बिहार सरकार

Bihar Global Capability Centre (GCC) Policy 2026

Department of Information Technology
Government of Bihar

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Preamble

The emergence of Global Capability Centres (GCCs) as a hub of innovation and advanced technology marks a defining feature of India's transformation into a global knowledge and innovation powerhouse. Initially started as offshore captive units for outsourcing the routine tasks, GCCs have now emerged as strategic enablers driving core business functions, research & development, and digital transformation among multinational corporations. Currently, the sector employs over 3.2 million Indian professionals globally, with approximately 1.9 million based within the country, contributing revenue of $65 billion in FY25. Therefore, it is firmly positioned as a critical component of the global business ecosystem.

This transformation of GCCs is connected to the Fourth Industrial Revolution, Industry 4.0, which is reshaping and transforming the global industrial landscape. GCCs are driving Industry 4.0 by serving as innovation hubs for advanced technologies, including AI, the Internet of Things (IoT), robotics, cloud computing, advanced data analytics, and automation, which enable digital transformation across sectors by developing scalable, productive, and cost-effective technology solutions. GCCs promote agile R&D, data-driven operations, and smart manufacturing capabilities, along with nurturing of talent pool to support the continuous industrial innovation. India's swift adoption of these innovations, especially through its maturing GCC network, positions it as a frontrunner in leading this new industrial paradigm.

As GCCs transition from being cost centres to innovation engines, their success is underpinned by India's strong talent ecosystem, rising digital economy, and strategic government policies. However, to sustain this momentum, India must address challenges such as talent development, strategic technology adoption by the private & public sectors, regulatory simplification, and maintain cost competitiveness.

Bihar’s IT Policy 2024 received an overwhelming response and successfully laid the groundwork for a thriving tech ecosystem, attracting significant investor interest. Building on this momentum, the State now proposes a dedicated GCC Policy to further strengthen the ecosystem and position Bihar as a preferred destination for Global Capability Centres.

Sector-Wise Presence of GCCs

GCCs in India work across multiple domains—from IT services and finance to HR and customer support. Over time, they’ve evolved to handle high-value tasks like analytics, data management, and R&D. GCCs are increasingly engaging with startups and innovation-led initiatives. Their efforts are powered by India's robust Engineering Research & Development (ER&D) ecosystem, a vibrant startup culture, and a deep pool of technical expertise—positioning GCCs as central players in the country's innovation landscape.

Today, Software and Technology dominate with 38% of the share, followed by BFSI (6%), Telecom (5%), and sectors like Automotive, Media, Semiconductors, and Chemicals, each with around 4%. Pharmaceuticals (2%), Energy and Utilities (2%), Medical Devices (1%). There’s also growing activity in healthcare, aerospace, and energy.

Broadly, GCC operate across two key segments: the upstream sector—comprising advanced and ecosystem-driven domains such as Artificial Intelligence (AI), Cloud Computing, and Robotics—and the downstream sector, which includes more established and widely scalable areas such as Banking, Financial Services and Insurance (BFSI), and IT services. While upstream sectors require a mature innovation ecosystem and high-end R&D capabilities, downstream sectors are primarily driven by access to a skilled talent pool and enabling infrastructure. Notably, approximately 75% of GCCs currently fall under the downstream category, making India a flexible and attractive destination for a range of global operations.

1. Enabling GCC Ecosystem

STRONG INFRASTRUCTURE BACKBONE

Bihar is making big strides in building the right infrastructure to support business and industry. A recent push from the central government, with an investment of ₹48,520 crore, is powering key projects in roads, railways, and the power sector—setting the stage for faster growth and smoother logistics.

Bihar has developed a state-of-the-art industrial infrastructure, offering over 3,200 acres of industrial land bank across 84 industrial areas. Additionally, the State provides 24 lakh square feet of plug-and-play industrial sheds and 12 lakh square feet of plug & play office space, strategically located across the regions.

Bihar is well-positioned with strong multi-modal connectivity that links the State effectively to both national and global markets. Airports in Patna, Gaya, and Darbhanga provide vital air connectivity for smooth travel and logistics access. The State ranks third in India in terms of road density, with 3,166.9 km per 1,000 sq. km, and is supported by a rail network extending over 3,803 km, ensuring smooth transportation of people and goods.

To further enhance industrial potential, an Industrial Manufacturing Corridor covering approximately 1,670 acres is being developed in Gaya under the Amritsar-Kolkata Industrial Corridor (AKIC), with seamless access to the Eastern Dedicated Freight Corridor (EDFC). Bihar is also connected through key national corridors, including the East-West Corridor (Porbandar–Muzaffarpur via Gaya–Silchar) and the Indo-Nepal Border Road (West Champaran to Kishanganj). Ongoing infrastructure projects such as the Patna–Purnia Expressway (via Saran and Hajipur), Gorakhpur–Siliguri Expressway (via Gopalganj), Munger–Bhagalpur–Mirzachauki Expressway, and the Varanasi–Kolkata Expressway (via Gaya and Ranchi) will significantly improve intra- and inter-state connectivity. These developments are set to improve Bihar's transport efficiency and make it a preferred destination for investment and economic activity.

To strengthen investor confidence and accelerate industrial growth, the Government of Bihar has set up a dedicated and professionally managed Investment Promotion and Facilitation Team. This team acts as a single point of contact for all investors, providing end-to-end support—from the initial enquiry stage to project execution—ensuring smooth coordination and timely approvals. In its pursuit of creating an investor-friendly ecosystem, the State has prioritised Ease of Doing Business through simplified regulations, fully digitised approval processes, responsive investor services, and an efficient single-window clearance system. These concerted efforts are positioning Bihar as a competitive and attractive destination for both domestic and global investments across key sectors.

With the vision of Viksit Bihar, the State is rapidly transforming into a developed economy with a significant contribution of the Digital Economy, driven by inclusive growth, modern infrastructure, technological advancement, and innovation-led governance.

ACCESS TO TALENT

Bihar holds a significant demographic advantage, with a high-potential youth talent pool forming a strong foundation for future growth. This young, dynamic workforce positions the State as a promising destination to meet the evolving talent demands of global industries, particularly in the IT, ITeS, and knowledge-based sectors.

Bihar is home to premier institutions such as IIT Patna, IIM Bodh Gaya, NIT Patna, IIIT Bhagalpur, BIT Mesra (Patna Campus), and National Institute of Pharmaceutical Education and Research (Hajipur), which collectively produce a steady stream of engineering, science, and technology graduates. The state also has a growing base of management talent, supported by institutions like CIMP Patna and BIT Patna, among others.

Further strengthening its technical education ecosystem, Bihar has over 38 government engineering colleges and 75 polytechnic institutes, ensuring widespread access to quality technical and vocational training across the state. Bihar also produces approximately 4,800 engineering graduates and 2,565 MBBS doctors annually. Over 54,000 youths have already been trained, making Bihar one of the emerging states actively preparing a future-ready digital workforce.

With its youthful population, strong academic base, and expanding R&D ecosystem, Bihar is well-positioned to become a key talent hub for the next wave of GCCs in India.

DRIVING INNOVATION THROUGH GCCS

The Bihar GCC Policy 2026 is a strategic extension to this forward-thinking framework. It capitalises on the state's intellectual strength, forward-looking governance, and a conducive industrial ecosystem. Through targeted incentives, regulatory ease, talent skilling, and collaborative industry engagement, this policy seeks to build a resilient, innovation-driven, and sustainable Global Capability Centre ecosystem.

Bihar is steadily strengthening its ecosystem for premier research, innovation, and advanced skill development.

The state hosts over 25 Centres of Excellence focused on areas such as emerging technologies, product innovation, and entrepreneurship. Institutions like C-DAC are actively engaged in cutting-edge R&D, while the IIT Patna Incubation Centre is nurturing tech-based startups and product innovation with strong export potential.

STPI centres in Patna, Darbhanga, and Bhagalpur further complement this effort by promoting and supporting entrepreneurs through incubation and mentoring programs.

To build a future-ready workforce, NIELIT centres in Patna, Muzaffarpur, and Buxar are delivering specialised high-end training in advanced ICT domains, further contributing to the creation of innovative minds for the future.

Policy Reinforcement

Bihar, being a policy-driven State with an immense talent pool and strategic location, is well-positioned to be a significant contributor to this vision.

The state has already laid down the foundation through well-defined, progressive policies including the Bihar IT Policy 2024, Bihar Export Promotion Policy 2024, Bihar Purchase Preference Policy 2024, Bihar Logistics Policy 2023, Bihar Tourism Policy 2023, Bihar Start-up Policy 2022, Bihar Industrial Investment Promotion Policy (Textile & Leather Policy) 2022, Bihar Industrial Investment Promotion Policy 2021 and other sectoral policies. The GCC policy will add one more feather to the State's strategic proactiveness. The proposed GCC Policy shall serve as a strategic booster, driving holistic development and positioning Bihar as a productive and future-ready investment destination.

2. Vision & Objective

Vision

To establish Bihar as a premier destination for Global Capability Centres (GCCs) by offering a competitive future-ready ecosystem driven by global talent, best-in-class infrastructure, policy support, and ease of doing business- empowering enterprises to drive innovation, R&D, and high-value services.

Objectives

The key objectives of this Policy are:

i. To create a robust innovation ecosystem through advanced research, R&D aligned with industrial development, and cross-sectoral technology integration to drive sustainable growth and global competitiveness.

ii. To attract FDI and enhance export competitiveness to establish a resilient and diversified industrial State.

iii. To establish Bihar as a leader in Gross Domestic Knowledge quotient through strategic alliances with premier national and international institutions and strengthen the intellectual property framework.

iv. To drive accelerated sectoral growth by integrating emerging technologies across value chains, thereby enhancing productivity and ensuring inclusive, balanced economic development.

3. Eligibility and Related Criteria

i. Global Capability Centres (GCCs) for this policy means an integrated hub established by multinational or domestic corporations to support their parent organizations by leveraging global talent, building intellectual property, and enhancing operational efficiency. These hubs manage a range of global functions like research and development, IT services, business process outsourcing, productization, and more, driving innovation, reducing costs, value addition, and expanding the corporation's global impact and contributing to the overall strategic goals of the organization.

ii. Any Private/Public Limited Companies/LLP (MNCs or Indian) listed in the most recent Forbes Global 2000 list or Fortune 1000 list or having an average turnover of more than INR 1000 Cr. in the previously completed three financial years will only be considered as an eligible GCC under this policy.

iii. Company with average annual turnover between ₹500Cr-1000Cr in last three financial years may be considered eligible by the High-Level Empowered Committee under the Chairmanship of the Chief Secretary, Bihar as follows:

S.No	Members of the Committee	Designation
1	Chief Secretary, Bihar	Chairperson
2	Additional Chief Secretary/Pr Secretary/Secretary, Department of Industries	Member

3	Additional Chief Secretary/Pr Secretary/Secretary, Finance Department	Member
4	Additional Chief Secretary/Pr Secretary/Secretary, Department of IT	Member Secretary

iv. To establish a new GCC unit, a GCC company should as on the date of commercial production/operation.

   a. Invest a minimum of INR 30 Cr in fixed capital for setting up a new GCC unit in the State.

   b. Employ a minimum of 25 direct personnel, as defined in clause 3(vi), and maintain 25 or above direct employment for the next five years.

v. GCC units having GST registration of Bihar, post notification of this policy, shall be considered as New Units and shall be eligible for the incentives under this Policy.

vi. Existing GCC units having GST registration of Bihar and with minimum expansion over and above 50% of existing manpower, subject to minimum 25 fresh direct employment posts, notification of this policy, and also fulfil other criteria (applicable on expansion part) as specified under this section, shall be eligible to avail incentives corresponding to incremental employment.

vii. Employment means direct employment of technical manpower having a minimum qualification of Bachelor of Engineering/Technology or Master of Science/ Business Administration/ Computer Application or Chartered Accountant or equivalent, with a minimum CTC of 10 Lakh per annum. Direct employment must be for a continuous period of one year.

viii. Additional 10% incentives shall be provided to GCC Units established outside Patna and Danapur Municipal area as per the eligibility criteria laid down under various incentives.

ix. GCC Units shall only be eligible for incentives upon fulfilment of respective criteria and after verification and publication of the GCC Policy.

x. All incentives shall be applicable and reimbursed for a period of 5 years (except Salary reimbursement incentive, which is for 3 years) from the date of commercial production/ operation.

xi. Dovetailing with the central government scheme shall be allowed.

xii. Units which have availed benefits under this policy shall not be eligible to avail benefits for the same investment under any other policy/scheme of the State, and vice versa

xiii. Any disbursement in this policy shall be made every year.

xiv. GST paid (if any) by the GCC unit shall not be considered to determine the eligible incentive quantum and the eligible fixed capital income

xv. Any penalty/late fee shall not be considered to determine the eligible incentive quantum.

xvi. For all financial incentives, reimbursements to the applicant will be made on submission of proof of payment made by the applicant to the concerned authority/agencies. Payment done through electronic fund transfer or banking instrument shall only be considered, and payment made in cash shall not be considered for the determination of the eligible amount of incentives.

xvii. All the incentives and offerings apply to the first 25 GCC units eligible in the policy tenure.

4. Fiscal Incentives

The Financial Incentives mentioned in this section apply to eligible GCC entities, in addition to any incentives that they might be entitled to avail from the Government of India. However, any applicant claiming incentives from other policies of the Government of Bihar is not permitted to claim incentives under this Policy.

Capital Investment Subsidy

All eligible GCC Units are entitled to the following CAPEX Support with a maximum ceiling of 50 Cr.

i. The eligible GCC units shall be entitled to one-time Capex support of 30% on the Fixed Capital Investment (FCI) incurred by such Units up to a maximum limit of INR 50 Cr. The Project proposal must be appraised by RBI, an RBI-registered Financial Institution, or a Scheduled Bank only. Fixed Capital Investment includes Land Purchase, building purchase/ Construction, Plant & Machinery, R&D equipment, and any item/s which are associated with core/direct operation, Stamp duty and land conversion fee, if any, paid.

ii. The cost of land shall not exceed a limit of 20% of the total proposed investment other than the land. Land purchased from the Government, or its agency, shall not be eligible for availing incentives under the capital investment subsidy.

iii. The incentive shall be reimbursed in five (5) equal annual instalments post commercial production/operation

iv. Renewable Energy expenditure – Expenditure incurred on the purchase of equipment for setting up of captive renewable energy plant.

Operational Subsidy

i. Lease Rental Subsidy

Eligible GCC units operating from leased office/commercial space shall be reimbursed a Lease Rental incentive of 50% of the Lease rental amount paid and will be provided for a period of five (5) years, subject to the following conditions:

a. The Office space should be located in the State of Bihar.
b. Per employee office space should not be considered more than 120 sq. ft of super built-up area.

c. For this incentive calculation, the lease rate shall be limited to INR 55 per sq. ft per month for the policy notification financial year, and this limit shall be increased by INR 2.5 every financial year.

ii. Power Tariff Subsidy

Eligible GCC units will be provided an annual reimbursement of 25% of the Energy bill for a period of five (5) years. The "Energy bill" in this case is comprised of the fixed charges, Energy Charges, and Electricity Duty, excluding any applicable discount/late payment

iii. Cloud rental Subsidy

50% reimbursement of costs incurred on cloud infrastructure for 5 years. Actual expenditure incurred on cloud rental by either subscribing or leasing from a cloud service provider, provided that the service providing company is registered in India and has a valid GST number

iv. Salary Reimbursements

Salary reimbursement shall be done against eligible employment as hereunder:

a. 30% of the CTC up to INR 15 lakh/employee/year in the 1st year
b. 20% of the CTC up to INR 12 lakh/employee/year in the 2^{nd} year
c. 10% of the CTC up to INR 09 lakh/employee/year in the 3^{rd} year

In case of employees having permanent domicile of Bihar, the Salary reimbursement shall be done against eligible employment as hereunder:

d. 50% of the CTC up to INR 15 lakh/employee/year in the 1st year
e. 40% of the CTC up to INR 12 lakh/employee/year in the 2^{nd} year
f. 30% of the CTC up to INR 09 lakh/employee/year in the 3^{rd} year

The above benefit will be applicable up to 200 direct employees per year for each eligible GCC unit.

The incentive shall be admissible only in respect of employees who are stationed in Bihar for at least 70% of the total working days during the eligible period. The organization must provide a self-declaration and maintain verifiable employee records at the unit level.

v. **Intellectual Property Incentive**

The State Government shall reimburse 100% of the statutory fees for patent filings for any eligible GCC unit, subject to a ceiling of 50 Lakh over a period of 5 years, applicable only for awarded intellectual properties.

vi. **Quality Certification Incentive**

Eligible GCC units shall be entitled to the reimbursement of 50% of the total fee paid towards obtaining Quality Certificates of International standard, subject to a ceiling of INR 25 Lakh over a period of 5 years.

vii. **Skill Certification Incentive**

Eligible GCC units shall be entitled to the reimbursement of 50% of the certification fee of an employee, subject to ceiling of INR 50,000 per employee, provided the said employee continues to be engaged with the unit for a minimum period of one year following completion of the certification, as duly certified by the Chartered Accountant and the firm, subject to a ceiling of INR 1 crore over a period of five years.

5. Provision of Customised Incentive Package

GCC Units generating a minimum of 500 direct employment on its payroll in the state, shall be eligible for tailor-made package of incentives. This may be over and above the benefits provided under this Policy and will be considered by the Government on a case-to-case basis.

6. Tenure of the Policy

This Policy will come into effect from the date of issuance of notification and will remain in/operation for 5 years.

7. Policy Implementation and Monitoring

The Department of Information Technology, Government of Bihar, will issue detailed implementation guidelines to achieve the goals and objectives of this Policy.

Stage of Project Clearance and Disbursement.

Stage 1 Clearance: All the applications shall be accepted through the State SIPB portal for Stage I clearance, wherein the proposed project would be examined for feasibility and issuance of necessary approval to the investor. The IT department shall constitute an internal committee to examine all the investment proposals and place them before the SIPB for decision. This clearance must be obtained by the investor before commercial operation.

Financial Incentive Clearance:

i. Financial Incentive clearance refers to the clearance accorded to an investor for availing financial incentives. The quantum of incentives to be given shall be decided at this stage as per the Policy. This clearance must be obtained by investors any time after Stage I Clearance but before commercial operation.

ii. Applications for Financial Incentives Clearance shall be placed before SIPB for recommendation of the incentive amount against Capex and Opex by the GCC units.

iii. Based on the SIPB recommendation, the application shall be placed before

a. Cabinet for Financial Incentive Clearance against Capital Expenditure for setting up the GCC unit.
b. Competent authority as mentioned below for Financial Incentive Clearance for Operational Expenditure as provisioned under the Policy for incentives:

SIPB recommended incentive amount	Competent Authority
Up to ₹50 Crore	ACS/Principal Secretary/ Secretary, Department of IT
More than ₹50 Crore and up to a limit of ₹125 Crore	High-Level Empowered Committee under the

	chairmanship of the Chief Secretary, Bihar
More than ₹125 Crore	Cabinet, on the recommendation of the High-Level Empowered Committee

Financial Incentives Disbursement:

i. The amount of Financial Incentives for disbursement shall be approved by Additional Chief Secretary (ACS)/Principal Secretary/Secretary, Department of Information Technology, Govt. of Bihar.

ii. Fixed Capital Investment includes investment made after the notification of this policy and till the commencement of commercial operation/ production or FCI approved at the Financial Clearance Stage, whichever is lower.

iii. Eligible GCC Units shall inform the Department of Information Technology, GoB, about the commencement of commercial Production/Operation within 15 days. DIT shall verify the same and issue a commercial Operation certificate. Verification shall also be done at the time of disbursal and as and when required after commercial Operation.

8. Right to Amend the Policy

i. Beneficiaries of this Policy must comply with all applicable conditions, procedures, guidelines, clarifications, and amendments issued from time to time by the Department of Information Technology, Government of Bihar, in relation to this Policy and other relevant policies. Notwithstanding any prior provisions, the Government retains the right to periodically review and revise various aspects of the Policy as necessary.

ii. The Investment Promotion & Facilitation Cell/Project Management Unit (PMU) of the Department of Information Technology, Government of Bihar, shall support the implementation of the Policy.

9. Interpretation

i. The Department of Information Technology, Government of Bihar, is authorized for the interpretation of any provision and to clarify/decision with reference to any provision under this resolution, keeping in view the objective of the Policy and schemes, and it will be final and binding to all.

ii. In case of any discrepancy in the meaning and interpretation of the translated version of this policy, the English language version shall be binding in all respects and shall prevail.

10. Abbreviations

Abbreviations	Full Form
GCC	Global Capability Center
BFSI	Banking, Financial Services & Insurance
IoT	Internet of Things
AI	Artificial Intelligence
ER&D	Engineering Research & Development
R&D	Research & Development
HR	Human Resource
FDI	Foreign Direct Investment
RBI	Reserve Bank of India
CAPEX	Capital Expenditure
OPEX	Operating Expenditure
LLP	Limited Liability Partnership
MNC	Multinational Corporations
GSTN	Goods & Services Tax Network
CoE	Center of Excellence
FAR	Floor Area Ratio
ACS	Additional Chief Secretary
Sq.Ft.	Square Feet
GST	Goods & Services Tax
CTC	Cost to the Company
SIPB	State Investment Promotion Board
GoB	Government of Bihar
DIT	Department of Information Technology
PMU	Project Management Unit
FCI	Fixed Capital Investment
IT	Information Technology
ITeS	Information Technology Enabled Services
IIT	Indian Institute of Technology

IIM	Indian Institute of Management
MBBS	Bachelor of Medicine, Bachelor of Surgery
NIT	National Institute of Technology
IIIT	Indian Institute of Information Technology
CIMP	Chandragupt Institute of Management Patna
BIT- Mesra	Birla Institute of Technology- Mesra
STPI	Software Technology Parks of India
C-DAC	Centre for Development of Advanced Computing
NIELIT	National Institute of Electronics & Information Technology
ICT	Information and Communications Technology