



Highlights of Viksit Gujarat Industrial Policy 2026





Vision

To position Gujarat as a globally competitive, innovation-driven and sustainable industrial powerhouse, with a focus on value-addition, advanced manufacturing and deeper integration with global value chains, thereby contributing effectively to the realization of Viksit Gujarat se Viksit Bharat @2047.

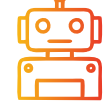
Thrust Sectors

1		Green Energy Ecosystem	• Green Hydrogen & Green Ammonia • Electrolyzer • Renewable Energy Equipment • Battery Storage • Fuel Cells
2		Mobility	• Auto and Auto Components • Aviation related manufacturing • Space related manufacturing
3		Capital Equipment	• Electrical Machinery and/or equipment • Industrial Machinery and/or equipment • Telecom related machinery and/or equipment
4		Textiles and Apparels	• Textile • Technical Textile • Apparel • Garment
5		Critical mineral processing/ Refining/ extraction, Metals and Minerals, Ceramics	
6		Sustainability	Municipal Solid/Liquid waste recycling equipment manufacturing
7		Chemicals	Chemicals
8		Agro Processing	Agro and Food Processing
9		Healthcare	• Bulk Drug, APIs and KSMs • Medical Devices • Pharmaceuticals
10		Ancillary Units of Semiconductor Industries (Ultra-High-Purity Chemicals, Ultra-High-Purity Gases, etc.)	
11		Nuclear Power Equipment (including Small Modular Reactors)	

List of Thrust Sectors

12		Vehicle Scrapping Facilities
13		Electronics Waste Recycling Units
14		Textile Waste Recycling Units
15		Manufacturing of Shipping Container
16		Heavy Earth Moving Equipment (Crane manufacturing, Tunnel Boring Machines, Excavators, etc.)

List of Selected Thrust Sectors

17		Manufacturing of Sports Goods and Equipment
18		Manufacturing of Toys
19		Manufacturing of Footwear
20		Manufacturing of Robots
21		Manufacturing of Drones

Support for Startups

Incentive Component	Details
Sustenance Allowance:	INR 25,000/month for One year
	NR 30,000/month for startups with a woman co-founder
	Additional One year of support for high-tech, fintech, biotech and green startups
Seed Support	Up to INR 30 lakh & INR 40 lakh for high-impact startups
	Additional INR 10 lakh for high-tech, fintech, disruptive or green startups.
Interest Subsidy	Additional 1% on term loans

Additional support for Acceleration Programme Participation and Skill Development

360° approach for promoting Women & First-Generation Entrepreneurship

Incentive Component	Details
Incremental subsidy to women entrepreneurs	Additional 1% interest subsidy
Return-to-Industry Accelerator for Women Post-Career Break	Specialized skill refresher courses to be run by CED for working women
Rental assistance to Women Entrepreneurs	75% of rent paid up to INR 3 Lakhs p.a for 5 years
Enhanced assistance to women led startups	Sustenance allowance of INR 30,000/Month for startups with women co-founder for 1-2 years.



Housing for Workforce

Special provisions for the accelerated development of secure, modern Working Women Hostels/Dormitories/Labour Hostel located within or adjacent to manufacturing hubs and industrial estates.

Incentive Component	Details
Setting up Common dormitory/ labour hostel/ working women’s hostel	80% up to INR 40 Cr
Setting up dormitory/ labour hostel/ working women’s hostel by industries	40% up to INR 40 Cr
Setting up dormitory/ labour hostel/ working women’s hostel in Private Industrial Park	40% up to INR 40 Cr

Positioning Gujarat as Global R&D Hub

Early bird incentive (Applicable to first 5 R&D Centres with minimum investment of INR 300 crore)

Incentives	Early bird incentive: Applicable to first 5 R&D Centres with minimum investment of INR 300 Cr	Other R&D Centres (Minimum investment of INR 100 Cr)
CAPEX Support	Building, Machinery, Equipment: 50% Capital Subsidy (building cost capped at 20% of total investment) in 5 years up to INR 50 cr. p.a.	Building, Machinery, Equipment: 25% Capital Subsidy (building cost capped at 20% of total investment) in 5 years up to INR 20 crore p.a.
	Land: Reimbursement of 25% of allotment price (GIDC/Dholera/Govt. Land) or 25% of Jantri Rate in case of private land	
OPEX Support	Power tariff: INR 1 per unit for a period of 5 years	
	Payroll Subsidy: INR 10,000 per person per month for 3 years	
IPR Support	100% reimbursement up to INR 10,000 per IPR filed for a period of 10 years	
Patent Support	75% of cost up to INR 15 Lakhs per patent per Centre for total of 25 patents over a period of 10 years	

In addition,

Incentive Component	Details
In-house R&D Centers Recognized by DSIR	50% capital subsidy up to INR 50 Cr
Setting up NABL approved Quality Certification Labs	50% up to INR 20 Crore
GIDC shall develop a Gujarat Research & Innovation Park to attract domestic and global R&D companies, startups, and technology-driven firms.	
One-stop digital portal for testing and R&D facilities to be setup	

Industrial Infrastructure for Competitive Growth

Prioritize the development of robust, future-ready industrial infrastructure with a strong focus on productivity, worker welfare and sustainability. Enhanced Incentives for development of priority projects, development of private industrial parks as well as development of Green Industrial Parks/Estates.

Incentive Component	Details
For Priority Activities	80% of the eligible project cost up to INR 40 Cr
Other Activities & Upgradation works	60% of the eligible project cost up to INR 40 Crore
Development of private industrial park	25% up to INR 50 Cr (50% up to INR 50 Cr for Vanbandhu Taluka)
Development of Green Industrial Parks/Estates	35% up to INR 25 Cr
Capital Subsidy for setting up Green Common Infrastructure	

Project T.H.R.I.V.E.

The Government of Gujarat under its special package named Project T.H.R.I.V.E- Transition for Harmonized Relocation and Inclusive Vibrant Economy, is aimed to decongest cities and enhance urban livability by incentivizing eligible industrial units to orderly relocate outside city limits.

Incentive Component	Details
Wage support subsidy	INR 5,000 per person per month for a period of 6 months (Aadhar based, Direct Benefit Transfer) for existing employees
Relocated units will be considered as New Unit	
Capital subsidy for setting up Private Industrial Park and Common Environment Infrastructure	
Assistance for developing worker housing	
Relaxation in Transfer Fees, land conversion, FSI with relaxed deduction of ground coverage.	

Promoting Environmental Stewardship

Aimed at facilitating industries for a cleaner, sustainable manufacturing, the policy provides wide ranging incentives for Zero liquid discharge projects, common environment infrastructure and common boiler projects.

Incentive Component	Details
Wastewater Management and Recycling	Assistance of 50% up to INR 75 Cr for projects that achieve minimum 70% wastewater recycling through existing or new CETP/integrated facilities. For other projects, assistance of 40% eFCI up to INR 50 Cr.
Common Boiler Project	40% eFCI up to INR 30 Cr
Cleaner Production Technology Adoption	50% up to INR 1 Cr for MSMEs and 25% up to INR 2 Cr for Large/Mega/Ultra-Mega Units to adopt cleaner production technologies, improving efficiency, reducing emissions, and promoting sustainable manufacturing practices.
Zero Liquid Discharge (ZLD) Implementation	50% up to INR 5 Cr per MLD for MSMEs and 40% up to INR 7.5 Cr per MLD for Large, Mega and Ultra-Mega units to implement ZLD systems, ensuring sustainable water usage and compliance with environmental standards.

Nudging MSMEs to Go Global

Revised definition of MSMEs as per the recent amendments by the Government of India.

MSMEs will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **35% of eFCI** and **45% of eFCI** for Category B and Category A Talukas respectively.

Incentives for MSMEs			
Taluka Category	Component-1 Capital Subsidy on Term Loan	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	Micro: 25% of eFCI in 1 year.	7% on Term Loan for 5 years up to 10% of eFCI (MSME)	INR 1 per unit for 5 years up to 25% of eFCI (MSME)
	Small & Medium: 25% of eFCI disbursed over 5 years		
Category-A	Micro: 35% of eFCI in 1 year.	7% on Term Loan for 5 years up to 10% of eFCI (MSME)	INR 2 per unit for 5 years up to 25% of eFCI (MSME)
	Small & Medium: 35% of eFCI disbursed over 5 years		

Under the Dr. Babasaheb Ambedkar Scheme and Bhagwan Birsa Munda Scheme, the SC and ST Entrepreneurs of MSMEs will be eligible for additional 5% of overall incentive ceiling.

Catalyzing Large and Mega Investments

The Policy introduces enhanced flexibility by allowing large and mega units to choose an optimal mix of capital subsidy, interest subsidy and power tariff assistance in line with their project structures and financial viability.

Large Units in Thrust Sectors will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **25% of eFCI** and **35% of eFCI** for Category B and Category A Talukas respectively.

Large Units in Thrust Sectors			
Taluka Category	Component-1 Capital Subsidy	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	15% of eFCI disbursed over a period of 8 years	7% on Term Loan over a period of 8 years, up to 15% of eFCI	INR 1 per unit over a period of 8 years, up to 15% of eFCI
Category-A	25% of eFCI disbursed over a period of 8 years	7% on Term Loan over a period of 8 years, up to 20% of eFCI	INR 2 per unit over a period of 8 years, up to 20% of eFCI



Large Units in General Sectors

Taluka Category	Component-1 Capital Subsidy	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	10% of eFCI disbursed over a period of 10 years	7% on Term Loan over a period of 10 years, up to 10% of eFCI	INR 1 per unit over a period of 10 years, up to 10% of eFCI
Category-A	15% of eFCI disbursed over a period of 10 years	7% on Term Loan over a period of 10 years, up to 15% of eFCI	INR 2 per unit over a period of 10 years, up to 15% of eFCI

Large Units in General Sector will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **15% of eFCI** and **20% of eFCI** for Category B and Category A Talukas respectively.

Mega Units

Taluka Category	Component-1 Capital Subsidy	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	20% of eFCI disbursed over a period of 10 years	7% on Term Loan over a period of 10 years up to 20% of eFCI	INR 1 per unit over a period of 10 years, up to 20% of eFCI
Category-A	25% of eFCI disbursed over a period of 10 years	7% on Term Loan over a period of 10 years up to 25% of eFCI	INR 2 per unit over a period of 10 years, up to 25% of eFCI

Mega Units will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **30% of eFCI** and **35% of eFCI** for Category B and Category A Talukas respectively.

Ultra- Mega Units

Taluka Category	Component-1 Capital Subsidy	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	25% of eFCI disbursed over a period of 12 years	7% on Term Loan over 12 years up to 20% of eFCI	INR 1 per unit over a period of 12 years, up to 20% of eFCI
Category-A	30% of eFCI disbursed over a period of 12 years	7% on Term Loan over 12 years up to 25% of eFCI	INR 2 per unit over a period of 12 years, up to 25% of eFCI

Ultra-Mega Units will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **35% of eFCI** and **40% of eFCI** for Category B and Category A Talukas respectively.

Special Provision for Selected Thrust Sectors

To promote sectors with high employment and strategic value, the Proposed Industrial Policy shall provide special incentive provisions for priority industries such as Sports Goods And Equipment, Toys, Footwear, Robot and Drones, along with any other sectors as may be notified from time to time.

MSME, Large, Mega and Ultra-Mega units will have the option to choose a combination of capital subsidy, interest subsidy and power tariff, subject to maximum incentive ceiling of **45% of eFCI** and **50% of eFCI** for **Category B and Category A Talukas respectively**.

Incentives for Selected Thrust Sectors

Taluka Category	Component-1 Capital Subsidy	Component-2 Interest Subsidy	Component-3 Power Tariff
Category-B	30% of eFCI disbursed over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega *Micro units to get Capital Subsidy in 1st Year **On term loan in case of MSMEs	7% on Term Loan over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega, up to 20% of eFCI	INR 1 per unit over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega, up to 20% of eFCI
Category-A	35% of eFCI disbursed over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega *Micro units to get Capital Subsidy in 1st Year **On term loan in case of MSMEs	7% on Term Loan over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega, up to 20% of eFCI	INR 2 per unit over a period of 5 years for MSME, 8 years for Large, 10 years for Mega and 12 years for Ultra Mega, up to 20% of eFCI

Towards a future ready workforce

Incentive Component	Details
Establishment of Anchor Institutes	100% Capital subsidy for machinery and equipment up to INR 10 Cr and 100% support for operational expenditure up to INR 10 Cr.
Setting up of Specialized Skill Development Centers by Govt institute/ pvt educational institution/ university (with industry support)	75% Capital Subsidy up to INR 10 crore and 75% reimbursement of recurring cost up to 25 lakhs p.a. for 5 years
Setting up of captive Skill Development Centers by private industry	50% of the project cost up to INR 10 Cr
Assistance for upgradation of existing Skill Up gradation Centres (SUCs) at and development of new SUCs at GIDC and other estate	
Assistance shall be provided to MSMEs for attending Management Development Programs as well as reimbursement for undertaking foreign language courses	

Disclaimer: This document serves as a summary of various incentives under various schemes of Gujarat Industrial Policy 2026. It is important to note that the information provided herein is a summarized overview. For comprehensive and detailed information, please consult the relevant Government Regulations (GR) pertaining to the Scheme. This document is intended solely as a quick reference guide and should not be considered a replacement for the complete Government Regulations (GR).