INDUCTUS

Competitive Federalism

How India's State-Level GCC Policies Are Creating a Multi-Destination Growth Story?



2026

EXECUTIVE SUMMARY

India's Global Capability Center/Offshore Delivery sector has entered a new phase of growth defined not by a single national policy but by competing state-level strategies, a dynamic best described as “competitive federalism." The country now hosts more than half of the world's GCCs, with growth accelerating from roughly one new center per week in 2024 to nearly one every day.

Union Finance Minister Nirmala Sitharaman, speaking at the CII GCC Business Summit 2026, called India's ambition of supporting 5000 GCCs by 2030 realistic and achievable, noting that roughly two-thirds of Fortune Global 2000 firms have yet to establish a center in India, representing a significant untapped opportunity.

The central government is developing a National GCC Framework with single-window clearance and digital locker facilitation to complement, not override, state-level initiatives. Layered on top, the Confederation of Indian Industry released a Model State GCC Policy in September 2025 as a toolkit for states, built around eight pillars, including facilitation cells, fiscal incentives, digital infrastructure, joint accelerator programmes, green infrastructure, integrated locational capability, data security and IP frameworks, and branding.

CII estimates a well-executed, geographically distributed GCC strategy could add nearly 200 billion dollars in direct economic value by 2030, with 95% of India's GCCs currently concentrated in just six tier 1 cities, underscoring the scale of the tier 2 and tier 3 opportunity.

States are responding with formal, numeric targets. According to CBRE's August 2026 report, seven states with dedicated GCC policies are collectively targeting over 1380 new GCCs and 1.18 million jobs by 2031.



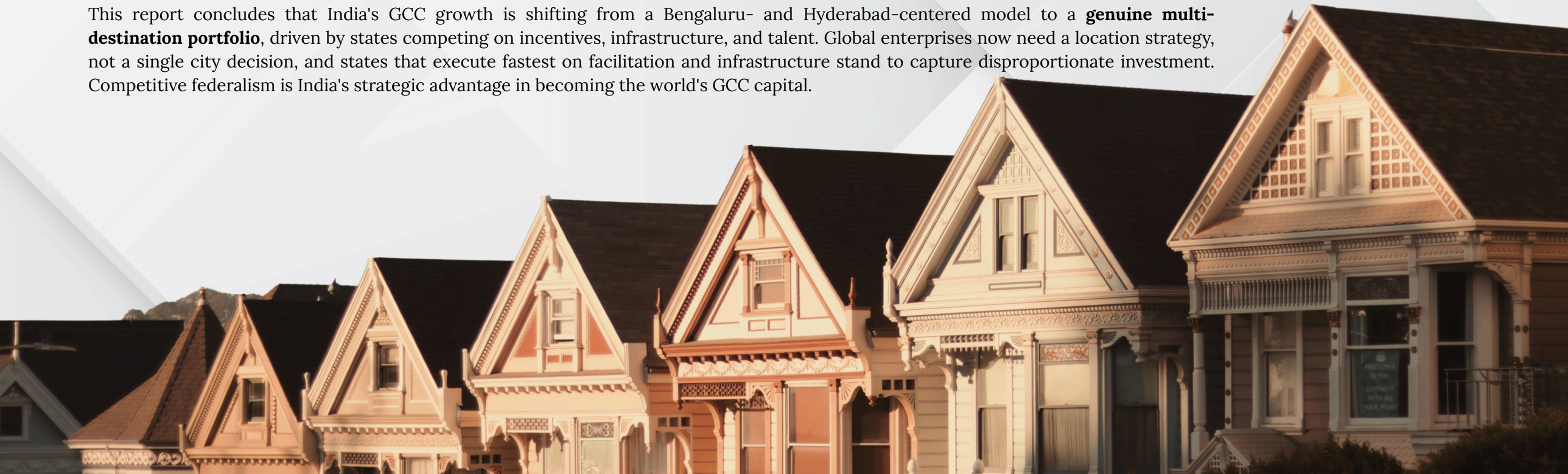
Karnataka targets 500 new GCCs and 350,000 jobs under its 2024–2029 policy. Maharashtra aims for 200 new GCCs and 400,000 jobs by 2030. Rajasthan targets 200-plus GCCs and 150,000 jobs. Gujarat targets 250-plus GCCs and 50,000-plus jobs under its 2025–2030 policy. Kerala targets 80 GCCs and 160,000 jobs with its draft policy finalized. Haryana targets 100-plus GCCs and 30,000 jobs. Madhya Pradesh targets 50-plus GCCs and 37,000 jobs.

Beyond these seven, Tamil Nadu has introduced GCC employee-specific incentives, Telangana and Delhi have adopted supportive frameworks, and several other states, including Andhra Pradesh, Odisha, Bihar, and Uttar Pradesh, are developing or exploring policies.

Real estate demand confirms the trend. GCCs leased 123 million square feet of office space across India's top nine cities between 2022 and the first half of 2026, with their share of total office leasing climbing from approximately 29% in 2022 to roughly 43% in the first half of 2026. Technology, BFSI, and engineering and manufacturing together drove more than 60% of this leasing.

For global enterprises, India's GCC opportunity is no longer a single city decision. It is a portfolio choice across differentiated state value propositions, each competing on incentives, talent pipelines, and cost economics. India-wide GCCs offer an estimated 40% to 60% cost advantage over developed markets. For state governments, the window to capture investment is open now, but success depends on execution speed, policy harmonization with the National Framework, and closing tier 2 talent and infrastructure gaps.

This report concludes that India's GCC growth is shifting from a Bengaluru- and Hyderabad-centered model to a **genuine multi-destination portfolio**, driven by states competing on incentives, infrastructure, and talent. Global enterprises now need a location strategy, not a single city decision, and states that execute fastest on facilitation and infrastructure stand to capture disproportionate investment. Competitive federalism is India's strategic advantage in becoming the world's GCC capital.



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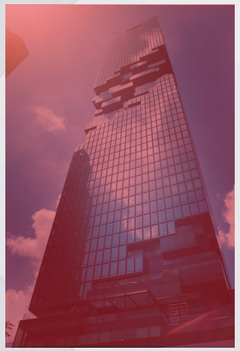
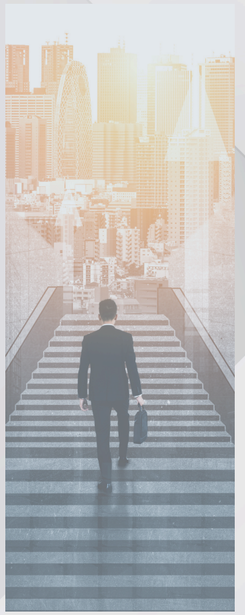
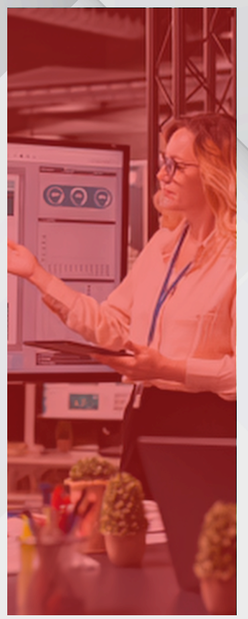
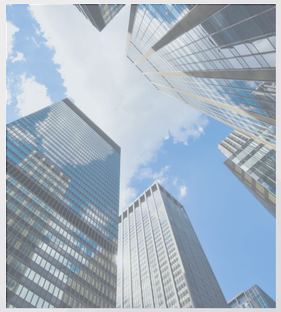
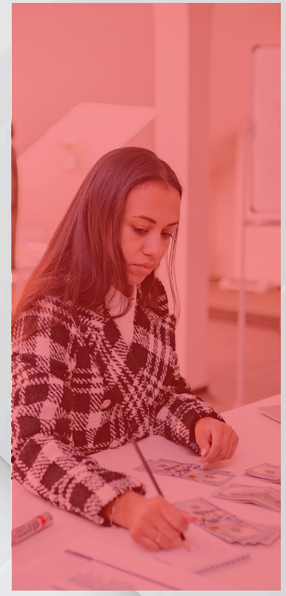







Introduction

The Rise of Competitive Federalism

Competitive federalism describes a governance dynamic in which constituent states of a federal system compete with one another, rather than rely solely on the central government, to attract investment, talent, and enterprise activity.

In India's GCC context, this manifests as individual state governments designing their own fiscal incentive packages, facilitation mechanisms, and infrastructure commitments to win a larger share of global enterprise capability center investment.

Where the first fifteen years of India's GCC growth were driven primarily by a small number of metropolitan clusters operating with limited formal state policy support, the period since late 2024 has been defined by an explicit, numerically targeted competition among state governments.

This shift matters commercially because it changes how global enterprises should evaluate India. A location decision that once defaulted to Bengaluru, Hyderabad, or the National Capital Region on the basis of talent density alone must now be weighed against a widening set of state-specific incentive structures, many of which materially affect total cost of ownership, time to operational readiness, and long-term scalability.



The National Framework

A Unified Backbone for Distributed Growth

Current Status and Timeline

The Union Budget 2025 to 2026 introduced a national guidance framework intended to help states attract and promote GCCs in a coordinated manner. An interministerial group has since been constituted to finalize the National GCC Framework, with the explicit intent of complementing, rather than displacing, state-level policy initiatives already in force.

Key Features: Single Window Clearance and Digital Locker

The framework's core operational features are a single-window clearance mechanism intended to consolidate the multiple regulatory approvals a GCC typically requires and a digital locker facility intended to reduce document duplication across state and central authorities. Alongside these mechanisms, the Union Budget 2026 to 2027 introduced a Unified Safe Harbour Regime for IT and IT-enabled services, raised the Safe Harbour threshold from 300 crore rupees to 2,000 crore rupees, and introduced a fast-track Advance Pricing Agreement mechanism intended to provide greater transfer pricing certainty to GCCs operating in India.

What the National Framework Delivers, and What It Does Not

The National Framework is best understood as a harmonization and facilitation layer rather than a substitute for state-level fiscal incentives. It does not set capital or operating expenditure subsidy levels, which remain a state prerogative, nor does it override state-specific land, labor, or industrial policy. Its principal value to enterprises lies in reducing regulatory friction and improving predictability at the point of market entry, complementing the more commercially material incentive packages offered by individual states.

Alignment with State-Level Policies

The Finance Minister has noted that at least ten states have either announced or are developing dedicated GCC policies, a response the central government has framed as encouraging rather than fragmentary. The stated intent of the National Framework is to harmonize compliance requirements across these state policies so that enterprises operating across multiple Indian states face a consistent regulatory baseline, even as fiscal incentives continue to vary by state.

Finance Minister's Vision: 5,000 GCCs by 2030

At the CII GCC Business Summit 2026 in New Delhi, Finance Minister Nirmala Sitharaman described the ambition of building an ecosystem capable of supporting around 5,000 GCCs by 2030 as both realistic and achievable, characterizing it as a milestone on a much larger journey. She noted that more than 500 Forbes Global 2000 companies have already established GCCs in India and that in many sectors a multinational enterprise is now more likely to build its next capability center in India than anywhere else. She further framed the opportunity in structural terms, stating that around two-thirds of Fortune Global 2000 companies have yet to establish a Global Capability Center in India, describing this as one of the largest untapped investment opportunities before the country.

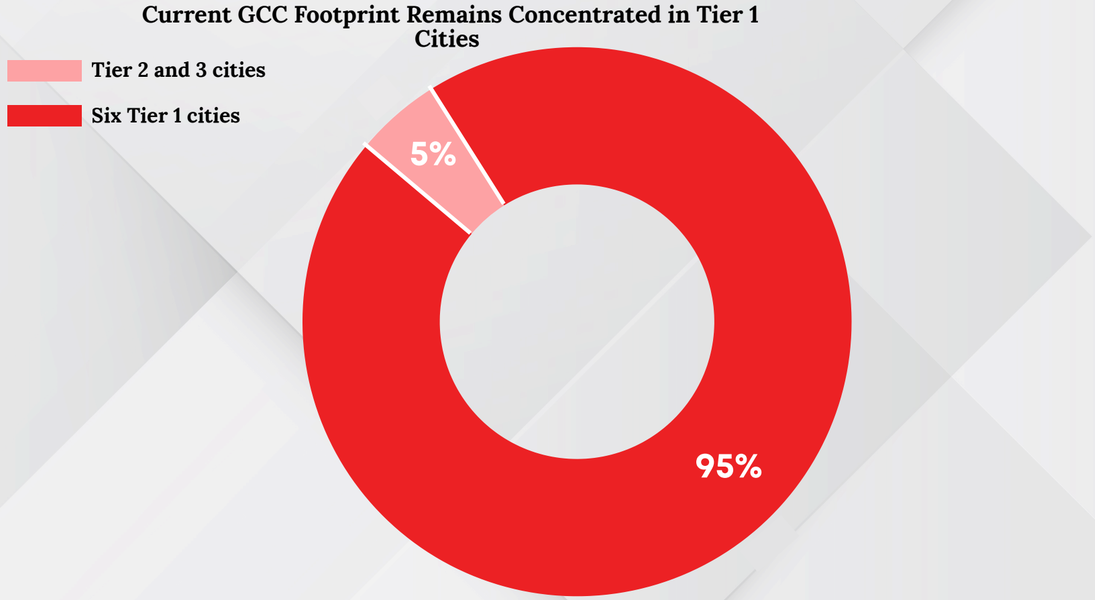
The CII Model State Policy

A Toolkit for States

The Confederation of Indian Industry released its Model State Policy on Global Capability Centers on September 21, 2025, offering states a comprehensive roadmap to attract, support, and scale the next generation of global enterprise hubs.

CII Director General Chandrajit Banerjee described states as the frontline drivers of India's competitiveness, framing the model policy as a toolkit equipping states to attract global corporations, nurture local ecosystems, and ensure balanced and sustainable growth of GCCs across the country.

The recommendations were developed from best practices already observed across Indian states and benchmarked against successful global GCC destinations.



Source: Confederation of Indian Industry, Model State GCC Policy, September 2025

- **Eight Pillars of the Model Policy**

The framework is structured around eight pillars that together address the full lifecycle of GCC establishment, from initial facilitation through to long-term talent and innovation ecosystem development.

Pillar	Description
State-level facilitation cells	Single point of contact for investors, streamlining approvals
Targeted fiscal incentives	Viability gap funding, tax holidays, customs duty exemptions
Digital infrastructure investment	Compute subsidies for AI and ML, edge data centers
Joint accelerator programmes	Connecting GCCs with local startups and research institutions
Green infrastructure	Capex support for LEED and GRIHA certified facilities
Locational capability	Integrating housing, mobility, and civic amenities
Data security and IP frameworks	Sandbox environments, accelerated IP approvals
Branding and outreach	City-specific value propositions, international roadshows

- **Champion Cities: The $200B GCC Strategy**

The CII projects that a well-executed, geographically distributed Global Capability Center (GCC) strategy could contribute nearly $200 billion in direct economic value to India by 2030. To realize this goal, the CII has designed a model policy as a non-mandatory toolkit, encouraging states to localize its recommendations based on their unique industrial and talent strengths.

The core of this strategy is the creation of "Champion Cities"—hubs that not only offer robust business ecosystems but also match the living standards of established global GCC locations by integrating housing, transport, and civic amenities directly into planning.

As Banerjee noted, states must adopt clear, competitive, and innovation-oriented policies to sustain India's leadership and deepen its integration into global value chains, with the model policy specifically intended to accelerate high-quality job creation beyond traditional metropolitan areas.



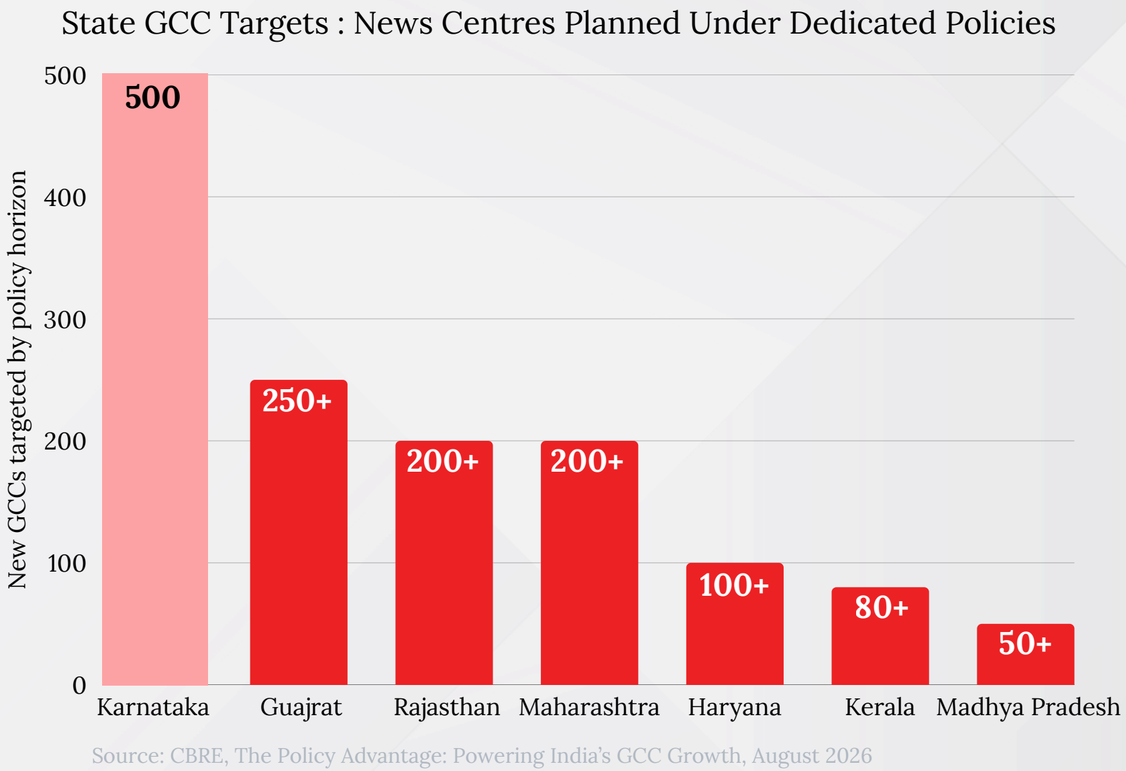
State-Level Policy Landscape

A Multi-Destination Portfolio

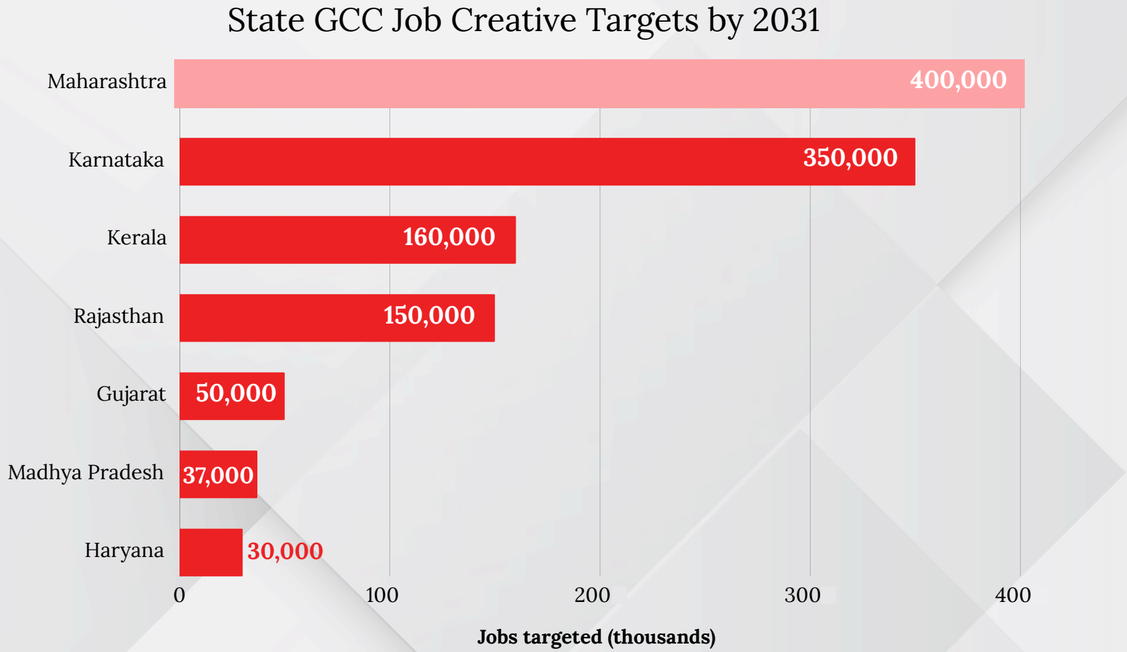
As of September 2026, at least 10 Indian states have either announced or are actively developing dedicated GCC policies. A pace of state-level formation that the central government has publicly welcomed as evidence of a maturing, distributed ecosystem. Of these, seven states—Karnataka, Maharashtra, Rajasthan, Gujarat, Kerala, Haryana, and Madhya Pradesh—have codified formal, numeric targets for new GCC establishments and job creation through 2031, as per CBRE's August 2026 report, The Policy Advantage: Powering India's GCC Growth. This provides enterprises with a quantified basis for comparative evaluation when choosing investment locations.

State	New GCC Target	Job Target	Policy Period
Karnataka	500	350,000	2024 to 2029
Maharashtra	200	400,000	2025 to 2030
Rajasthan	200+	150,000	2025 onward
Gujarat	250+	50,000+	2025 to 2030
Kerala	80	160,000	Draft finalized
Haryana	100+	30,000	2025 onward
Madhya Pradesh	50+	37,000	2025 onward





Source: CBRE, The Policy Advantage: Powering India's GCC Growth, August 2026



Beyond the seven states with formal numeric targets, Tamil Nadu has introduced GCC employee-specific incentives through its Beyond Chennai initiative, extending support to Coimbatore, Madurai, and Tiruchirappalli. Telangana, while lacking a standalone GCC policy, offers fast approvals via TS iPASS alongside its broader ICT incentive framework, anchored by Hyderabad's position as one of India's largest existing GCC hubs. Delhi and the National Capital Region have adopted supportive frameworks leveraging their financial services and corporate headquarters density. Meanwhile, Andhra Pradesh, Odisha, Bihar, and Uttar Pradesh are each developing or exploring dedicated GCC frameworks.

Uttar Pradesh has already notified a GCC policy in 2024 targeting 1,000 GCCs and over 500,000 jobs, with incentives including full stamp duty exemptions, payroll subsidies, and annual OpEx support of ₹40–80 crore. Andhra Pradesh has signaled capital subsidies up to 25% and rental reimbursement up to 50% for early-stage GCCs. Odisha's GCC Policy 2025 offers capital subsidy, land and GST reimbursement, and electricity duty exemption, with a focus on Bhubaneswar as an eastern India corridor anchor.

State-by-State
Policy Analysis

This section profiles the fourteen states most active in India's GCC policy landscape, covering formal policy targets, headline incentive design, and current sectoral positioning. States are ordered broadly by the maturity and scale of their published GCC commitments.

Karnataka:
The Pioneer With a Beyond Bengaluru Ambition

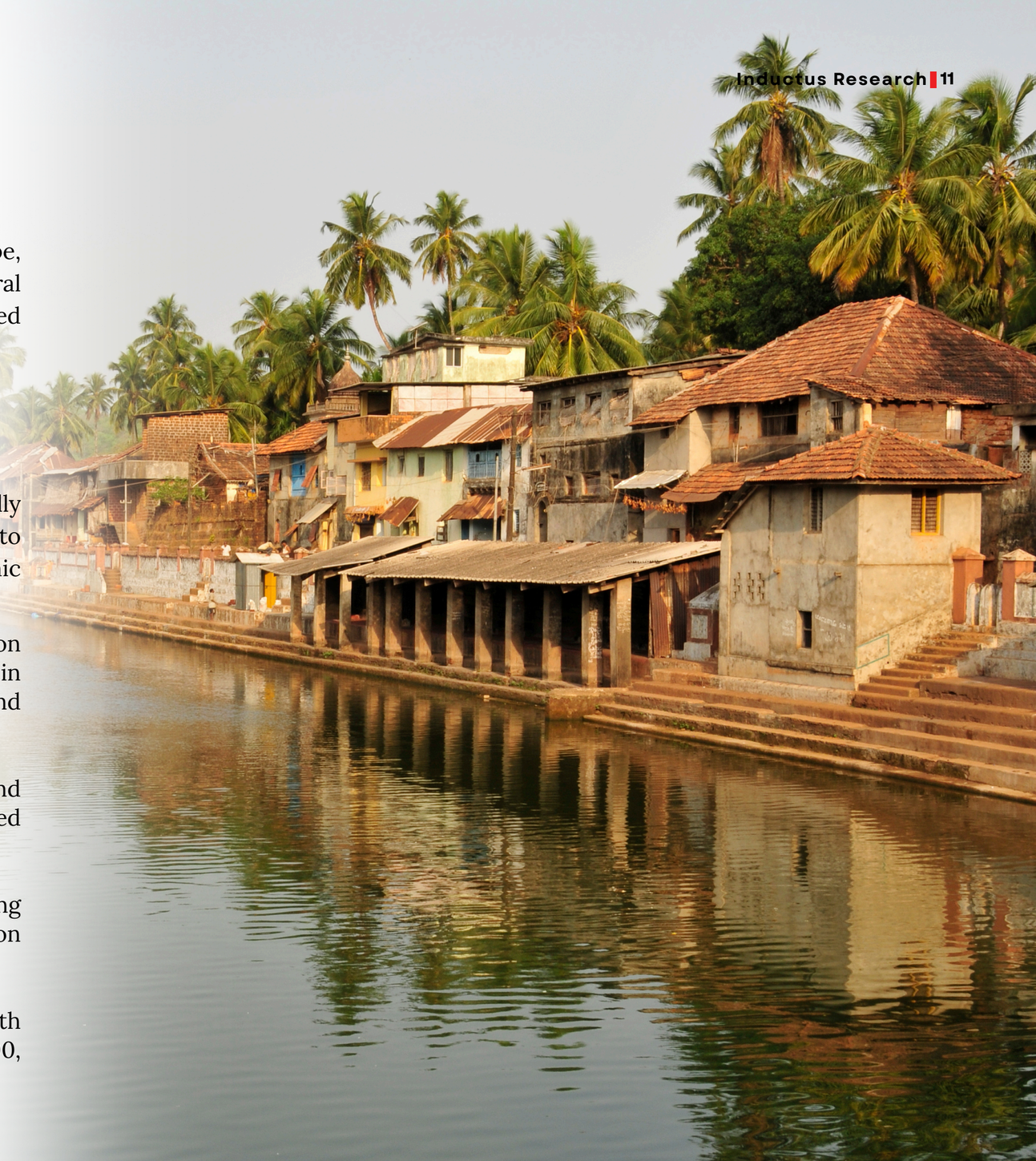
Karnataka became the first Indian state to release a dedicated GCC policy, formally launched on November 19, 2024, targeting 500 new centers, taking the state total to 1,000 by 2029, alongside 350,000 new jobs and $50 billion in incremental economic output.

- The Beyond Bengaluru initiative extends rental reimbursement, EPF contribution support, and a five-year electricity duty exemption to centers established in Mysuru, Mangaluru, Hubballi, Dharwad, Belagavi, Kalaburagi, Tumakuru, and Shivamogga.

- Three planned Global Innovation Districts, one in Bengaluru and two beyond Bengaluru, will combine high-speed connectivity, sustainable power, and shared R&D infrastructure.

- A Centre of Excellence for AI in Bengaluru follows a triple helix model connecting academia, industry, and government, supported by a 100 crore rupee Innovation Fund.

- Karnataka already hosts the largest single concentration of GCCs in India, with Bengaluru alone home to close to 950 centers and a workforce exceeding 600,000, contributing 22.2 billion dollars to the state economy.

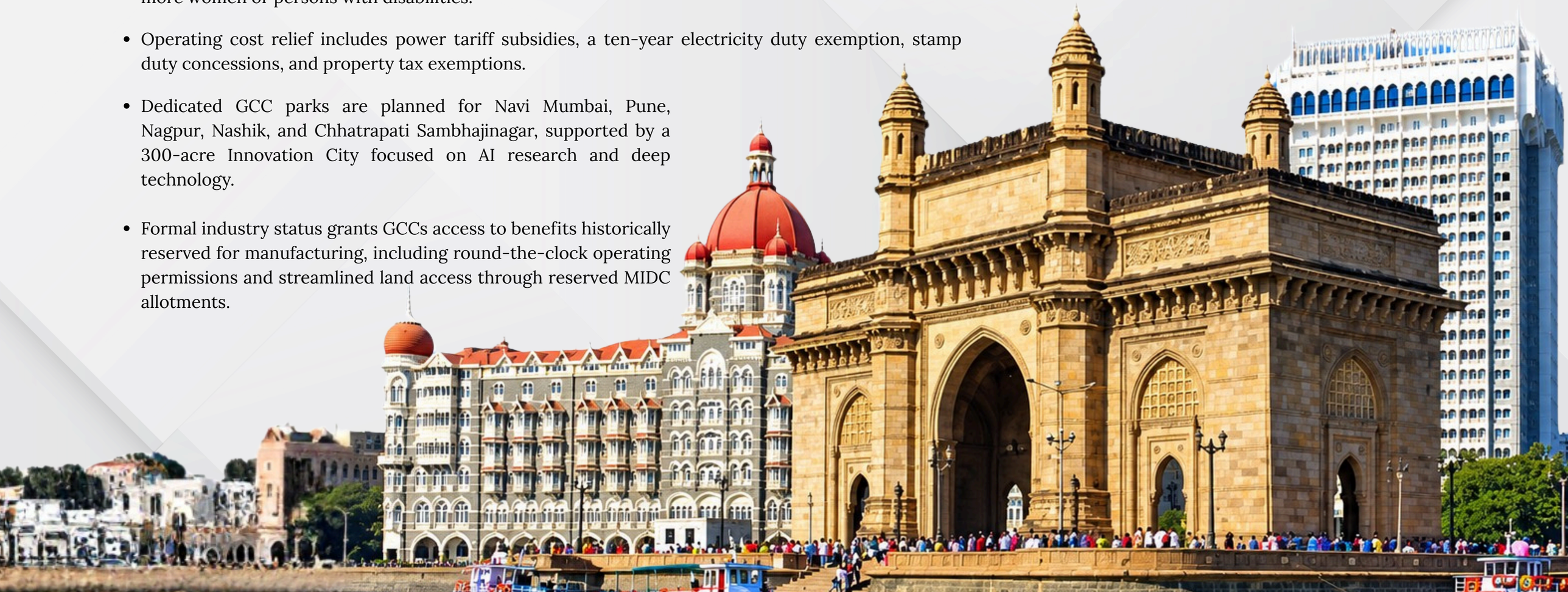


Maharashtra:

The AI and Industrial Powerhouse

The Maharashtra Global Capability Centres Policy 2025, effective through fiscal year 2029 to 2030, targets 400 new GCCs, 400,000 high-skilled jobs, and more than 50,000 crore rupees in fresh investment.

- Payroll subsidies reimburse 40 to 50% of salaries above 1 lakh rupees per month, with an additional 10% top-up for centers maintaining a workforce that is 50% or more women or persons with disabilities.
- Operating cost relief includes power tariff subsidies, a ten-year electricity duty exemption, stamp duty concessions, and property tax exemptions.
- Dedicated GCC parks are planned for Navi Mumbai, Pune, Nagpur, Nashik, and Chhatrapati Sambhajinagar, supported by a 300-acre Innovation City focused on AI research and deep technology.
- Formal industry status grants GCCs access to benefits historically reserved for manufacturing, including round-the-clock operating permissions and streamlined land access through reserved MIDC allotments.



Gujarat:

Emerging Technology, GIFT City, and Financial Services

The Gujarat Global Capability Center Policy, effective from February 2025 through March 2030, targets 250 new GCC units, 50,000 new jobs, and 10,000 crore rupees in investment.

- Capital expenditure assistance ranges up to 50 crore rupees for units with gross fixed capital investment below 250 crore rupees and up to 200 crore rupees for larger mega projects.

- Operating expenditure assistance ranges up to 20 crore rupees for standard units and up to 40 crore rupees for mega projects, with bandwidth and cloud rental costs eligible up to 35% of qualifying operating expenditure.

- GIFT City in Gandhinagar functions as India's first International Financial Services Centre, offering tax breaks, regulatory flexibility, and GST exemptions that make it a distinct proposition for banking, capital markets, and fintech-focused GCCs.

- Planned GCC clusters span GIFT City, Ahmedabad, Gandhinagar, Vadodara, and Surat, positioning the state across both financial services and emerging technology sectors, including semiconductors and pharmaceuticals.

- Despite these ambitious targets, the policy has generated limited traction since its launch, with only a few inquiries and no major global player committing so far, prompting the government to revisit the policy in mid-2026 with plans to enhance capital subsidies and manpower-linked incentives to improve competitiveness against other GCC destinations



Telangana:

The Hyderabad Surge

Telangana has not yet notified a standalone GCC policy but leverages its established information and communications technology policy, TS iPASS fast track approvals, and Hyderabad's position as one of India's largest existing GCC clusters, home to an estimated 350 centers.

- Beyond Hyderabad, the push extends state support to Warangal, Karimnagar, and Nizamabad, mirroring the Beyond Bengaluru model pioneered by Karnataka.

- Genome Valley near Hyderabad has established the state as a center for life sciences and healthcare technology GCC activity in addition to core IT and engineering functions.

- The absence of a dedicated GCC policy is viewed within the state as a gap the government is expected to close given the intensity of competition from neighboring Karnataka and Tamil Nadu.

- In May 2026, Chief Minister Revanth Reddy directed officials to formulate a comprehensive GCC policy, with the state setting a target to add 100 new GCCs this year, projected to generate nearly one lakh specialized jobs.

- The government is also accelerating the development of Bharat Future City and AI City and creating 'Invest Telangana,' a dedicated investment promotion agency for end-to-end investor facilitation.



Uttar Pradesh:

Strategic Growth With National Security Alignment

The Uttar Pradesh GCC Policy 2024 targets 1,000 new GCCs and more than 500,000 jobs, positioning the state as a volume-oriented growth destination distinct from the premium hub model favored by Karnataka and Maharashtra.

- Incentives include full stamp duty exemption, payroll subsidies, and capital subsidies of up to 25 crore rupees, alongside interest subsidies on term loans.
- Operating expenditure reimbursement, covering lease rentals, power, bandwidth, and cloud services, is capped at 40 crore rupees per year for Level 1 GCCs and 80 crore rupees per year for Advanced GCCs over a five-year period.
- Large-scale special economic zone developments in Noida and Lucknow underpin the state's ambition to combine cost competitiveness with proximity to the National Capital Region.
- The policy also extends to Tier-2 cities, including Lucknow, Kanpur, and Varanasi, with infrastructure projects such as the Noida International Airport, a proposed Singapore City, and a Fintech Park in the YEIDA region supporting GCC development beyond Noida.
- In January 2026, the UP Cabinet approved the Standard Operating Procedure (SOP)-2025 for implementing the GCC Policy, designating Invest UP as the nodal agency, with 21 companies already initiating GCC investments during the current financial year.



Tamil Nadu:

The Chennai GCC Capital With an R&D Focus

Tamil Nadu has introduced GCC employee-specific incentives under a Beyond Chennai framework, recognizing the state's established position as a knowledge-based economy with a strong concentration of research, design, and innovation centers.

- State support extends beyond Chennai, which already hosts an estimated 280 GCCs, into Coimbatore, Madurai, and Tiruchirappalli.
- The state combines a strong electronics and manufacturing base with GCC activity, differentiating its sectoral profile from the financial services and IT-dominant hubs elsewhere in the country.
- Payroll subsidies and infrastructure and digital incentives are structured to be eligible specifically for captive knowledge centers of multinational enterprises.
- The state's GCC vision for 2030 targets hosting over 460 GCCs and employing more than 1,500,000 professionals, with active promotion into semiconductors, clean energy systems, biotechnology, precision medicine, genomics, and electric vehicles.

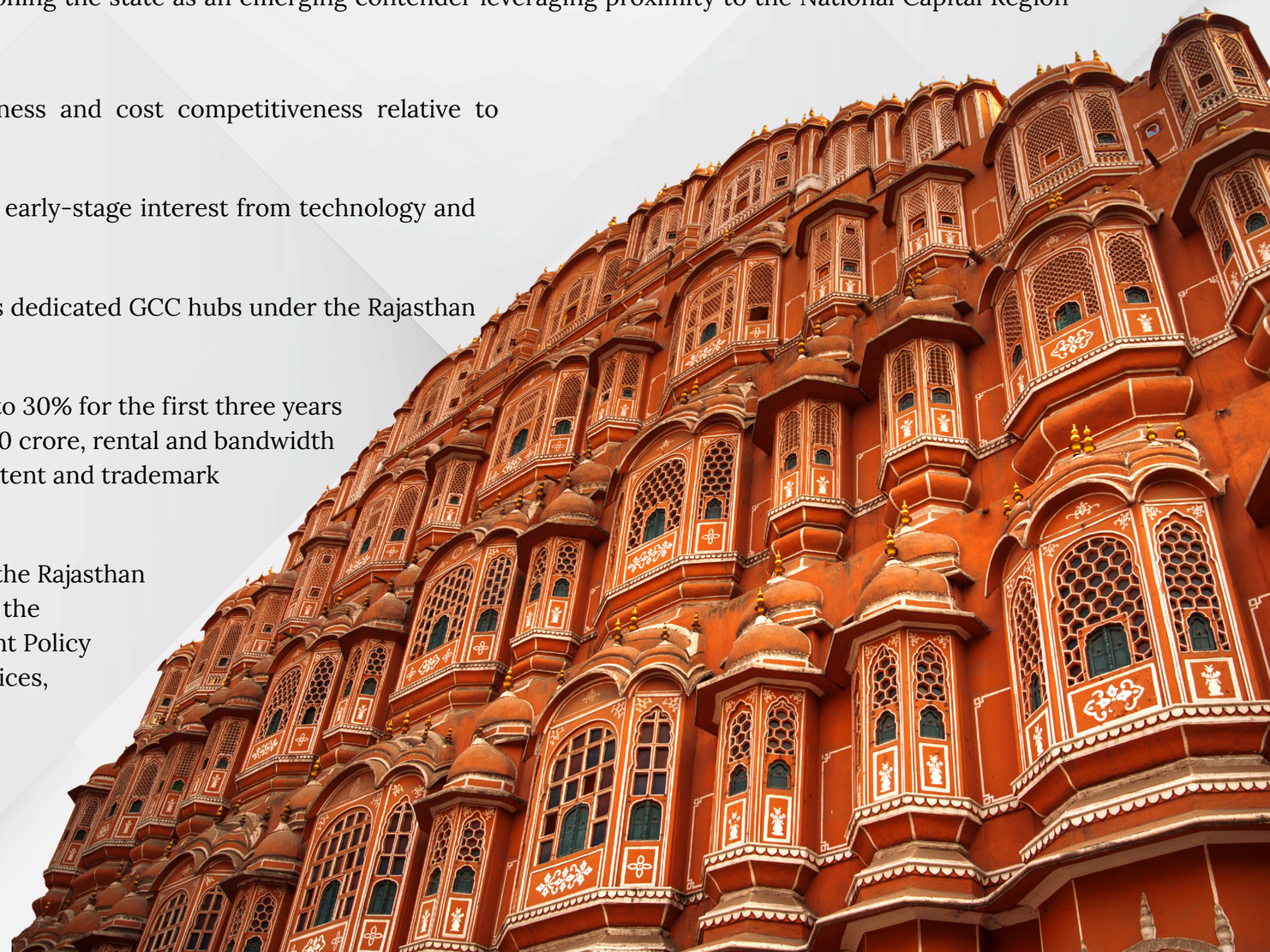


Rajasthan:

The Rapidly Emerging Contender

Rajasthan targets more than 200 new GCCs and 150,000 jobs, positioning the state as an emerging contender leveraging proximity to the National Capital Region and Gujarat alongside a growing talent base.

- The state's policy framework emphasizes infrastructure readiness and cost competitiveness relative to established Tier 1 hubs.
- Jaipur is positioned as the state's primary GCC anchor city, with early-stage interest from technology and business services enterprises.
- The state has officially designated Jaipur, Jodhpur, and Udaipur as dedicated GCC hubs under the Rajasthan GCC Policy 2025, with the policy valid until March 31, 2029.
- Incentives under the policy include payroll reimbursement of up to 30% for the first three years for eligible GCCs, capital subsidies of 30% of project cost up to ₹10 crore, rental and bandwidth subsidies, and intellectual property incentives covering 50% of patent and trademark registration costs up to ₹5 crore.
- The state has also introduced complementary policies, including the Rajasthan AVGC-XR Policy 2024, the Rajasthan Data Centre Policy 2025, and the Rajasthan AI-ML Policy 2026, alongside the Industrial Development Policy 2026, which prioritizes semiconductors, data centers, and IT services, creating an integrated ecosystem for GCC growth.



Kerala:

Quality of Life and AI Integration

Kerala targets 80 new GCCs and 160,000 jobs, with its draft GCC policy now finalized, emphasizing expansion through the state's established Technopark and Infopark ecosystems.



- The policy prioritizes single-window investor support and innovation hub development alongside coworking ecosystem expansion.
- Kerala's proposition centers on quality of life and talent retention rather than the scale of incentive packages offered by larger states.
- The government has unveiled a 100-day GCC mission to aggressively market Kerala's strengths to multinational companies, with international roadshows, a global investment drive, and a unified brand "Future Corporation" to give Kerala a distinct identity in the GCC market.
- Infoparks Kerala has signed a strategic MoU with the Inductus Group (a global GCC enabler and IT consulting firm), signalling private-sector confidence in Kerala's GCC roadmap ahead of infrastructure investments.
- Companies already operating in Kerala report lower employee attrition rates than in Tier-1 cities such as Bengaluru, Mumbai, and Delhi, driven by higher quality of life, excellent air quality, and strong educational institutions that ensure a readily available talent pool.

Haryana:

Delhi NCR's GCC Powerhouse

Haryana targets more than 100 new GCCs and 30,000 jobs, anchored by Gurugram, which already hosts an estimated 170 GCCs and functions as a core node of the National Capital Region's GCC ecosystem.

- The state benefits from proximity to Delhi's financial and corporate headquarters density, supporting GCC activity in banking, financial services, and insurance alongside broader technology functions.

- The Haryana GCC Policy 2026, notified in May 2026, offers a comprehensive incentive package including capital expenditure reimbursement of 50–75% depending on location, operational expenditure support for 5–9 years, land subsidies of 30–50%, capital subsidies up to ₹25 crore, and payroll and EPF reimbursements.

- The policy establishes a dedicated Haryana GCC Mission to implement the framework, alongside a single-window support desk and an AI-enabled Single Window 2.0 portal for streamlined approvals, land allocation, and incentive access.

- The state has set a target to attract ₹5 lakh crore in fresh investments and create 10 lakh jobs across 10 sector-specific policies, with the GCC policy forming a key component of this broader industrial strategy.

- On the policy's launch day, Haryana signed MoUs worth ₹1.10 lakh crore, including ₹30,000 crore in FDI commitments, with anchor signatories including Anant Raj (₹20,000 crore for data center infrastructure), National Australia Bank Global Innovation Center, Reliance MET City, and Sumitomo Corp India.



Madhya Pradesh:

The Emerging Powerhouse

Madhya Pradesh targets more than 50 new GCCs and 37,000 jobs, representing the smallest of the seven formally targeted states but reflecting a deliberate strategy to establish an early foothold ahead of broader central India GCC expansion.



- State incentives are structured around cost competitiveness and land availability relative to more mature western and southern hubs.
- The MP GCC Policy 2025 offers a comprehensive incentive framework, including a capital expenditure subsidy of up to 40% (capped at ₹30 crore), a 50% payroll subsidy in the initial year, an interest subsidy of 6% (up to ₹5 crore), and 100% reimbursement of stamp duty and registration charges, alongside rental support and skill development assistance up to ₹50,000 per employee.
- Indore and Bhopal serve as the state's primary GCC anchors, supported by a new IT infrastructure, a 3 lakh sq ft IT Park in Indore's Super Corridor, and a 4 lakh sq ft IT Park in Bhopal alongside a Semiconductor Centre of Excellence, AVGC-XR Centre of Excellence, and Plug-and-Play IT Park in Kolar.
- The state's central location along the Delhi–Mumbai and Amritsar–Kolkata industrial corridors, combined with a strong network of over 300 engineering colleges and lower cost of living, offers a cost-effective alternative to Tier-1 hubs, with nearly 15% of the workforce employed in metros reportedly keen to return to Tier-2 cities if comparable opportunities arise.
- At the MP Tech Growth Conclave 3.0 in July 2026, the state secured investment proposals exceeding ₹40,000 crore across GCC, semiconductor, and data center sectors, with Submer India proposing ~₹19,000 crore for data center infrastructure and major proposals from Paras Semiconductors, Thomson Semiconductors, and others.

Andhra Pradesh:

Inclusive Digital Economy and Hybrid Workspaces

Andhra Pradesh is developing GCC specific incentives as part of its broader industrial policy, offering a 25% capital subsidy and 50% rental reimbursement for early stage GCCs, with an additional 10 percent incentive for units generating higher employment.

- Visakhapatnam and Vijayawada are positioned as the state's primary emerging GCC anchor cities. In December 2024, the state cabinet approved the IT & GCC Policy (4.0) for 2024–2029, designed to position Andhra Pradesh as a global knowledge economy hub through co-working and neighbourhood working spaces in major cities including Tirupati, Visakhapatnam, and Vijayawada.

- The state has constituted a 360-degree GCC Advisory Council headed by IT Minister Nara Lokesh, bringing together CXOs of global corporations including AXA XL, Mastercard, Warner Bros. Discovery, Novartis, and BT Group, alongside NASSCOM, global business councils, consulting leaders, and real estate developers, to prepare a five-year strategic roadmap for the state's GCC sector.

- The government has approved a three-month programme of national and international roadshows to brand Andhra Pradesh as a preferred GCC destination, with a specific roadshow planned in partnership with Cognizant targeting their top 100 clients to pitch Visakhapatnam as a dedicated GCC city.



- At the World Economic Forum in Davos 2026, the state signed a strategic investment partnership with RMZ worth up to $10 billion over five to six years, including plans for a 10 million sq ft GCC campus at Kapuluppada Phase-1 IT Park in Visakhapatnam, a 1 GW hyperscale data centre cluster, and an industrial park in Rayalaseema, collectively projected to create employment for around one lakh people.
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Odisha:

Building Eastern India's GCC Corridor

Odisha's GCC Policy 2025 offers capital subsidy, land and GST reimbursement, and electricity duty exemption, with Bhubaneswar positioned as the anchor for an emerging eastern India GCC corridor.

- The policy reflects a first-mover strategy among eastern states, ahead of comparable frameworks in West Bengal or the broader eastern region.
- The policy, approved by the state cabinet in November 2025, targets over ₹1,000 crore in investment, the establishment of at least five state-of-the-art GCC hubs, and the creation of more than 50,000 direct and indirect jobs across the state.
- GCC hubs will be developed along two key economic corridors, the Bhubaneswar–Cuttack–Puri–Paradip corridor and the Bargarh–Jharsuguda–Sambalpur corridor, ensuring balanced regional development beyond the capital.
- The policy serves as a top-up to the Odisha IT Policy 2025, offering eligible GCC units a comprehensive incentive package including lease rental reimbursement up to ₹2,000 per employee per month, a power tariff of ₹2 per unit, 100% SGST reimbursement, a 5% interest subsidy on long-term loans, and 100% reimbursement of the employer's ESI/EPF contributions for skilled workers domiciled in the state.
- A Policy Advocacy & Vision Group comprising experts from academia, industry, and policy will guide implementation, with the Odisha Computer Application Centre acting as the nodal agency and the Electronics & Information Technology Department reviewing progress periodically.



Competitive Analysis:

Policy Differentiation and Specialization

- **Incentive Comparison: Capex, Opex, Payroll, and Stamp Duty**

While every major GCC state now offers some combination of capital expenditure support, operating cost relief, payroll subsidies, and stamp duty concessions, the structure and generosity of these instruments differ meaningfully.

Maharashtra and Uttar Pradesh offer the deepest operating expenditure support in absolute terms, while Gujarat and Karnataka differentiate through capital subsidies calibrated to project scale.

Enterprises evaluating multiple states should model total incentive value against actual projected headcount and capital investment profile rather than headline percentages alone, since eligibility thresholds and disbursement schedules vary considerably.

State	Capex Support	Opex or Power Relief	Payroll or Talent Incentive	Other Notable Incentive
Karnataka	Rental reimbursement, patent fee reimbursement	Nil, targeted electricity duty exemption	EPF and internship stipend reimbursement	Property tax reimbursement, mega project packages
Maharashtra	Capital subsidy up to 100 crore or 20% rental assistance	Power tariff subsidy, 100% duty exemption 10 years	40 to 50% payroll subsidy above 1 lakh salary	Stamp duty and property tax exemptions
Gujarat	Up to 200 crore for mega projects (GFCI based)	OPEX assistance up to 40 crore	50% one time CTC reimbursement on hiring	Bandwidth and cloud cost support
Uttar Pradesh	Capital subsidy up to 25 crore	OPEX reimbursement up to 80 crore per year	Payroll subsidies	Full stamp duty exemption
Telangana	ICT policy subsidies via TS iPASS	Fast track approvals	Skill development programme support	No dedicated GCC policy yet

01

Sectoral Specialization Across States

States are increasingly differentiating on sectoral positioning rather than competing purely on incentive value. Gujarat's GIFT City concentrates financial services, fintech, and International Financial Services Centre eligible GCCs. Tamil Nadu combines electronics and manufacturing strength with knowledge-intensive R&D centers. Telangana retains a strong life sciences and healthcare technology base anchored by Genome Valley. Karnataka and Maharashtra remain the broadest based hubs, spanning AI, engineering R&D, financial services, and enterprise technology functions at scale.

02

Tier 2 and Tier 3 Expansion Strategies

Nearly every major state policy now includes an explicit Tier 2 and Tier 3 expansion component. Karnataka's Beyond Bengaluru initiative and Telangana's Beyond Hyderabad push are the most structurally developed examples, offering differentiated incentive tiers specifically for centers established outside the primary metro. Maharashtra's planned GCC parks in Nagpur, Nashik, and Chhatrapati Sambhajinagar and Tamil Nadu's extension into Coimbatore, Madurai, and Tiruchirappalli follow a similar logic. India currently has an estimated 150 GCCs located in Tier 2 cities out of a national base exceeding 1,800, with near-term demand growth in these cities estimated at 30% to 40%.

03

Talent Development and Skilling Initiatives

Karnataka's policy reimburses up to 20,000 internships at 5,000 rupees per month each, alongside skilling grants for local graduates and diploma holders. Maharashtra's policy integrates industry-driven curricula directly into its skilling framework. Both approaches reflect a broader recognition among states that fiscal incentives alone are insufficient without a coordinated talent supply response, particularly as GCC mandates shift toward AI, engineering R&D, and other advanced capability areas that require deeper technical skilling than earlier generations of transactional centers.

04

Infrastructure and Digital Readiness

Digital infrastructure investment, including compute subsidies for AI and machine learning workloads and support for edge data centers, forms one of the eight pillars of the CII Model State Policy and appears in some form across most state frameworks. Maharashtra's commitment to expand power capacity from 45 gigawatts to 75 gigawatts by 2030 illustrates the scale of infrastructure investment increasingly viewed as a prerequisite for sustained GCC growth, particularly as AI-first centers place substantially higher demands on power and compute infrastructure than earlier generations of GCCs.

05

Regulatory and Approval Mechanisms

Single window facilitation has become a near universal feature of state GCC policy design, though implementation maturity varies. Maharashtra's MAITRI portal and dedicated GCC Facilitation Cell, and Telangana's TS iPASS system, are among the more established single-window mechanisms. The National GCC Framework's own single-window clearance mechanism is intended to harmonize these state-level systems over time, though as of September 2026 this harmonization remains in early implementation.

06

Policy Period and Long-Term Predictability

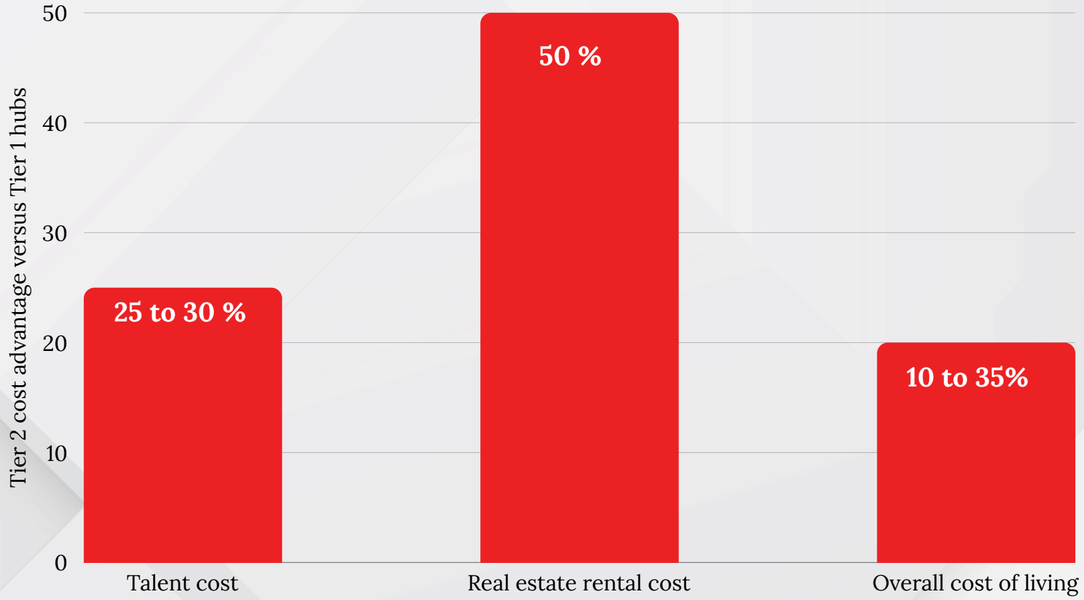
Policy validity periods range from open-ended commitments to explicit multi-year windows, with Karnataka's policy running through 2029, Maharashtra's through fiscal year 2029 to 2030, and Gujarat's through March 2030. This alignment of policy horizons with the national 2030 ambition of 5,000 GCCs provides enterprises with a reasonably predictable incentive environment through the remainder of the decade, though renewal and extension risk beyond these windows should be factored into long-term investment planning.

Cost Benchmarking
and Location Economics

- **City Wise Cost Comparison**

Cost differentials between India's established Tier 1 GCC hubs and emerging Tier 2 locations remain substantial. Current industry estimates place talent pool costs in Tier-2 cities 25% to 30% lower than in mature Tier-1 hubs, with real estate rental costs lower by as much as 50%. Overall cost of living in Tier-2 cities runs 10% to 35% below the nearest Tier-1 location, a spread wide enough to materially affect total cost of ownership calculations for large-scale, multi-year GCC commitments.

Tier 2 Cities Offer a Material Cost Advantage Overall Tier 1 Hubs



Source: CII Model State GCC Policy; Industry benchmarking, 2025 to 2026

- **Tier-2 Versus Tier-1: Total Cost Considerations**

Enterprises evaluating a shift toward Tier-2 locations should weigh the cost advantage against a corresponding talent depth discount, since only an estimated 11% to 15% of India's technology talent currently resides in Tier-2 and Tier-3 cities. This trade-off is precisely what state policies, through internship reimbursement, skilling grants, and academic partnership incentives, are designed to narrow over the coming policy cycle.

- **Cost Drivers by Function**

Cost structures vary meaningfully by function. AI and engineering roles command a premium reflected in Maharashtra's payroll subsidy design, which specifically targets salaries above 1 lakh rupees per month, a threshold set well above typical transactional or shared services compensation. Finance and operations functions generally sit at lower compensation bands and are less sensitive to the Tier 1 versus Tier 2 talent premium, making them comparatively strong early candidates for Tier 2 relocation or expansion.

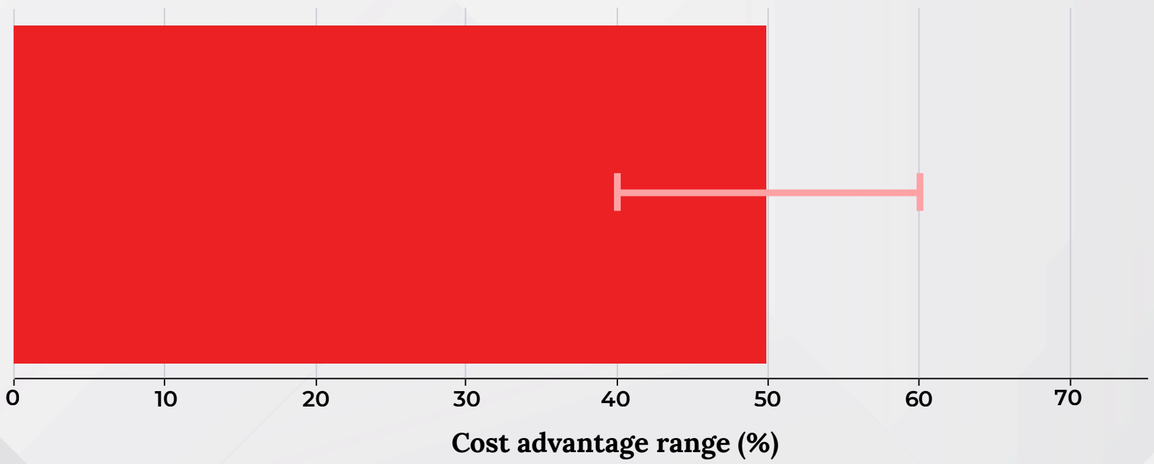
- **Entry Model Cost Implications**

The choice of entry model, covered in detail in Section 9, carries its own cost implications independent of location. Employer of record and managed GCC models generally carry higher per-employee operating costs but lower upfront capital commitment, making them well-suited to piloting Tier 2 viability before committing to a build-own transfer or wholly owned captive structure.

- **India Wide Cost Advantage Versus Developed Markets**

Independent of the Tier 1 versus Tier 2 question, India as a whole continues to offer an estimated 40 to 60% cost advantage over developed markets for comparable GCC functions, a differential that has remained broadly stable even as the sector's mandate has shifted toward higher-value, more specialized work.

India-Wide Cost Advantage Versus Developed Markets



Source: Industry estimates compiled from GCC Policy documents and advisory research ,2025 to 2026



The Real Estate Impact:

Leasing Momentum Across States

- **GCC Office Leasing Trends, 2022 to H1 2026**

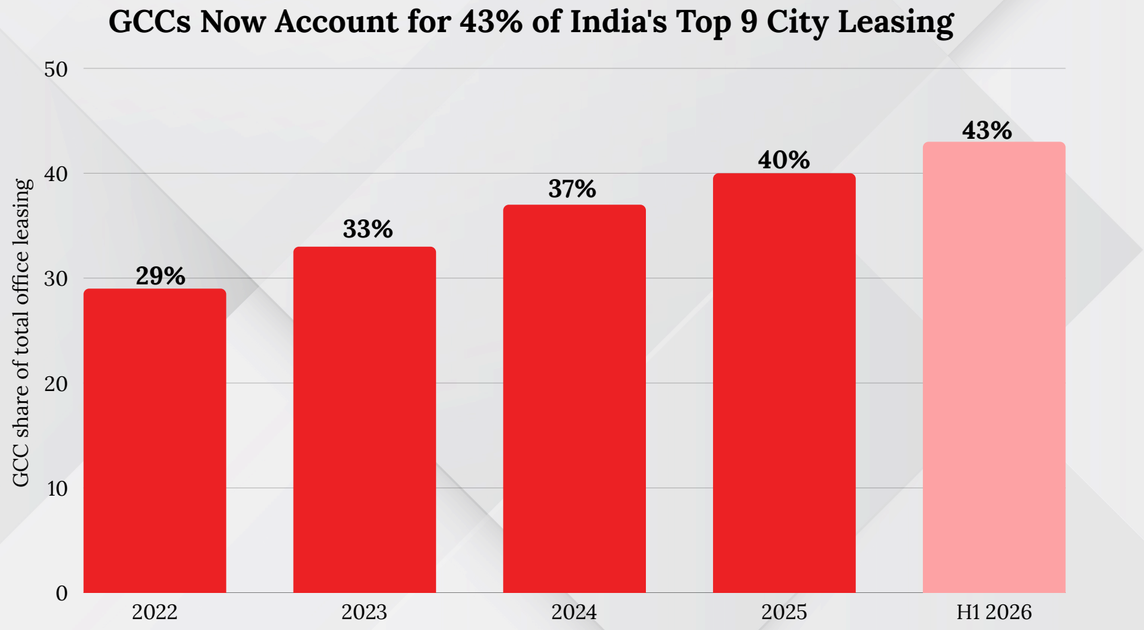
GCCs leased more than 123 million square feet of office space across India's top nine cities between 2022 and the first half of 2026, according to CBRE.

This scale of leasing activity underscores the sector's growing importance to office demand, urban development, and employment generation across India's major business centers and provides one of the clearest quantitative signals of the sector's underlying momentum independent of policy announcements.

- **City-Wise Leasing Analysis and Rising GCC Share**

GCCs now account for approximately 43% of total office leasing across India's top nine cities in the first half of 2026, up from approximately 29% in 2022.

This steady climb in GCC share of total leasing, even as overall office markets have expanded, indicates that GCC demand has become a structural rather than cyclical driver of India's commercial real estate market.



Source: CBRE, The Policy Advantage: Powering India's GCC Growth, Auguest 2026

- **Impact of State Policies on Real Estate Demand**

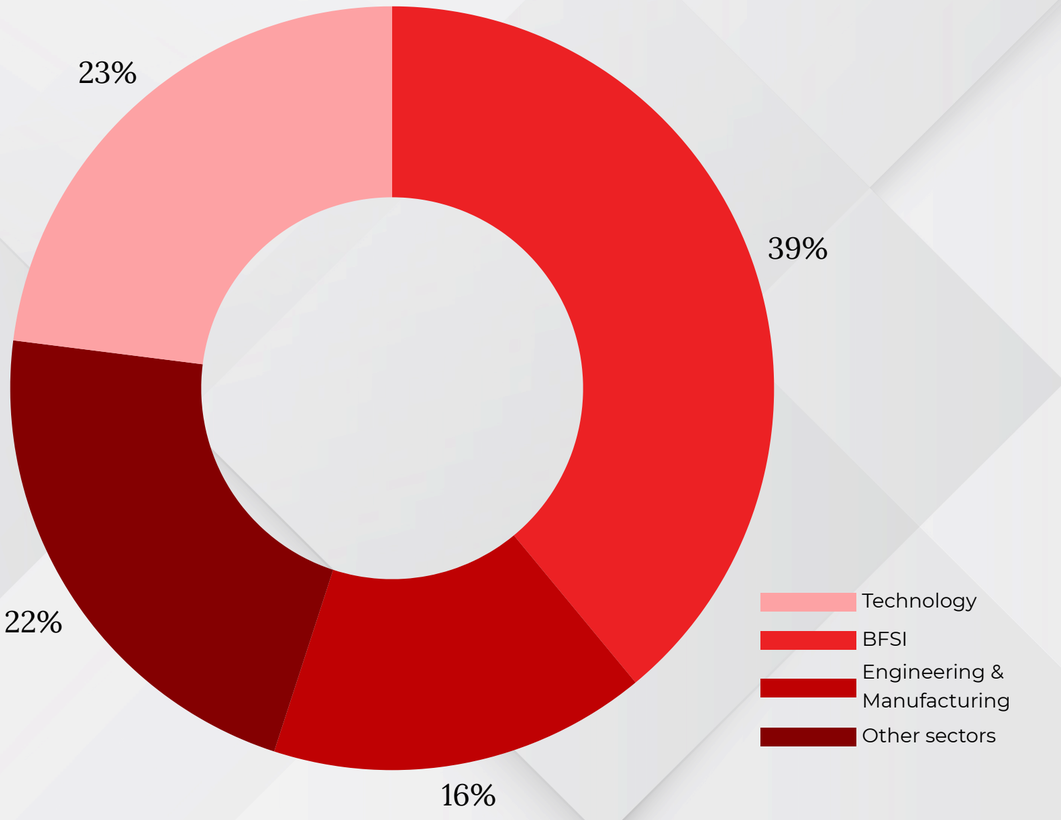
Anshuman Magazine, Chairman and CEO for India, Southeast Asia, the Middle East, and Africa at CBRE, has characterized the pace at which state governments have formalized dedicated GCC policies as unprecedented in India's commercial real estate landscape, reflecting a broader recognition that GCCs are no longer a peripheral component of India's services economy but a central pillar that states are actively competing to host through targeted incentives, faster approvals, and long-term infrastructure commitments.

- **Sectoral Composition of Leasing Demand**

Technology accounted for 23% of GCC office leasing between 2022 and the first half of 2026, followed by BFSI at 22% and engineering and manufacturing at 16%, together representing more than 60% of total GCC leasing activity.

This sectoral diversification, extending well beyond the technology-dominated leasing patterns of a decade ago, reflects the broadening functional mandate of India's GCC sector.

Sectoral Composition of GCC Office Leasing, 2022 to H1 2026



Source: CBRE, The Policy Advantage: Powering India's GCC Growth, Auguest 2026

Operational Entry Models:

A Strategic Implementation Guide

- **Entry Model Comparison**

Four principal entry models are used to establish GCC operations in India, each carrying distinct trade-offs across capital commitment, speed to operational readiness, per-employee cost, and long-term control. Enterprises without existing India operations increasingly use employer of record or managed GCC models to pilot a location before committing to a build-own-transfer or fully captive structure.

Entry Model	Capital Commitment	Time to Operational Readiness	Relative Cost Profile	Best Suited For
Employer of Record	Low, no capital investment required	Fast, typically 4 to 8 weeks	Highest per employee cost	Market entry testing, small teams under 50
Managed GCC or GCCaaS	Low to moderate	Fast, typically 8 to 16 weeks	Moderate, includes provider margin	Tier 2 pilots, functions requiring operational support
Build Operate Transfer	Moderate, transfers over time	Moderate, typically 4 to 6 months	Moderate, declining after transfer	Enterprises planning eventual full ownership
Wholly Owned Captive	High, full capital commitment	Slow, typically 9 to 18 months	Lowest long run per employee cost	Large scale, multi year strategic centers



- **Timeline and Cost by Model**

Employer of record structures typically achieve operational readiness within four to eight weeks with no capital investment but carry the highest recurring per-employee cost of the four models. Wholly owned captive structures require the longest lead time, often nine to eighteen months when accounting for entity incorporation, facility build-out, and regulatory registration, but deliver the lowest long-run per-employee cost once scaled, making them the dominant model for large, multi-year strategic centers.

- **Pilot Phase: Testing Tier 2 Viability**

Given the talent depth uncertainty associated with Tier 2 and Tier 3 locations discussed in Section 7, employer of record and managed GCC models are particularly well suited to piloting these emerging geographies. This approach allows enterprises to validate local talent availability and quality against actual hiring requirements before committing capital to a captive facility, directly addressing the Tier 2 talent and infrastructure gap identified throughout this report as the principal execution risk facing the state-level policy push.

- **Risk Mitigation for Global Enterprises**

Regardless of the entry model, enterprises should structure incentive agreements with explicit clawback and compliance provisions aligned to state policy disbursement schedules, since most state incentives are tied to milestone-based employment and investment thresholds rather than paid upfront. Legal and tax diligence on Safe Harbor eligibility, transfer pricing documentation, and state-specific labor law compliance should be completed prior to entity incorporation rather than retrofitted afterward.



Tax and Regulatory Considerations

- **Transfer Pricing Challenges and Safe Harbour Reforms**

Transfer pricing has historically been one of the more contentious compliance areas for India-based GCCs, given the intercompany nature of most captive center revenue arrangements.

The Union Budget 2026 to 2027 addressed this directly through a Unified Safe Harbour Regime for IT and IT-enabled services, raising the Safe Harbour threshold from 300 crore rupees to 2,000 crore rupees and introducing a fast-track Advance Pricing Agreement mechanism intended to reduce compliance burden and improve policy predictability for larger GCCs.

- **GST Ambiguity on Cross Border Services**

Goods and Services Tax treatment of cross-border, intercompany services provided by GCCs to their overseas parent entities remains an area requiring careful structuring, particularly around the classification of services as exports and the associated documentation required to support zero-rated treatment.

Enterprises should engage India-specific GST counsel during entity structuring rather than assuming treatment consistent with other jurisdictions.



- **Permanent Establishment Risk**

Permanent establishment exposure remains a live consideration for GCC structures, particularly where Indian center staff exercise functions that could be construed as concluding contracts or exercising authority on behalf of the overseas parent.

Careful delineation of functional scope, decision-making authority, and intercompany agreements is required to manage this exposure and should be revisited as GCC mandates expand into higher-value, more autonomous functions such as product architecture and strategic decision-making.

- **Recommended Tax Reforms for GCCs**

Industry bodies, including NASSCOM, have continued to advocate for further simplification of GST treatment for cross-border GCC services, expansion of Safe Harbour coverage to a broader range of functional profiles beyond IT and IT-enabled services, and continued reduction in Advance Pricing Agreement processing timelines, building on the momentum established by the 2026 to 2027 budget reforms.



Challenges
in State Level GCC Policies

Fragmented Policies and Regulatory Uncertainty

The proliferation of individual state GCC policies, while beneficial for competitive dynamism, introduces genuine complexity for enterprises evaluating a multi-state India footprint, since incentive structures, eligibility thresholds, and disbursement mechanisms are not standardized across states. The National GCC Framework's harmonization mandate is intended to address this over time but as of September 2026 remains in early implementation.

STEP 01

Uneven Execution and Patchy Progress

Policy announcement and policy execution have not always moved in lockstep. States with well-resourced facilitation cells and established single-window portals, such as Karnataka and Maharashtra, have generally translated policy commitments into operational support more consistently than states earlier in their GCC policy development.

STEP 02

Compliance Friction Across States

Enterprises operating centers across multiple states report differing documentation, reporting, and audit requirements tied to state incentive claims, adding administrative overhead disproportionate to the underlying subsidy value in some cases, particularly for mid-sized centers.

STEP 03

Talent and Infrastructure Gaps in Tier-2 Cities

With only an estimated 11 to 15% of India's technology talent currently based in Tier 2 and Tier 3 cities, and nearly 95% of existing GCCs still concentrated in six Tier-1 cities, the talent and infrastructure gap facing emerging hubs remains the single largest structural risk to the multi-destination growth story this report describes.

STEP 04

Red Tape and Approval Delays

Despite single window mechanisms, enterprises continue to report delays in land allotment, environmental clearance, and utility connection processes in several states, particularly for large scale mega projects requiring coordination across multiple state departments.

STEP 05

Data Privacy, Cybersecurity, and Taxation Concerns

Compliance with India's Digital Personal Data Protection Act and Rules adds a further layer of regulatory obligation for GCCs handling personal data on behalf of overseas parents, requiring careful data localization and cross border transfer assessment alongside the tax and transfer pricing considerations discussed in Section 10.

STEP 06

Competition From Other Geographies

India's GCC growth continues against a backdrop of competition from established and emerging alternative destinations, including Poland, Ireland, the Philippines, Vietnam, and Mexico, each offering differentiated cost, talent, or geographic proximity propositions to specific enterprise headquarters locations. India's scale, talent depth, and now increasingly coordinated state level policy support remain its principal differentiators against this competitive set.

STEP 07

Mitigation Framework:

A Roadmap for States and Enterprises

Policy Harmonization Through the National Framework

Accelerating the finalization and rollout of the National GCC Framework, particularly its single-window clearance and digital locker components, would materially reduce the multi-state compliance friction identified in Section 11 and should remain the highest near-term priority for the Interministerial Group overseeing the framework.

Strengthening State-Level Facilitation Cells

States earlier in their GCC policy development should prioritize investment in facilitation cell capacity and single-window portal functionality ahead of further incentive escalation, since execution reliability, not incentive generosity alone, is increasingly the differentiator enterprises weigh most heavily.

Simplifying Compliance and Approvals

Standardizing incentive claim documentation formats across states, even absent full harmonization of incentive value, would meaningfully reduce administrative overhead for enterprises operating multi-state footprints.

Co-Investing in Talent Development

Continued expansion of internship reimbursement, skilling grants, and academic partnership programs, following the model established by Karnataka's AI Skilling and Innovation Fund and Maharashtra's industry-aligned curricula, remains the most direct lever available to states seeking to close the Tier-2 talent gap.

Building Champion Cities with Integrated Infrastructure

The CII Model State Policy's emphasis on integrating housing, mobility, and civic amenities into GCC planning should be treated as a core execution priority rather than a secondary consideration, since talent retention in emerging hubs depends as much on quality of life as on employer incentives.

Digitizing and Automating Approval Processes

Expanding digital, portal-based approval and disbursement systems, following the model of Maharashtra's MAITRI portal and Telangana's TS iPASS, would reduce the red tape and approval delays identified as a persistent friction point across states.

Developing Data Security and IP Facilitation Frameworks

States should prioritize the data security and IP framework pillar of the CII Model State Policy, including sandbox environments and accelerated IP approval processes, given the increasing concentration of AI-first and R&D-intensive mandates within newly established GCCs.

Enhancing Global Competitiveness

Sustained coordination between the central government, state governments, and industry bodies, including CII and NASSCOM, will be required to maintain India's cost and talent advantage against competing global GCC destinations as the sector's mandate continues to shift toward higher-value, more specialized functions.

Strategic Implications

for Global Enterprises

Choosing the Right Location: A Portfolio Approach

Global enterprises should approach India's GCC location decisions as a portfolio allocation problem rather than a single city selection. Different functions, AI and engineering R&D, financial services, and transactional shared services, carry different optimal location profiles given the state-specific incentive and talent differentiation described throughout this report.

Modeling Talent Availability Alongside Incentives

Incentive value should never be evaluated in isolation from talent availability. A state offering a larger headline incentive package but a thinner relevant talent pool may deliver a worse total outcome than a state with more modest incentives but deeper functional talent depth for the specific capability being established.

Testing Tier 2 Viability Through Pilots

As detailed in Section 9, employer of record and managed GCC entry models offer a low-risk mechanism to validate Tier 2 and Tier 3 city viability against actual hiring outcomes before committing to a captive facility, directly addressing the execution risk inherent in the state-level policy push into emerging geographies.

Aligning With the National Framework Early

Enterprises structuring new India entities should track the National GCC Framework's single window clearance and Safe Harbour provisions closely, since early alignment with these mechanisms is likely to reduce both time to operational readiness and ongoing transfer pricing compliance burden.

Governance Model Design

State incentives, however generous, do not substitute for a properly scoped operating model. Enterprises should finalize governance structure, reporting lines, and functional mandate before optimizing for incentive capture, since a poorly scoped operating model erodes incentive value far more than any difference between competing state incentive packages.

Long Term Investment Planning

Given that most state GCC policies run through 2029 or 2030, enterprises planning centers intended to operate over a ten- to fifteen-year horizon should factor policy renewal and extension risk into long-term financial planning and should not assume current incentive terms will persist unchanged beyond the stated policy period.

Executive Recommendations

For State Governments

- Prioritize facilitation cell capacity and single-window execution reliability alongside, not instead of, incentive value.
- Expand internship, skilling, and academic partnership programmes to close the Tier 2 and Tier 3 talent gap ahead of infrastructure completion.
- Integrate housing, mobility, and civic amenities into GCC cluster planning from the outset, following the CII Champion Cities model.

For Global Enterprises

- Treat India as a multi-state portfolio decision, matching specific functions to the states offering the strongest combination of relevant talent depth and incentive value.
- Use employer of record or managed GCC models to pilot Tier 2 and Tier 3 locations before committing capital to a wholly owned captive structure.
- Complete transfer pricing, GST, and permanent establishment diligence before entity incorporation, leveraging the expanded Safe Harbour Regime introduced in the Union Budget 2026 to 2027.

For the Central Government

- Accelerate finalization of the National GCC Framework, with particular priority on single-window clearance and digital locker rollout, to reduce multi-state compliance friction.
- Continue expanding Safe Harbour coverage and Advance Pricing Agreement processing speed across a broader range of GCC functional profiles.

For Industry Bodies

- Continue localizing the CII Model State Policy toolkit for states earlier in their GCC policy development, drawing on the execution lessons of Karnataka and Maharashtra.
- Expand joint NASSCOM and CII benchmarking of state policy execution, not just policy announcement, to give enterprises a more accurate basis for location comparison.



Conclusion

India's GCC sector has moved decisively from a model centered on a small number of metropolitan hubs to a genuinely distributed, multi-state competitive landscape.

Seven states have codified formal, numeric targets collectively aiming for more than 1,380 new GCCs and 1.18 million jobs by 2031, supported by a national framework intended to harmonize compliance and an industry-designed toolkit, the CII Model State Policy, intended to guide states earlier in their policy development.

With India's GCC count already exceeding 2,100 and growing at a pace of nearly one new center per day, the stated ambition of 5,000 GCCs by 2030 appears achievable provided execution keeps pace with policy announcements, particularly on the Tier 2 and Tier 3 talent and infrastructure gap that remains the sector's principal structural risk.

Competitive federalism, the willingness of individual Indian states to design and compete on their own GCC value propositions within a harmonizing national framework, is emerging as India's distinct structural advantage in the global competition for GCC investment.

For global enterprises, the practical implication is clear. India's GCC opportunity is no longer a single-city decision but a portfolio choice across a widening set of differentiated state destinations, and the enterprises that build the analytical capability to evaluate that portfolio accurately will capture the greatest advantage from India's next decade of GCC growth.



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