CA Sojitra Vaishnav & Company

202, Wing -B
9 Square
NR Marwadi, Near Nana Mava Circle
150 Feet Ring Road, Rajkot-360005

www.casvandcompany.com casvandcompany@gmail.com

CA Raj Sojitra: 9328026969
CA Viraj Vaishnav: 7874087997

Partners: CA Raj Sojitra | CA Viraj Vaishnav

CA ADVISORY NOTE

Viksit Gujarat Industrial Policy 2026: Key Highlights for MSMEs, Startups & Large Industries

Category: Government Subsidy Updates

Author: Sojitra Vaishnav & Co.

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Full Content

Viksit Gujarat Industrial Policy 2026: MSMEs to Get Incentives up to 45%, Major Benefits for Startups, Large & Mega Industries

Gujarat Unveils Viksit Gujarat Industrial Policy 2026

The Government of Gujarat has announced the Viksit Gujarat Industrial Policy 2026, introducing a comprehensive package of incentives aimed at attracting investments, boosting manufacturing, creating employment, and strengthening Gujarat's position as India's preferred industrial destination.

The policy offers substantial benefits for MSMEs, Startups, Large Industries, Mega Projects, Ultra-Mega Projects, R&D Centers, Industrial Infrastructure Developers, and Priority Sectors.

MSMEs Get the Biggest Advantage Under the New Policy

he biggest highlight of the Viksit Gujarat Industrial Policy 2026 is the strong support provided to Micro, Small and Medium Enterprises (MSMEs).

The Government has introduced a combination of Capital Subsidy, Interest Subsidy, and Power Tariff Reimbursement, making project implementation more affordable and profitable.

MSME Classification

Enterprise Category -Investment in Plant & Machinery

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Micro Enterprise         -Up to Rs.2.5 Crore
Small Enterprise         -Above Rs.2.5 Crore up to Rs.25 Crore
Medium Enterprise     -Above Rs.25 Crore up to Rs.125 Crore
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Maximum Incentive Support for MSMEs

Category-B Taluka

- Incentives up to 35% of Eligible Fixed Capital Investment (eFCI)
- Capital Subsidy up to 25% of eFCI
- Interest Subsidy at 7% For 5Year
- Power Tariff Reimbursement 1 Per unit For 5Year

Category-A Taluka

-Incentives up to 45% of Eligible Fixed Capital Investment (eFCI)
- Capital Subsidy up to 35% of eFCI
- Interest Subsidy at 7% For 5Year
- Power Tariff Reimbursement 2 Per unit For 5Year

Example

A Micro Enterprise investing Rs.1 Crore may receive incentives ranging from approximately Rs.35 lakh to Rs.45 lakh, subject to eligibility and policy conditions.

Key Benefits Available to MSMEs

- Capital Subsidy
- Interest Subsidy up to 7%
- Power Tariff Reimbursement
- EPF Reimbursement
- Technology Acquisition Assistance
- Quality Certification Assistance
- ZED Certification Support
- ICT & Digitalization Assistance
- Patent Registration Support
- Market Development Assistance
- Rental Assistance Support

These incentives significantly reduce project costs and improve business viability for manufacturing units.

Strong Push for Startups & Innovation

To strengthen Gujarat's startup ecosystem, the policy introduces several support measures.

Startup Benefits

Sustenance Allowance

Rs.25,000 per month for one year

Rs.30,000 per month for startups with women co-founders

Seed Support

Up to Rs.30 lakh for eligible startups

Up to Rs.40 lakh for high-impact startups

Additional Benefits

Interest Subsidy

Accelerator Program Assistance

Skill Development Support

Startup Ecosystem Support

Cross-Border Collaboration Opportunities

The objective is to transform Gujarat into one of India's leading startup and innovation hubs.

Incentives for Large Industries

Industries investing more than Rs.125 Crore can avail a combination of Capital Subsidy, Interest Subsidy, and Power Tariff Reimbursement.

General Sector

Category-B Taluka

- Capital Subsidy up to 10% of eFCI
- Interest Subsidy at 7%
- Power Tariff Reimbursement

Category-A Taluka

- Capital Subsidy up to 15% of eFCI
- Interest Subsidy at 7%
- Enhanced Power Tariff Benefits

Thrust Sector Industries

Industries operating in designated thrust sectors will receive enhanced support.

Incentive Ceiling

Up to 25% of eFCI in Category-B Taluka

Up to 35% of eFCI in Category-A Taluka

Mega Projects to Receive Long-Term Support

Mega Unit Eligibility

- Investment above Rs.1,000 Crore
- Minimum Employment of 250 Persons

Benefits Available

- Incentives up to 35% of eFCI
- Capital Subsidy
- Interest Subsidy for 10 Years
- Power Tariff Reimbursement for 10 Years
- EPF Reimbursement

Mega projects are expected to play a significant role in creating employment and strengthening Gujarat's industrial ecosystem.

Ultra-Mega Projects Get Premium Incentives

Ultra-Mega Unit Eligibility

- Investment above Rs.10,000 Crore
- Minimum Employment of 3,000 Persons

Benefits Available

- Incentive Support up to 40% of eFCI
- 100% Stamp Duty Reimbursement
- Registration Fee Reimbursement
- Long-Term Interest Subsidy
- Power Tariff Reimbursement

These provisions are aimed at attracting large-scale domestic and international investments.

Priority Thrust Sectors

The policy provides additional support for strategic industries including:

Green Energy Ecosystem

Electric Vehicles (EV)

Capital Equipment

Textiles & Apparel

Chemicals

Agro Processing

Healthcare & Pharmaceuticals

Critical Minerals

Semiconductor Ancillary Industries

Nuclear Power Equipment

Recycling Industries

Robotics Manufacturing

Drone Manufacturing

Toys Manufacturing

Footwear Manufacturing

Investments in these sectors are expected to receive enhanced policy support and faster approvals.

Conclusion

The Viksit Gujarat Industrial Policy 2026 is one of the most progressive industrial policies announced by any state in India. While the policy provides attractive incentives for startups, large industries, mega projects, and infrastructure developers, the largest beneficiaries are expected to be MSMEs, with incentive support reaching up to 45% of Eligible Fixed Capital Investment (eFCI).

Businesses planning new manufacturing units, expansion projects, technology upgrades, or diversification should evaluate the opportunities available under this policy and prepare for implementation once the detailed Government Resolution (GR) is issued.

Important Disclaimer

The information provided in this article is based on the policy announcement made by the Government of Gujarat on 15.06.2026. Detailed eligibility criteria, incentive calculations, application procedures, and operational guidelines are expected to be notified through the official Government Resolution (GR). Further updates will be published once the detailed GR is released.