

COMPARISON OF TEXTILE/GARMENT POLICIES OF VARIOUS STATES IN INDIA

	Amended after 2017	GO given in 2019	Government Order – June 2022	Launched in 2017	Launched in 2022	Launched; Provisions linked to Industrial Policy Resolution 2022 Odisha		Amended after 2018	Amended after 2017	Launched in 2022	
PARTICULARS	GUJARAT GARMENT & APPAREL POLICY- 2017 (REVISED FEB 2020)	KARNATAKA NEW TEXTILE & GARMENTING POLICY 2019-24	ANDHRA PRADESH KOPPARTH YSRJMIH, AP INCENTIVE PACKAGE 2022	TELANGANA TEXTILE & APPAREL INCENTIVE SCHEME 2017	BIHAR TEXTILE & LEATHER POLICY, 2022	ODISHA APPAREL AND TECHNICAL TEXTILES POLICY-2022	JHARKHAND TEXTILE, APPAREL & FOOTWEAR POLICY 2016	MADHYA PRADESH INDUSTRIA L PROMOTIO N POLICY 2014 [AMENDED IN 2019]	UTTAR PRADESH TEXTILE AND GARMENTING POLICY 2022	HARAYANA AATMANIRBHAR TEXTILE POLICY 2022-2025	MAHARASHTRA TEXTILE POLICY 2018-2023
LAND SUBISDY			Land at outright purchase at Concessional l rate- 5-6 lacs per acre	Govt will allot land, rebate upto 50%, (limited to Rs.20 lacs per acre)		Concessional l land rate from 1 lakh/acre to 125 lakh/acre according to location	Land will be provided as upfront or in 5 equal installments in 5 years	50% discount in development - fee in case of taking lease land	25% of land cost will be reimbursed only when the unit starts commercial production within five years of buying the land.		
STAMP DUTY, TRANSFER DUTY, REGISTRATION FEE		Stamp duty exemption and concessional l registration charges rate of INR 1 per INR 1000	100% Reimbursem ent of Stamp Duty, transfer duty and registration fee	100% Reimbursement nt of Stamp Duty, transfer duty and registration fee	100% Reimbursem ent of Stamp Duty, transfer duty and registration fee	100% Stamp duty exemption in case land is allotted or transferred by govt.	100% Reimbursement t of Stamp Duty, transfer duty and registration fee	100% Reimbursem ent of Stamp Duty and registration fee	100% exemption of stamp duty. (In Gautam Budh Nagar district, 75% of stamp duty will be exempted.)	Reimbursement - 80% for >400 Cr 100% for >250CR	
BUILT-UP SPACE	Plug & Play, 50% assistance e in construction on of building & shed upto Rs. 10 crores			Rental subsidy @25% for 5 yrs (only for MSME)							Plug & play premises will be established by MIDC in each District / Taluka of Vidarbha, Marathwada and North Maharashtra
CAPITAL SUBSIDY		20% of eligible fixed assets in MSME & 15% in large	20% of fixed capital investment limited to Rs. 10 crs	25% (Max 20 Cr)	15% of plant & machinery to be paid in 5 years in 5 equal installments (max. 10 crores)	## 40% of investment in plant & machinery with a max. of to 50cr will be disbursed in a phased manner of 5 years	20% of fixed capital investment limited to Rs. 50 crs, this subsidy shall be in addition to the ATUFS subsidy	Investment subsidy of 10% of eligible investment made in TUFS approved Plant & Machinery subject to max. of 1 crore to medium units	25% Capital subsidy on Investment and Employment Generated criteria Max 100 Cr	30% for Textile 35% for 40% for	40% of Eligible Amount in installments 20% addl. For Vidharbha, Marathwada, North Maharashtra Region 45% to SC/ST/Minortiy Community
CAPITAL SUBSIDY FOR ETP	-	-	50%	50% (Max 10 Cr)	-	-	-	-	50% (Max 5 Cr)	Min 70% of total project cost max 1 Cr Varying as per categories	
ENERGY, WATER, ENVIRONMENT PROTECTION ETC. INFRASTRCUTURE	-	-	-	40% of cost of equipments (limit Rs. 50 lacs for each category)	-	25% of the investment in new plant & machinery and the cost of new technical civil works & 50% to	-	-	50% for self-use infra like (i) Roads (ii) Drainage & Water Supply (ii) Power Supply Line / Transformer capped at 3 Cr for	Reimbursement and Subsidies for Energy Conservation, Water Conservation, Solar Rooftop,	Special incentives

						ZLD at the maximum total limit of Rs. 10 cr per industrial unit			each unit (1 Cr for each amenity)		
INTEREST SUBSIDY	5% per annum subject to maximum of INR 7.50crs per year for 5 years	5% per annum on term loans for first 5 years for medium and large	5% up to Rs. 1.50 crs per annum for 5 years	75% of the interest rates subject to cap of 8% p.a. for 8 yrs. (incl 2yr moratorium)	Max. upto 10% upto 5 years subject to max. 50% of FCI or 20 crores whichever is less	5% per annum subject to maximum of Rs. 40 lacs for medium and Rs. 1cr for non-msme priority sector	7% or 50% of interest rate per annum, which ever is low, for 7 years subject to total max of 1 crore	5% for 7 years for units with investment more than Rs. 25 crores	60% amount of the annual interest paid by the unit on the loan taken from commercial banks / financial institutions for plant and machinery will be reimbursed for a maximum period of 07 years	MSMEs @6% maximum up to INR 20 lakh per year : >400 Cr MSMEs @7% or maximum up to INR 30 lakh per year : >300 Cr MSME @7% or maximum up to INR 30 lakh per year: > 100Cr	
POWER SUBSIDY	Rs. 1 per unit for 5 years		Rs. 1 per unit for 5 years	Rs.2/- per unit for 5 years	Rs.2/- per unit for 5 years subject to 35 lacs p.a. for medium enterprises,	Reimburse ment of Rs. 2 per unit for a period of 7 years	50% reimbursement of power tariff for 7 years	Rs. 5 per unit for 5 years			Subsidy of Rs. 2 per unit
ELECTRICITY DUTY REBATE						100% exemption from payment of Electricity Duty for a period of 10 years from the date of commencement of commercial production	100% exemption for 7 years	100% exemption for 7 years	100% exemption from electricity duty will be given to the new textile and garmenting units for a period of 10 years	<ul style="list-style-type: none"> 100% exemption for 10 years in ‘B’ category blocks 100% exemption for 15 years in ‘C’ category blocks 100% exemption for 20 years in ‘D’ category blocks 	
TRANSPORT/ LOGISTICS SUBSIDY			Rs. 50 lacs per annum for 5 years	Freight cost reimbursement t to port, 1-2 yr- 75%, 3-4yr- 50%, 5yr-25%	30% reimburseme nt on freight charges from unit to port for first 5 years (max. 10 lacs per year), only for exports				75% for first 2 years; 50% for the next 2 years; 25% in the fifth year	1% of Free on Board (FOB) : Max of 10 Lakh Rs. For Units >400Cr. Max of 20 Lakh for Units > 250 Cr	
SKILL DEVELOPMENT SUBSIDY	85% of the project cost subject to a cap of Rs. 3 crores for setting up training institutions		Rs. 3000/- per month per person for 1st year and Rs. 1500/- per month per person for 2nd year	Rs. 5000 per employee	INR 20,000 per employee or BSDM rates or on actual whichever is low only once for domicile of Bihar	Training cost reimburseme nt upto Rs. 1750-4000 per person for 3 years based on employment and investment	INR 13,000 per employee or actual cost of training which ever is low only once for domicile of Jharkhand	INR 13,000 per new employee for domicile of MP for 5 years		Subsidy @50% of the total project cost, subject to a maximum of INR 2 Crore Varying as per category of Project	
PAYROLL ASSISTANCE / EMPLOYMENT GENERATION SUBSIDY	50% of wages limited to Rs. 4000/- p.m. for female domicile, Rs. 3200/- p.m. for male	Rs.2000/- per emp. p.m. for 5 years to Karnataka domicile only for medium and large				Rs. 6000 per female worker per month and Rs. 5000 per male worker per month on actual employment by the Unit, for a period of fi ve years	5000/- p.m. per male and 6000/- p.m. per female for 7 years	5000/- p.m. for 5 years for all new employees appointed in the period of first 8 years, limited to a period of 10 years	INR 3,200/- per worker per month for a period of 5 Years	48,000/- per year for SC/ Women and INR 36,000/- per year for general category for 7 years	

ESI AND EPF SUBSIDY		75% reimburse ment of employer contribution of wage rate per employee p.m. for 5 years for MSME			300% of ESI & EPF paid by the unit for 5 years subject to max. cap of semi skilled 3000/- p.m., skilled 4000/- p.m., highly skilled 5000/- p.m. only when 75% of the total employees are bihar domicile	100% reimbursement of employer contribution towards ESI and EPF Scheme for a period of 7 years	Reimbursemen t to employer upto Rs. 1000 per person per month towards expenditure on ESI and EPF for 5 years				
TAX RELATED INCENTIVES					100% reimburse ment of SGST for 5 years	100% reimburse ment of SGST for 7 years to a maximum of 200% of cost of plant & Machinery. 3 Years for MSME & 5 Years for large units	100% net SGST payable p.a. for 7 years and 40% for next 3 years (max cap 100% of total FCI)	100% reimburse ment of SGST for 8 years		Subsidy of 40% of Net SGST for 6 years	
ADDITIONAL INCENTIVE FOR ANCHOR UNITS		5% of fixed capital investment for anchor units for all								For Import Substitution - Min Capital investment subsidy @20%, maximum up to INR 50 Crore – INR 150 Cr Variable as per Size of the project	
MAXIMUM LIMIT OF TOTAL INCENTIVES	-	The total incentives drawn under the policy shall not exceed 100% of the Fixed Capital Investment	-	-	The total incentives drawn under the policy shall not exceed 150% of the Fixed Capital Investment	-	-	-			
MARKETING INCENTIVE						50% of the actual cost incurred for participating in domestic (3 Lakh) and international exhibitions/trade events (6 Lakh)			Multiple benefits reimbursements for Export promotion (Max 20 Lakh), Marketing(Max 50 Lakh), Buyer-Seller meet (20 Lakh Max), Fashion Show(Max 20 Lakh).		Workshops will be organized in collaboration with MIDC
R&D						50% assistance on investments subject to maximum of Rs. 10 Crores to the academia, R&D institutions					