Maharashtra Global Capability Centre (GCC) Policy 2025

Background

India remains at the forefront of Global Capability Centres (GCCs) expansion, witnessing unprecedented growth over the past five years.

The GCC landscape has expanded dramatically from approximately 1,200 centres in FY21 to over 1,900 in FY25, with more than 400 new GCCs and around 1,100 additional units established during this period.

These centres collectively employ nearly 1.9 million professionals as of FY2025, reflecting India's dominant position in the global GCC ecosystem.

The transformation of GCCs extends beyond mere numerical growth. These centres have evolved from traditional cost-saving units into strategic hubs driving digital transformation, innovation, and business resilience. Leading global enterprises are consolidating their technology operations in India, particularly in high-value sectors such as aerospace, defence, and semiconductors.

Engineering Research and Development (ER&D) GCCs have demonstrated exceptional growth at 1.3 times the overall GCC expansion rate, underscoring the shift toward innovation-driven, high-value work.

India's competitive advantage stems from its vast talent pool, accounting for 28% of the global STEM (Science, Technology, Engineering & Mathematics) workforce and 23% of the world's software engineering talent.

Importantly, global leadership roles within GCCs are expected to rise sharply from 6500 today to over 30,000 by 2030, driven by strong talent development and training programs.

The ecosystem has matured significantly, with the integration of Artificial Intelligence and Machine Learning, coupled with the establishment of AI Centres of Excellence, further strengthening India's position as a hub for cutting-edge innovation. Aligned with the vision of Viksit Bharat @2047, which aspires to transform India into a developed nation with a dollar 30 trillion economy, GCCs are positioned to play a pivotal role in achieving inclusive growth, fostering prosperity, and building modern infrastructure across urban and rural regions.

Vision and Objective

The Vision of the policy is to establish Maharashtra as a leading hub for GCCs in India by leveraging its industrial depth, financial leadership, and strong technological capabilities. The state intends to build strong industry–academia partnerships and develop future-ready talent pipelines to support high-value innovation, advanced R&D, and digital transformation across industries.

With Mumbai as the financial hub, Navi Mumbai as the data centre and logistics hub, Pune as the technology and research nucleus, and cities like Nagpur, Nashik, and Chhatrapati Sambhajinagar emerging among new growth engines, the state offers unparalleled advantages for GCCs across sectors.

The Maharashtra GCC Policy 2025 is anchored on the following strategic objectives:

- **GCC Establishment and Growth**
  - Position Maharashtra as the premier global destination for GCCs.
  - Facilitate the establishment of approximately 400 new GCCs across the state.
- **Employment Generation and Skill Development**
  - Generate 4 lakh high-skilled employment opportunities.
  - Integrate industry-driven curricula into educational institutions.
  - Foster cutting-edge research capabilities.
- **Innovation and Investment Attraction**
  - Promote GCC-led research and development initiatives.

- Foster multinational collaborations and knowledge partnerships.
- Attract high-value, knowledge-intensive investments.

- **Infrastructure Development**
  - Develop world-class business districts with state-of-the-art facilities.
  - Establish a comprehensive Digital Databank mapping talent pools, resources, and connectivity infrastructure.
  - Enable data-driven location decisions for new GCC establishments.
- **Regional Development**
  - Propel Tier-2 and Tier-3 cities including Nashik, Nagpur, and Chhatrapati Sambhajinagar into the global GCC landscape.
  - Create new economic hubs and promote technology driven economic expansion across the State.

Policy Eligibility

For the purposes of this policy, an ‘Eligible Unit’ shall mean any industrial enterprise or business entity constituted as a Private Limited Company, Public Limited Company, Co-operation, Trust, Limited Liability Partnership (LLP) or Joint Undertaking. The unit must operate in Maharashtra and engage in providing services to its parent organisation or global affiliates (Eligible units referred to as ‘GCC’ or ‘unit’).

Policy Validity

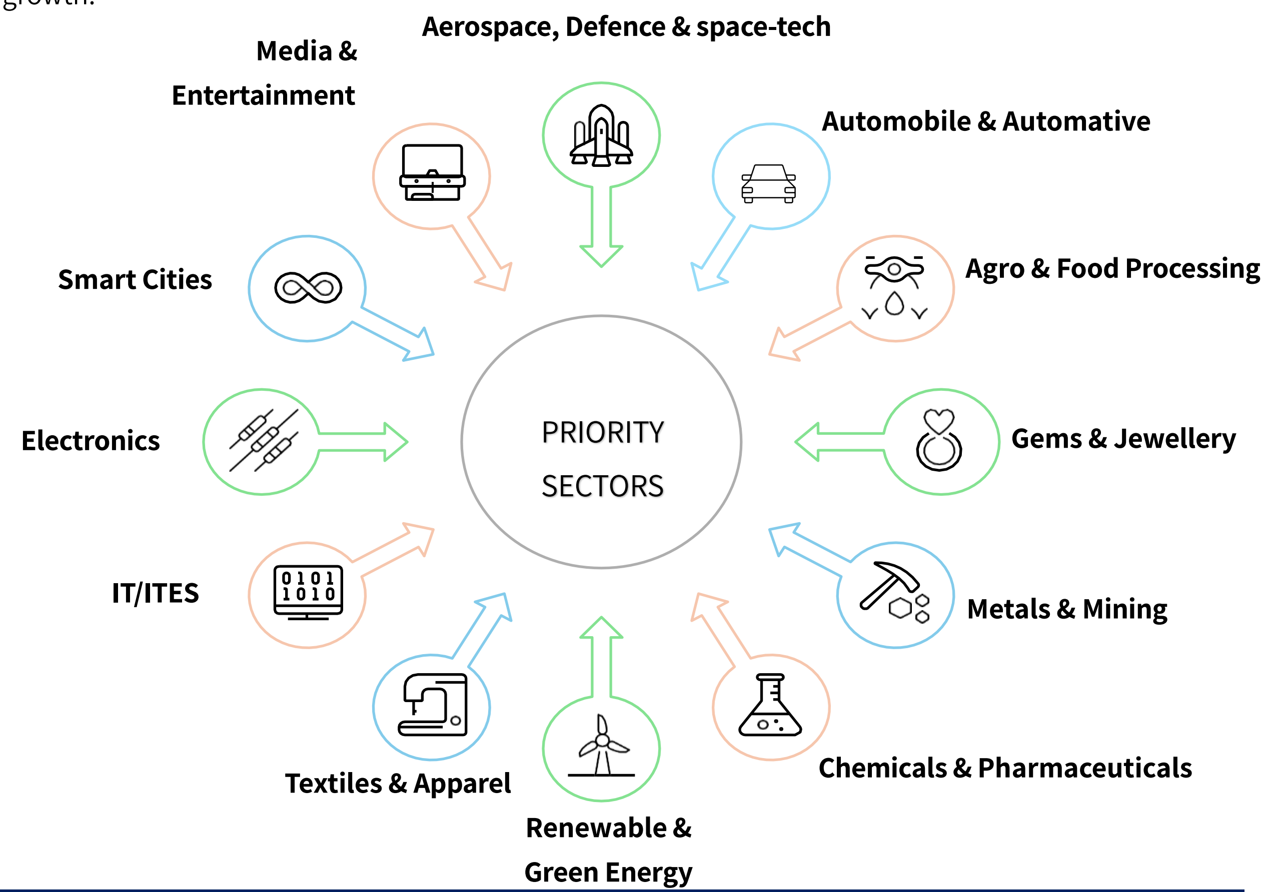
This policy will remain in force up to FY 2029–30 or until a subsequent policy is introduced. However, it may be modified prior to the scheduled review period to align with changes in laws or regulations or based on an assessment of its effectiveness in achieving the intended objectives.

Priority Sector

The GCC Policy will align with the Maharashtra IT & ITeS Policy 2023 to promote Data Centres and Cloud Services as core infrastructure for future-ready GCCs. It will develop sector-specific GCC clusters across priority sectors. These clusters will offer sector-focused infrastructure, skilled talent, academic linkages, and research-driven innovation to improve efficiency and global competitiveness.

The policy will also expand GCC clusters into Tier-2 and Tier-3 cities, leveraging regional strengths and supporting balanced economic growth.

To reduce entry barriers and support scalability, the policy will promote Common Facility Centres (CFCs) providing ready-to-use offices, co-working spaces, incubation centres, and digital infrastructure. The Special Planning Authority (SPA) which may be MIDC/MMRDA/CIDCO/MITL/MSRDC or local authority as per location, will act as the nodal agency to develop self-sustained, future-ready GCC districts in collaboration with government and private stakeholders.



Infrastructure Development

- **GCC Parks**

Mumbai and Pune will continue as major GCC hubs, supported by new dedicated GCC Parks designed as self-sustaining, world-class business districts. These parks will feature high-speed digital infrastructure, smart buildings, integrated work–life amenities, and sustainable mobility.

Growth will expand into Tier-2 and Tier-3 cities such as Nagpur, Nashik, and Chhatrapati Sambhajinagar to build regional talent pools. Development will follow a Public-Private Partnership (‘PPP’) model, with private developers leading implementation and local authorities providing land, approvals, and essential infrastructure.

Flexible leasing, plug-and-play offices, and collaborative spaces will support multinational needs and reinforce Maharashtra’s position as India’s leading GCC hub.

- **Cluster Development**

The State will promote specialised clusters for emerging sectors such as *AI, FinTech, MedTech, LegalTech, ClimateTech, Blockchain, Digital Gaming, Cybersecurity and related domains.*

Flagship initiatives include:

- **Maharashtra Global MedTech Zone (MGMTZ):** A hub for medical device manufacturing and innovation.
- **Innovation City:** A deep-tech cluster focused on AI, quantum computing, robotics, and blockchain with access to incubators, accelerators, and university-driven research.

In addition to these flagship projects, the policy will extend similar support to other emerging cluster-based initiatives across the State.

- **Startup, Innovation & R&D**

The policy will encourage GCCs to become centres of excellence for R&D, product innovation and deep tech development. A GCC–Startup Collaboration Framework will be established to facilitate structured partnership through:

- Corporate accelerators and innovation challenges
- Shared co-innovation labs in GCC Growth Zones

- Regulatory sandboxes for fast-track pilots and real-time testing

These initiatives will strengthen academia–industry partnerships and accelerate the development of deep-tech solutions.

- **Talent Acquisition & Workforce Empowerment**

A comprehensive talent strategy will build a future-ready workforce through:

- University partnerships and GCC-focused curriculum
- Employer-led training, apprenticeships, and internships
- '**Learn While You Earn**' programs in AI, cloud, cybersecurity, automation, and analytics
- Leadership development programs for GCC specific management expertise.

- **Industry–Academic Collaboration**

The State will promote co-created curricula, specialised degree programs, and professional certifications in partnership with GCCs and academic institutions.

A GCC Talent Council will be established comprising representatives from Maharashtra State Skill Development Society (MSSDS), Department of Labour who will collaborate with industry bodies, universities and GCC leaders.

- **Sustainability & Green GCCs**

Maharashtra will promote *Green GCCs* by mandating LEED/IGBC norms for new developments and encouraging existing GCCs to adopt smart energy grids, AI-driven efficiencies, and circular economy practices.

Green Business Districts within GCC Parks will feature walk-to-work designs, transit connectivity, pedestrian zones, EV fleets, and charging infrastructure. GCCs adopting strong sustainability measures will receive a *Green GCC status*, with free technical advisory support provided by the State.

Incentives for GCC units

Classification of Zones	
Zone I	Mumbai Metropolitan Region (MMR) and Pune Metropolitan Region (PMR).
Zone II	All other areas of the State outside Zone I.

Definitions

- **Data Centre (DC)**

A secure facility housing computing systems, networking equipment, connectivity, and storage infrastructure for collecting, storing, distributing, and accessing large volumes of data.

- **Date of Commencement**

The date on which an industrial unit begins commercial operations.

- **Fixed Capital Investment (FCI)**

Eligible costs considered for incentive classification, including expenditure on buildings, plant and machinery (computers, R&D equipment, networking hardware, software, and other fixed operational assets) and utility infrastructure. Employee costs are excluded.
50% of retrofitting costs for existing fixtures will also be included.

- **Global Capability Centres (GCC)**

Wholly owned captive centres of MNCs or Indian global companies providing specialised services like IT, R&D, finance, HR, centres of excellence, human resources, and other strategic or business support functions. The GCCs shall exclude:

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

- **Emerging Technologies**

New and evolving technologies such as Blockchain, Cybersecurity, Artificial Intelligence, Advanced Data Analytics, and others identified under the Maharashtra IT/ITES Policy.

- **IT Park**

A standalone building or premises with built-up area exceeding **20,000 sq. ft.**, with or without additional FSI/TDR.

- **IT Enabled Services (ITES)**

IT enabled services refer to companies that provide IT services or systems integration services, including those specified by the Central Board of Direct Taxes (CBDT) under section 10 TA of the Income Tax Rules and as decided by the Government from time to time. *(Refer to Maharashtra IT & ITeS Policy 2023 for full list of ITES.)*

- **Research and Development (R&D)**

R&D activities as defined by MeitY, including HPC, green IT, mobile computing, digital sustainability, FOSS, and any activities notified by C-DAC, Pune, subject to updates by the Development Commissioner (Industries).

- **Reimbursement**

Compensation paid by the State or a public body for a defined, eligible expense.

Eligibility Criteria for Enterprises to avail Fiscal Incentives

Enterprises will receive incentives on a **first-come, first-served** basis, subject to the policy conditions.

The Incentives are calculated on **Fixed Capital Investment (FCI)**, subject to eligibility conditions under policy. The total fiscal support from all State departments shall not exceed the Industrial Promotion Subsidy (IPS) cap of **100% (FCI)** as prescribed by the State Government.

GCC units will be eligible for incentives if they meet the minimum **FCI or Direct Employment** thresholds as provided in the table below:

Table 1

GCC Classification	Fixed Capital Investment (in INR)	No. of Employees
Small	50 crores – 100 crores	100-250
Medium	100 crores – 250 crores	250- 500
Large	250 crores – 500 crores	500-750
Mega	500 crores – 750 crores	700-1000
Ultra Mega	>750 crores	>1000

Conditions for Incentives

a) Units qualifying based on employment must maintain the required **direct employment** (on-roll, on-premises) throughout the year. Incentives will not be granted for any year in which this requirement is not met.

b) The required employment in Table 1 must be achieved **within two years** from the commencement of commercial operations.

c) For expansion/diversification projects, the **incremental investment** in plant, machinery, or equipment must fall within the above thresholds to qualify under the 'Incentives for Incremental Investment' clause

Fiscal Incentives

GCC units may opt for either Capital Subsidy or Rental Assistance for the entire policy period.

Capital Subsidy

Eligible GCC units will receive a capital subsidy on Fixed Capital Investment (FCI), limited to expenditure on Plant and Machinery. The subsidy shall be disbursed in five equal instalments.

A unit's eligibility is determined by fulfilling either the Minimum Capital Investment or Direct Employment as defined in Table 2. It is Applicable to both Zone I & Zone II**.** The GCC unit is eligible for ***Capital subsidy*** of up to 20% of the Eligible Investment or Maximum Capital subsidy cap whichever is lower as given in the table below:

Table 2

GCC Category	Employment	Minimum Capital Investment (INR)	Maximum Capital Subsidy Cap (INR)
Small	100-250	50 crores	up to 10 Crores
Medium	250-500	100 crores	up to 20 crores
Large	500-750	250 crores	up to 50 crores
Mega	750-1000	500 crores	up to 100 crores
Ultra	Customised incentives, depending on their strategic importance and alignment with state priorities.		

Rental Assistance

To ensure access to affordable office space, ***New GCC units*** will be eligible for rental assistance for up to 5 years.

Table 3

GCC Category	Zone I – 10% of Actual Rent/ Ready Reckoner Rate (Cap)	Zone I – 10% of Actual Rent/ Ready Reckoner Rate (Cap)
Small	up to 1 crore	
Medium	up to 2 crores	
Large	up to 3 crores	
Mega & Ultra Mega	up to 4 crores	

Payroll Subsidy

New GCC and old units (for expansion) will receive reimbursement on salaries paid to Indian on-roll employees (including workers engaged in research and development) earning above INR 1,00,000 per month, capped at INR 5 crore per year per unit.

- Zone I: 40% of salary component above INR 1,00,000 (max INR 50,000 per employee), for up to 100 employees, for 3 years
- Zone II: 50% of salary component above INR 1,00,000 (max INR 50,000 per employee), for up to 100 employees, for 3 years.

Disbursement is 30% (Year 1) + 30% (Year 2) + 40% (Year 3). Employees must be retained for minimum 3 years.

New and existing GCCs employing at least 50% diversity hiring, including women and persons with disability in their workforce will get an additional 10% payroll subsidy across Maharashtra, up to ₹60,000 per employee per month.

Interest Subsidy

The State shall provide an interest subsidy in Zone II:

- Up to 5% interest subsidy on term loans (enterprise must pay at least 5% of interest rate). For example:

- If the annual interest rate is 12%, the enterprise must contribute at least 7%, while the Government subsidises the remaining 5%.

- If the annual interest rate is 9%, the enterprise must contribute at least 5%, while the Government subsidises the remaining 4%.

- Total subsidy is capped at 10% of FCI.
- It is available for up to 5 years.
- Annual subsidy cap up to INR 5 crore, with a cumulative cap of INR 25 crore per GCC unit.
- It will be disbursed annually subject to compliance with the conditions under policy and submission of required documents.

Incentives for Incremental Investment

Eligible existing units that undertake expansion, modernisation, or diversification can claim incentives on the *incremental* Fixed Capital Investment (FCI).

Eligibility shall be established where the additional FCI satisfies the following conditions:

a) Results in at least a 25% increase in the Unit's existing gross FCI, and

b) Generates a minimum of 25% additional employment in the non-supervisory category

The nature and quantum of incentives shall be commensurate with the incremental investment and employment generated and shall be subject to the approval of the competent authority.

Power Tariff Subsidy

Units registered with the Industries Department will receive subsidised industrial power tariffs from the date they commence operations:

- Zone I: INR 1 per unit subsidy for 5 years
- Zone II (Rest of Maharashtra): INR 2 per unit subsidy for 5 years.

A maximum subsidy of INR 20 lakh per unit per year may be claimed.

Electricity Duty Exemption

Units are eligible for a 10-year exemption from electricity duty.

Patent Filing Assistance

Reimbursement for an eligible unit of **50% of the statutory filing fees** for patents, subject to:

- Up to INR 5 lakh for domestic patent
- Up to INR 10 lakh for international patent
- Maximum benefit available **up to INR 50 lakh** per unit

Only Indian-owned companies (owned by Indian nationals) filing the patent in Maharashtra will be eligible.

Green Certification Support and Recognition

The Government shall reimburse 30% of costs, up to INR 50,000, incurred for obtaining green building certifications such as LEED, IGBC, or GRIHA.

Research & Development (R&D) Grants

Eligible units must allocate **a minimum of 2% of their FCI** toward R&D activities to avail the benefits under this scheme as below:

- **25% reimbursement**, up to **INR 50 lakh per year**, for 4 years
- Total maximum benefit capped at **INR 2 crore per unit**
- Units collaborating with Maharashtra-based universities for joint research projects will receive an **additional 10% subsidy**.

Internship Programmes under CMYKPY

Under the Mukhya Mantri Yuva Prashikshan Yojana (CMYKPY), eligible GCC units can receive internship support of up to INR 10,000 per intern per month, for a maximum of 100 interns per unit and up to 10% of the total workforce.

Incentives under the Maharashtra IT & ITeS Policy 2023

Open Access

The GCC parks and units will be permitted to procure electricity through open access. In MIDC areas, MIDC will continue to operate as the designated power distribution agency for all IT & ITeS units.

Property Tax

Property tax for GCC units shall be levied at residential rates applicable within the respective local jurisdictions.

Right of Way

Applications for permission for Right of Way for laying of cables and for erection of towers and antennae would be approved within 30 working days, provided the application is in the prescribed format and contains the required documentation.

Critical Infrastructure Fund

Incentives for development of essential infrastructure (including roads, electricity, water, digital infrastructure, etc.) will be extended as per the Maharashtra IT & ITeS Policy 2023.

Zoning Relaxation

The GCC units are eligible for **zoning relaxations**, allowing IT/ITeS establishments to be set up in **any zone**, including residential areas, no-development zones, green zones, and other designated zones.

Stamp Duty Exemption

As per the Maharashtra IT & ITeS Policy 2023, New GCC units are eligible for stamp duty exemption based on the zone in which the unit is established.

Additional FSI

GCC Parks and Standalone GCC Units shall be eligible for additional FSI under the Policy. GCC units are allowed for mixed-use planning as outlined in Table 4 below.

The State Planning Authority (SPA) such as MIDC, MMRDA, CIDCO, MITL, MSRDC, or the relevant local authority will act as the primary planning authority and coordinate with other government bodies to develop self-sustained business districts.

Table 4

Land Use percentage		
Zone	**Built-up area for GCC units (in %)**	**Built-up area for allied and support services (in %)**
Zone I (MMR & PMR Area)	60	40 (*for allied and support services, which will include commercial and residential spaces to facilitate proximity housing, except for polluting activities*)
Zone II (In Area Outside Zone I)	50	50 (*allied and support services, covering commercial and residential spaces to encourage a Walk-to-Work ecosystem, while excluding polluting activities.*)

Non-Fiscal Incentives

Industry Status

GCCs will be granted industry status, enabling them to operate 24x7x365 without mandatory shutdowns, except in situations where the State or Central Government may require temporary suspension for valid reasons.

Reserved MIDC Land

In all new MIDC industrial estates, at least 10% of the total area will be earmarked specifically for GCC Parks and GCC units.

Priority Allotment

GCC units will receive priority allotment of land regardless of their investment size. Additional priority will be accorded to units promoted by Women, SC/ST, and Disabled promoted units.

Single Window Clearance (MAITRI)

To support seamless policy implementation, a dedicated GCC Facilitation Cell (GFC) will be set up within the Maharashtra Industry Trade & Investment Facilitation Cell (MAITRI), a Single Window platform.

The GFC will house domain experts from key GCC-related sectors and provide guidance on regulatory procedures, infrastructure planning, and talent needs.

A mentoring and support cell will assist new and first-time investors. The MAITRI Export

Facilitation Desk will guide units on regulatory compliance and service export promotion.

Ease of Doing Business

The Government has introduced self-certification mechanisms through the MAITRI portal, along with a 24x7 manned hotline for investor assistance. Wide-ranging reforms including the MAITRI Act, digital single-window systems, simplified land and utility approvals, and digitised inspections in environment, labour, safety, and taxation to ensure faster clearances and a more transparent, business-friendly environment.

Digital Data Repository

In collaboration with MIDC and real estate developers, the State will maintain a live digital repository on the MAITRI portal. It will provide real-time information on existing GCCs, upcoming developments, reserved areas, and available commercial spaces, enabling informed decision-making for new setups or expansions.

Power Supply

GCCs will be exempted from statutory state-imposed power cuts and will receive uninterrupted 24x7x365 power supply.

Continuous Water Supply

For GCCs located in Industrial Area Development Authority zones such as MIDC areas, 24x7 water supply will be ensured. Units will be encouraged to recycle water to reduce consumption.

24/7 Operations and Flexible Employment Conditions

GCCs will be permitted to operate round-the-clock with three shifts, including employing women in night shifts. Relaxations under relevant labour laws will be provided, subject to the implementation of safety and welfare measures such as security arrangements, transport facilities, creches, restrooms, and other amenities.

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