentive schemes. If any enterprise is availing incentives for the same component under any other state government scheme, it will not be eligible under this scheme, unless specifically provided.

16. Interpretation: Any dispute or difference of opinion regarding the interpretation of the provisions of this resolution shall be referred to the Committee constituted under para 12(c) of this resolution and the decision will be final and binding to all.

17. Periodic Review: The Government may conduct a periodic review of the Scheme to evaluate its implementation and effectiveness in achieving the intended objectives and will take appropriate decision.

18. Other Conditions:

The incentives granted under the scheme shall be subject to the following conditions:

1) An industrial undertaking shall be required to employ persons domiciled in Gujarat to the extent of at least 85% of its total number of employees in all categories. The employment of persons domiciled in Gujarat in managerial and supervisory capacity shall not be less than 60% of the number of persons employed by the industrial undertaking in managerial and supervisory capacity.
2) The industrial undertaking shall have to submit applicable certificate from GPCB to the Industries Commissioner.
3) The industrial undertaking may avail incentives under any scheme of Central Government. However, the total incentives received from state and central government scheme should not exceed the Eligible Fixed Capital Investment.
4) Any investment made by an existing industrial undertaking for renovation, modernization, rehabilitation, or rationalization will not be eligible for incentive under this resolution.
5) An industrial undertaking that has availed incentive under this scheme shall be required to remain in production continuously till the expiry of the eligible period of incentive. However, if production is discontinued for specific period due to reasons beyond the control of the management, the sanctioning authority may condone the period for which production is discontinued after due verification of details and

reasons of discontinuation of production and after satisfying itself to the same.

6) In case of breach of any one or more of the conditions of this GR, the incentives disbursed under the scheme shall be liable to be recovered as an arrear of land revenue or in any other appropriate manner the government may deem fit along with interest at the rate of eighteen per cent per annum from the date of first availment of such incentive. Further, the non-disbursed incentive amount due to the eligible industrial undertaking shall also be liable to be forfeited.
7) The Industries Commissioner may separately issue detailed implementation guidelines for the implementation of the scheme.
8) A dedicated Project Implementation Unit (PIU) will be established for effective coordination, facilitation, monitoring and promoting. The expenditure towards establishment and operation of the PIU, including manpower, technical support, and administrative costs, shall be provided under the budget head of this GR.

Budget Provisions:

The expenditure under the scheme will be met from the sanctioned grant of the respective financial year under the following budget head:

Demand Number:	49
Major head:	2852 Industries
Minor head:	800 Other expenditure
Sub Head:	36 Assistance to Large Industries

This issues with the concurrence dated. of Finance Department received on the file of even

number. By order and in the name of the Governor of Gujarat.

Patel.

(Yogina J. Patel)
Under Secretary
Industries and Mines Department

Copy to:

1. Secretary to Hon'ble Governor of Gujarat*
2. Principal Secretary to Hon'ble Chief Minister
3. Secretary to Hon'ble Deputy Chief Minister
4. Personal Secretary to all Hon'ble Ministers
5. Advisor to Hon'ble Chief Minister
6. Additional Secretary to Chief Secretary
7. Additional Chief Secretary, Revenue Department
8. Additional Chief Secretary, Finance Department
9. PS to Additional Chief Secretary, Industries and Mines Department
10. PS to Principal Secretary, Energy and Petrochemicals Department
11. PS to Principal Secretary, Urban Development and Urban Housing Department
12. Industries Commissioner, Gandhinagar
13. V.C & M.D., G.I.D.C., Gandhinagar
14. MSME Commissioner, Gandhinagar
15. C.E.O., GIDB, Gandhinagar
16. Accountant General Rajkot/ Ahmedabad
17. Computer Cell, Industries and Mines Department
18. Select file

Annexure – 'A'

No	Sector	Indicative Sub-sectors
1.	Green Energy Ecosystem	Green Hydrogen/ Green Ammonia, Renewable energy equipment, and parts of Hydropower Energy, Wind Energy Solar Energy, Geo thermal Energy, Ocean Energy, Battery Storage, Fuel Cells, etc.
2.	Mobility	Electrical Vehicle, Auto or Auto Components etc.
3.	Capital Equipment	Electrical machinery and/or equipment, wires and cables Industrial Machinery and/or equipment, Telecom related machinery and/or equipment, Electrolyser, Manufacturing of all kind of machinery and equipment, etc.
4.	Metals and Minerals	Manufacturing, Processing and recycling of Metals, (Ferrous and Non Ferrous) and Metal Products i.e., Plate, Sheet, Bar, Angles, Wire and Rods, Sheet or Plate Metal Parts, etc. Critical mineral processing/refining/ extraction, Ceramics, refractories, clay articles, tableware, kitchenware, other household ceramics articles etc. Glass including solar glass, MICA, Bauxite, Granite, Marble, Cement, Magnet etc.
5.	Textiles and Apparels	Textile value chain, Technical Textile, Apparel, Garment and Made ups, etc.
6.	Sustainability	Municipal/Industrial solid/liquid waste recycling/reusing/reducing equipment manufacturing, Green Technology Equipment, Energy efficient equipment and Machinery, Appliances, Wastewater treatment equipment, equipment for effluent treatment plant, sewage treatment plant, All types of recycling plant etc.
7.	Agro Processing	Agro and Food Processing, Dairy processing and products, Food grain processing, Vegetable and fruits processing, Oilseed and edible oil processing, Spices processing, Organic and health foods, Ready-to-eat and ready-to-cook foods, etc.
8.	Chemicals*	Chemicals and Petrochemicals, Specialty Chemicals, Agrochemicals, Dyes & Pigments, Bulk Chemicals, Fine Chemicals, Polymers/ Rubber and Plastics, Green & Sustainable Chemicals, Fluorochemicals and Advanced Materials, Industrial Gases, Water Treatment Chemicals, Electronic Chemicals, Adhesives and Sealants, Paints, Coatings and Resins, Surfactants and Home Care products i.e. soap, Detergent, etc.

9.	Healthcare	Medical devices, Diagnostic Instruments, etc. APIs*, surgical equipment, Bulk Drug* and KSMs* Manufacturing of: Vaccine, Surgical Instruments, Medical Consumables (syringes ,gloves, catheters, IV sets, etc.), Personal Protective Equipment (PPE), Implant and Prosthetic, Orthopedic Device, Dental Equipment and Consumables, Ophthalmic Device, Wearable Medical Device, Digital Health Hardware, Medical Electronics, health care products such Soaps, Shampoos, Toothpaste, Creams, lotion, Tooth Brush, Deodorant, Disinfectants, etc. Biomedical Sensors and Biosensor, AI-enabled Medical Devices, Nanotechnology-based Drug Delivery Systems, Point-of-Care Diagnostic Device Manufacturing, Smart Wearable Health Technologies, Sustainable Packaging for Pharmaceuticals, Biodegradable Medical Products, Robotic Surgical Systems Manufacturing, etc., Pharmaceuticals*
10.	Ancillary Units to Semicon Industries	Ultra-High-Purity Chemicals Ultra-High-Purity Gases, Silicon Wafer Manufacturing, AI-enabled Manufacturing Solutions, Sustainable Semiconductor Manufacturing Technologies based project Semiconductor Chemicals and Specialty Gases Photoresists and Electronic Materials, Semiconductor Manufacturing Equipment and Components, Ultra-Pure Water (UPW) Systems manufacturing equipments, Printed Circuit Board (PCB) Manufacturing, Integrated Circuit (IC) Assembly, Automation and Material Handling Systems, Industrial Sensors and Control Systems, ESD (Electrostatic Discharge) Protection Products, etc.
11.	Nuclear Power Equipment (incl. SMR)	Nuclear Reactor Components Manufacturing, Nuclear Steam Supply Systems (NSSS), Reactor Pressure Vessels (RPVs), Radiation Detection and Monitoring Equipment, Nuclear Electrical Systems and Switchgear, Nuclear Waste Treatment and Disposal Equipment, Shielding Materials and Radiation Protection Equipment, Robotics Manufacturing for Nuclear Inspection and Maintenance, Small Modular Reactor (SMR) Components, Advanced Reactor Systems (Generation III+ and Generation IV), etc.
12.	Vehicle Scrapping Facilities	Industrial Vehicle Shredders, Cutting & Shearing Machines, Baling Machines, Magnetic Separators, Eddy Current Separators, Light and heavy material separation, Optical Sorting Equipment Manufacturing, AI-based material identification, etc. Density Separation Equipment Manufacturing, Heavy mechanical equipment (shredders, cranes, balers), Recycling & separation systems manufacturing, Digital automation tools, Specialized battery and hazardous waste handling, etc.

13.	Electronics Waste Recycling Units	Manufacturing of: E-Waste Shredding Machine, PCB (Printed Circuit Board Recycling Machine, E-Waste Dismantling System, Integrated E-Waste Recycling Plant, Magnetic Separator, Eddy Current Separator, Electrostatic Separation Machines, Optical & AI-based Sorting Machines, Lithium-ion Battery Recycling Machines, PCB Gold Recovery Plants, Cable Stripping Machines, Transformer & Motor Recycling Equipment, Display Panel (LCD/LED) Recycling Machines, E-Waste Material Testing Equipment Metal Purity Testing Instruments, Metallurgical recovery systems (gold, copper, rare metals), etc.
14.	Textile waste Recycling Units	Manufacturing of machinery for: Textile Waste Shredding Machine, Fabric Cutting and Opening Machine, Fiber Opening and Teasing Machine, Garnetting Machine(fiber recovery), Textile Waste Sorting Machine, Cotton Waste Recycling Machine Polyester Fiber Recycling Machinery, Blended Fabric Separation Systems, Mechanical Fiber Recovery System, Regenerated Fiber Processing Machines Microfiber Recovery Systems, Downstream fiber-to-yarn reprocessing, etc.
15.	Shipping Container manufacturing	Manufacturing of: Standard Dry Cargo Container (20 ft, 40 ft, 45 ft), High Cube Container (extra height containers), Reefer Container (refrigerated containers) Tank Container(liquid/chemical transport), Open Top Container (for oversized cargo), Flat Rack Container (heavy and wide cargo), Bulk Cargo Container (grains powders), etc.
16.	Heavy Earth Moving Equipment	Manufacturing of: Crane manufacturing, Tunnel Boring Machines, Excavators (crawler & wheeled excavators), Bulldozer, Wheel Loader, Backhoe Loader, Motor Grader, Dump Truck (Off-highway/Mining Trucks), Skid Steer Loader, Trenchers and Surface Miners, etc.
17.	Any other sectors as decided from time to time by the Committee of as specified in para 12(a) of this G.R.	

*As condition precedent, Chemical and Pharmaceutical Units as mentioned in Sr. No. 8 and 9 above must have a captive Effluent Treatment Plant or must have access to a CETP.

In case of any dispute in the indicative sub-sectors, the committee mentioned at para 12 (a) shall decide by considering HSN code and opinion of sector experts.

(Yogina J. Patel)
Under Secretary
Industries and Mines Department