GOVERNMENT OF WEST BENGAL · POLICY SYNOPSIS

West Bengal Investment Promotion Policy 2026

A concise guide to eligibility, fiscal incentives, benefit ceilings, green power concessions and the application process.

100% Net SGST · 10 yrs | ED reimbursement · 5 yrs | Up to 120% of FCI

1 Eligible Sectors

I
MSMEs
Micro, small and medium enterprises.

II
Large Units
Large-scale manufacturing units.

III
Strategic & Mega Projects
High-value projects of strategic importance.

IV
Service Units
Information technology and IT-enabled services, Healthcare, Tourism and Hospitality, Banking, Financial Services and Insurance, Engineering, design and technical services, Professional services, Higher education, Technical education and skilling, including aviation and maritime training etc.

V
Expansion & Diversification
Existing units that want to expand & diversify.

VI
Not-for-Profit, Sick & Closed Units
Not for profit institutions and sick and closed units.

2 Incentives

Benefit	What you receive	Who will receive
SGST-linked Assistance	Assistance equalling **100% of Net SGST**, for up to 10 years.	All eligible units
Electricity Duty	Electricity duty will be **reimbursed in full** for up to 5 years.	All eligible units

Interest Subvention	Up to **50% of the interest** paid on term loans, for 5 years. Capped at Rs. 4 crore or 5% of the loan, whichever is lower.	MSMEs
EPF Reimbursement	The employer's EPF contribution: **50% for men, 100% for women and transgender employees**, for 10 years. Up to Rs. 5 crore a year.	MSMEs
EPF Reimbursement	Up to **50% of the employer's EPF contribution**, for 5 years. Unit must employ at least 200 people in a Priority Area, or 400 elsewhere. Up to Rs. 10 crore a year.	Large Units and Strategic & Mega Projects
Stamp Duty & Registration Fee	**100% reimbursed** on the first purchase or lease of land for the project.	All eligible units
R&D Assistance	**50% of the cost** of setting up R&D facilities (75% for 100% export-oriented units), up to Rs. 5 crore, paid in 10 instalments against milestones.	All eligible units
Technology Upgradation	Up to **50% of the cost** of adopting robotics, IoT, AI-based quality control and similar technology, up to Rs. 50 lakh.	MSMEs

3 Ceiling of Benefits

100%
Overall ceiling of Eligible FCI for a regular unit

110%
Overall ceiling for a Thrust Sector unit *or* a unit in a Priority Area

120%
Overall ceiling for a Thrust Sector unit *in* a Priority Area (except Service Sector)

20% / year
Annual limit of Eligible FCI for a unit in a Priority Area or Thrust Sector

15% / year
Annual limit of Eligible FCI for all other units

10 years
From the start of production, or until the ceiling is reached, whichever is earlier

4 Expansion of Existing Unit

An Expansion or Diversification Project must:

- add at least **25% to its FCI**;
- create **new productive space**; and
- add at least **20 direct jobs per acre** (5 in capital-intensive sectors such as petrochemicals, green hydrogen, data centres and specialty steel).

Benefits apply only to the verified additional investment.

Note — FCI means investment in Plant & Machinery including Pollution Control Equipment, incurred on or after 9th May 2026 and certified by auditor.

5 Benefits on Green Power Procurement

Consumers with a contract demand of **100 kW or more** can buy green power through Open Access. Those with captive green power can do so at any size. For applications received **up to 31 March 2030**, benefits are as given below:

Green Power Source	Route	Transmission	Wheeling	Cross Subsidy Surcharge	Add. Surcharge
Captive	Within West Bengal	25%	25%	Nil	Nil
Captive	From outside the State	25%	25%	Nil	50%
Non-Captive	Within West Bengal	25%	25%	Nil	Nil
Non-Captive	From outside the State	25%	25%	50%	50%

6 Application Process

STEP 01
Apply online and pay the fee through GRIPS

STEP 02
Apply for Certificate of Intent

STEP 03
Report your progress quarterly in the portal until CCP

STEP 04
Apply for Certificate of Eligibility within 6 months from the date of CCP

STEP 05
Submit claim every quarter for Sanction

Note 1 — For Project Investment of Rs. 100 Cr. and above, a Dedicated Business Manager will facilitate your project and the State Nodal Agency will review the project every 15 days. The Chief Secretary reviews it every month.

FOR ANY QUERY, PLEASE CONTACT US

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Note 2: This guide summarises the West Bengal Investment Promotion Policy, 2026. Procedures and forms will be set out in the West Bengal Investment Promotion Scheme, 2026. Every benefit is subject to eligibility and sanction. If this guide differs in any way from the Policy or the Scheme, they prevail.