

# Uttar Pradesh Global Capability Centres (GCC) Policy, 2024

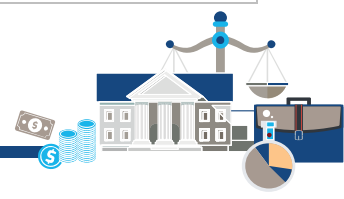
The Government of Uttar Pradesh has released the **Uttar Pradesh Global Capability Centres (GCC) Policy 2024** with the aim of establishing the state as a premier destination for Global Capability Centres. The Policy, valid for a period of five years, focuses on boosting digital services, R&D, and high-value operations by offering comprehensive fiscal and non-fiscal support to new and expanding GCC units.

This Dhruva Alert provides a concise overview of the policy framework, key incentives, and strategic initiatives introduced under the Policy:

Subject	Particulars									
Vision and Objectives	<ul style="list-style-type: none"><li>Transform Uttar Pradesh into a global hub for GCCs by leveraging its strategic location, skilled workforce, and robust infrastructure.</li><li>Position the state as a centre for digital innovation, R&amp;D, AI, cybersecurity, and advanced engineering.</li><li>Promote inclusive growth through GCC expansion in Tier-II and Tier-III cities, thereby reducing regional economic disparities.</li><li>Double the state’s technology talent pool and enhance employability.</li></ul>									
Policy Categories	<table><tr><th>Category</th><th>Investment Threshold</th><th>Employment Threshold</th></tr><tr><td>Level 1 GCC</td><td>₹15 Cr+ (except GB Nagar/Ghaziabad) or ₹20 Cr+ in GB Nagar/Ghaziabad</td><td>100+ (other districts) / 200+ (GB Nagar/Ghaziabad)</td></tr><tr><td>Advanced GCC</td><td>₹50 Cr+ (except GB Nagar/Ghaziabad) or ₹75 Cr+ in GB Nagar/Ghaziabad</td><td>300+ (other districts) / 500+ (GB Nagar/Ghaziabad)</td></tr></table> <p>Expansion units may also qualify if they meet 25% increase in capex or 100-person net job creation.</p>	Category	Investment Threshold	Employment Threshold	Level 1 GCC	₹15 Cr+ (except GB Nagar/Ghaziabad) or ₹20 Cr+ in GB Nagar/Ghaziabad	100+ (other districts) / 200+ (GB Nagar/Ghaziabad)	Advanced GCC	₹50 Cr+ (except GB Nagar/Ghaziabad) or ₹75 Cr+ in GB Nagar/Ghaziabad	300+ (other districts) / 500+ (GB Nagar/Ghaziabad)
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Fiscal Incentives	<ul style="list-style-type: none"><li><b>Establishment Support</b><ul style="list-style-type: none"><li><b>Land Subsidy:</b> 30% (GB Nagar/Ghaziabad), 40% (Paschimanchal/Madhyanchal), 50% (Poorvanchal/Bundelkhand), applicable only on Govt. land allotment.</li><li><b>Stamp Duty:</b> 100% exemption or reimbursement on land/lease transactions (via BG mechanism or post-ops).</li></ul></li></ul>									



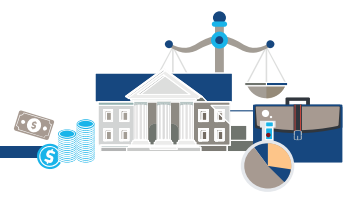
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	<ul style="list-style-type: none"> <li>– <b>Capital Subsidy:</b> 25% of eligible investment (up to ₹10 Cr for Level-1, ₹25 Cr for Advanced GCCs).</li> <li>– <b>Interest Subsidy:</b> 5% per annum subject to maximum of 1 crore per annum for 5 years on term loans for infra and machinery.</li> <li>• <b>Operational Support</b> <ul style="list-style-type: none"> <li>– <b>Opex Subsidy:</b> 20% of expenses on rent, power, cloud usage, etc. (up to ₹40 Cr/₹80 Cr annually).</li> <li>– <b>Payroll Subsidy:</b> Maximum ₹10–25 Cr/year based on employee domicile and location of GCC. <ul style="list-style-type: none"> <li>o GB Nagar/Ghaziabad: Maximum ₹10 Cr (Level-1) / Maximum ₹20 Cr (Advanced) over 3 years.</li> <li>o Other districts: Maximum ₹12 Cr (Level-1) / Maximum ₹25 Cr (Advanced) over 4 years</li> </ul> </li> <li>– <b>Recruitment Subsidy:</b> ₹20,000 per fresher with UP domicile (max ₹5 Cr per unit).</li> <li>– <b>EPF Reimbursement:</b> ₹2,000/employee/month for women, SC/ST, PwD, and UP domiciled employees (max ₹1 Cr/year).</li> </ul> </li> <li>• <b>Talent Development</b> <ul style="list-style-type: none"> <li>– <b>Internship Stipend Support:</b> 50% cost reimbursement (up to ₹5,000/month/student for 50 interns).</li> <li>– <b>Skill Development Subsidy:</b> ₹50,000/employee (maximum 500 employees) or 50% cost (max ₹50 lakh/year).</li> </ul> </li> <li>• <b>Innovation and R&amp;D</b> <ul style="list-style-type: none"> <li>– <b>CoE Grant:</b> As per UP IIEPP-2022.</li> <li>– <b>Startup Collaboration:</b> 50% reimbursement of POC/ideation cost (max ₹50 lakh/year for 5 years).</li> <li>– <b>Patent Filing:</b> 100% statutory fee reimbursement (₹5 lakh for domestic, ₹10 lakh for international filings).</li> </ul> </li> <li>• <b>Case-to-Case Incentives</b> <ul style="list-style-type: none"> <li>– Custom packages for units with ≥₹250 Cr capex or 1,500+ employment, or FDI of ₹50 Cr+ or company listed in global fortune 500 and India fortune 500 employing 1000 personnel.</li> </ul> </li> </ul>
<b>Non-Fiscal Support</b>	<ul style="list-style-type: none"> <li>• <b>Technical Support Group (TSG):</b> To be set up under the IT Department for industry facilitation and policy interface.</li> <li>• <b>Regulatory Ease:</b> <ul style="list-style-type: none"> <li>– Self-certification and inspection exemption for key labour laws</li> <li>– 24x7 operations and women employment in all shifts permitted</li> <li>– FAR of 3 + 1 (purchasable)</li> </ul> </li> <li>• <b>Digital Portals:</b> Real estate portal and investor management systems (e.g., Nivesh Sarathi, Nivesh Mitra).</li> <li>• <b>Ease of Doing Business:</b> Single-window clearance; exemption from pollution clearance (under 25 KVA DG sets).</li> </ul>
<b>Implementation and Governance</b>	<ul style="list-style-type: none"> <li>• <b>Nodal Agency:</b> <i>Invest UP</i> – responsible for application processing, incentive disbursement, and monitoring.</li> <li>• <b>Policy Implementation Unit (PIU):</b> To be set up under Invest UP with experts from finance, engineering, and audit.</li> <li>• <b>Empowered Committees:</b></li> </ul>



Subject	Particulars
	<ul style="list-style-type: none"> <li>– <i>Level 1 GCCs</i>: Empowered Committee (EC) + Ministerial approval.</li> <li>– <i>Advanced/Custom cases</i>: High-Level Empowered Committee (HLEC) + Cabinet approval.</li> </ul> <p>● <b>Other Key Provisions:</b></p> <ul style="list-style-type: none"> <li>– Empanelled auditors and engineers for claim certification.</li> <li>– Flexibility for phasing/investment plan changes via EC/HLEC.</li> </ul>

#### **Dhruva Comments**

The GCC Policy 2024 reflects the Uttar Pradesh Government's ambition to become a national leader in digital transformation and global services. The focus on Tier-II/III city development, operational-linked subsidies, and regulatory flexibility make it an attractive option for MNCs and large domestic firms seeking cost-effective, scalable, and future-ready GCC locations.



## ADDRESSES

### Mumbai

1101, One World Centre,  
11th Floor, Tower 2B,  
841, Senapati Bapat Marg,  
Elphinstone Road (West),  
Mumbai – 400 013  
Tel: +91 22 6108 1000 / 1900

### Ahmedabad

402, 4th Floor, Venus  
Atlantis, 100 Feet Road,  
Prahlad Nagar,  
Ahmedabad – 380 015  
Tel: +91 79 6134 3434

### Bengaluru

Lavelle Road, 67/1B,  
4th Cross, Bengaluru,  
Karnataka – 560001  
Tel: +91 90510 48715

### Delhi / NCR

305-307, Emaar Capital  
Tower-1, MG Road, Sector  
26, Gurgaon  
Haryana – 122 002  
Tel: +91 124 668 7000

### New Delhi

1007-1008, 10th Floor,  
Kailash Building,  
KG Marg, Connaught Place,  
New Delhi – 110001  
Tel: 011 4514 3438

### GIFT City

Dhruva Advisor IFSC LLP  
510, 5th Floor, Pragya II,  
Zone-1, GIFT SEZ, GIFT City,  
Gandhinagar – 382050,  
Gujarat.  
Tel: +91 7878577277

### Pune

305, Pride Gateway,  
Near D-Mart, Baner,  
Pune – 411 045  
Tel: +91 20 6730 1000

### Kolkata

4th Floor, Unit No 403,  
Camac Square,  
24 Camac Street, Kolkata  
West Bengal – 700016  
Tel: +91 33 66371000

### Singapore

Dhruva Advisors Pte. Ltd.  
#16-04, 20 Collyer Quay,  
Singapore – 049319  
Tel: +65 9144 6415

### Abu Dhabi

Dhruva Consultants  
1905 Addax Tower, City of  
Lights, Al Reem Island,  
Abu Dhabi, UAE  
Tel: +971 26780054

### Dubai

Dhruva Consultants  
Emaar Square Building 4, 2nd  
Floor, Office 207, Downtown,  
Dubai, UAE  
Tel: +971 4 240 8477

### Saudi Arabia

Dhruva Consultants  
308, 7775 King Fahd Rd,  
Al Olaya, 2970, Riyadh 12212,  
Saudi Arabia

## KEY CONTACTS

### Dinesh Kanabar

Chief Executive Officer  
dinesh.kanabar@dhruvaadvisors.com

### Niraj Bagri

niraj.bagri@dhruvaadvisors.com

### Ranjeet Mahtani

ranjeet.mahtani@dhruvaadvisors.com

### Kulraj Ashpnani

kulraj.ashpnani@dhruvaadvisors.com

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