



Executive summary

The Indian global capability centre (GCC) landscape has evolved significantly over the last 20 years. Originally called captive centres in the early 1990s, GCCs are offshore centres that perform designated functions for large organisations. Presently, India houses over 1,700+ GCCs, with the number is set to grow to over 2,500 over the next 3–5 years and employment potential set to increase the workforce to 3.3 million by 2030.1

Gujarat, a key economic powerhouse to India's growth journey plans, will soon become a premier hub for GCCs. With over 8.3% of the nation's gross domestic product (GDP) contributed by Gujarat, the state provides a global standard infrastructure complemented by industry-friendly policies and skilled workforce.² A case in point being Gujarat International Finance Tec (GIFT) City, India's first International Financial Services Centre (IFSC), dedicated special investment regions (SIRs) such as Dholera, Dahej and Mandal Becharaji, and a thriving IT ecosystem with over 5,000 information and communications technology companies.³

Gujarat has formulated its GCC Policy 2025 to brand itself as a global GCC destination, leveraging its strategic location, advanced logistics, digital connectivity, green energy leadership and pro-business governance. This targets key segments such as IT and ITeS, Al-driven digital transformation, financial services, data centres, R&D hubs, and cybersecurity innovation.

The Gujarat GCC Policy (2025-30) shall establish the state as a preferred destination for multinational corporations seeking to scale operations, optimise talent and pioneer cutting-edge solutions.

Objectives of the policy

The GCC policy aims to achieve the following goals:

- a) Facilitate the establishment of Gujarat as a GCC hub by promoting investments, complemented by ease of doing business and policy frameworks.
- b) Promote high-value jobs and skill development by capacity building through specialised training programmes.
- c) Create a bridge between GCC and academia to facilitate HR innovation and R&D solutions.
- d) Establish a digital infrastructure, ensuring a conducive environment for GCCs.



Aim of the policy

Attract 250 GCC units with an investment of INR 10,000 crore and employment of 50,000 people.⁴

Policy deadline

The GCC policy is valid from 11 February 2025 till 31 March 2030.

¹ https://www.business-standard.com/economy/news/genai-gccs-to-help-boost-indian-economy-in-coming-years-deloitte-124040400990_1. html#:~:text=lt%20is%20estimated%20that%20by%202030%2C%20the,employing%20over%204.5%20million%20people%2C%22%20it%20 said &text=

² https://dst.gujarat.gov.in/Home/GujaratGlobalCapabilityCenter#:~:text=Gujarat%20is%20dedicated%20to%20fostering,development%20and%20 encourages%20emerging%20sectors

³ Ibid.

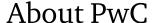
⁴ Ibid.

Incentives

S. no.	Investment category	Incentive header	Benefits (INR crore)	Overall ceiling limit
1	GCCs <inr 250="" crore<="" td=""><td rowspan="2">© Capex subsidy</td><td>Up to 20% on construction and purchase of building*</td><td rowspan="2">INR 50 crore</td></inr>	© Capex subsidy	Up to 20% on construction and purchase of building*	INR 50 crore
2			Up to 30% on computers, software, networking related hardware	
3		Operational subsidy	Up to 15% of operational expenditure	INR 20 crore per annum (bandwidth and cloud rental restricted to 35% of opex and capped to INR 7 crore per annum)
4	GCCs >INR 250 crore and employment of 500 people	© Capex subsidy	Up to 20% on construction and purchase of building*	INR 200 crore
5			Up to 30% on computers, software, networking related hardware	
6		Operational subsidy	Up to 15% of operational expenditure	INR 40 crore per annum (bandwidth and cloud rental restricted to 35% of opex and capped to INR 14 crore per annum)
7	All GCCs	Employment generation incentive	Up to 50% reimbursement of monthly CTC for one year	Up to INR 50,000 per male employee and up to INR 60,000 per female employee
8	All GCCs	Interest subvention	Up to 7% interest subsidy	Capped to INR 1 crore per annum for five years
9	All GCCs	Aatmanirbhar Gujarat Rojgar Sahay	Up to 75% Employees' Provident Fund (EPF) reimbursement for male employees and 100% EPF reimbursement for female employees	Capped to 12% of employee's basic salary + dearness allowance
10	All GCCs	Electricity duty exemption	100% reimbursement of electricity duty paid for five years	NA
11	All GCCs	Quality certification	Up to 80% of quality certification fees	Capped to INR 10 lakh

Source: Department of Science and Technology – Government of Gujarat

^{*}The expenditure incurred under GFCI towards the construction of new buildings shall be capped at INR 3,000/sq. ft. of built-up area, applicable for a total built-up area computed at 60 sq. ft. of built-up area per employee on the payroll of the eligible unit.



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