WEST BENGAL INVESTMENT PROMOTION POLICY, 2026

Executive Summary

The Policy at a glance · In force from 9 May 2026

West Bengal invites investment that creates jobs, adds value and reaches every district. The Policy puts employment first, gives more assistance where it is needed most, and commits the Government to fixed timelines.

Jobs come first

The Policy rewards every job created. The State reimburses part of the employer's EPF contribution, and pays the most for jobs held by women.

100%
for women and transgender employees in MSMEs, for 10 years (50% for men)

75%
for women in service units with more than 200 employees, for 5 years (50% for men)

50%
in Large Units and Mega Projects with at least 200 jobs in a Priority Area or 400 elsewhere, for 5 years

Expanding units must add new jobs too, and the State may give grants for working women's hostels.

This Policy covers

- **Micro, small and medium enterprises (MSMEs)**
- **Large Units:** bigger manufacturing and other businesses
- **Strategic & Mega Projects:** very large or strategic projects
- **Service Units:** IT, healthcare, tourism, finance, education and more
- **Existing units** that want to expand or diversify
- **Not-for-profit institutions**, and **sick or closed units**

Amount of assistance given

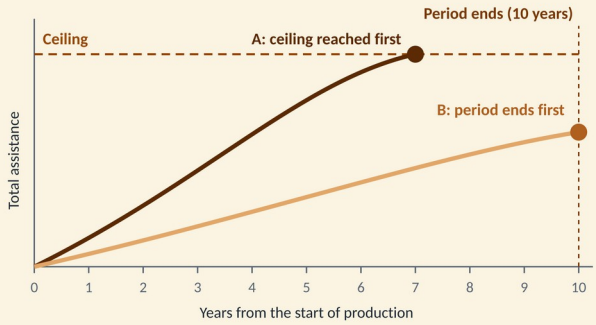
Total assistance to a unit is capped at a share of its investment in plant and machinery (Eligible FCI):

100%	110%	120%
regular unit	Thrust Sector unit, or unit in a Priority Area	Thrust Sector unit in a Priority Area

Assistance ends when it reaches the cap, or **10 years** after production starts, **whichever is earlier**. A yearly limit also applies. Service units receive assistance for **5 years**. Strategic and Mega Projects can be approved for more.



Ceiling on total assistance, as a share of Eligible FCI



Assistance ends on whichever occurs earlier: the ceiling is reached (A), or 10 years pass (B).

For manufacturing and other units

- Financial assistance with respect to **SGST**
- **Electricity duty** reimbursed for 5 years
- **Stamp duty** on project land reimbursed
- Assistance for **research and development**
- **For MSMEs:** help with loan interest and new technology

For service units

A separate set of benefits, for five years:

- Financial assistance with respect to **SGST**
- **EPF** assistance
- **Electricity duty** reimbursed
- **Rent assistance** for leased premises

A unit takes either this set or the one for manufacturing, not both.

Priority Areas

The State's less-industrialised sub-divisions, identified on an index of industry and infrastructure.

Units there receive more assistance: a higher cap, an easier jobs threshold for EPF assistance, and more for service units.

The list is reviewed every three years.

Thrust Sectors

The sectors listed in Annexure III of the Policy. Units in these sectors receive a higher cap.

Semiconductors and electronics · Green hydrogen and waste-to-energy · Emerging digital technologies · Electric vehicles and batteries · Defence · Food and marine processing, including animal feed and fish feed · Textiles · Biotech, pharma and medical devices · Critical minerals processing · Automobile manufacturing · Research and development · Specialty steel · Petrochemicals · Aviation · Shipbuilding and maritime training

Strategic & Mega projects

These projects can seek **tailor-made benefits**.

A project qualifies by meeting two of three tests: the size of its investment, a strategic sector, and at least 50 jobs per acre.

The larger projects can also get help with roads, water and power links.

Not-for-profit institutions

Hospitals, medical colleges, universities and similar institutions run on a not-for-profit basis, including those funded through CSR.

They must invest at least ₹100 crore in the State and keep at least a **quarter of their capacity free** for groups the State notifies, for 10 years.

In return, they receive extra benefits such as stamp duty relief of up to 100%, a waiver of the land-use conversion fee, and net metering.

More than monetary benefits

Green power

Surcharges on renewable open access waived until March 2030

Reviving sick and closed units

Special assistance for units that can be revived: those under an NCLT-approved plan, public sector undertakings, and units the State already assists. Revived units get net metering, special power assistance, land ceiling relief, relief undertaking status and a dedicated revival cell, on top of other benefits.

How it works

Apply online
One application on the Single Window Portal

30 days
Certificate of Intent, which locks in the terms

45 days
Certificate of Eligibility, once production starts

30 days
Claims sanctioned, and paid directly to the unit

Throughout
A dedicated officer for large projects, and monthly review by the Chief Secretary

Assistance is extended from a **dedicated fund**. Later changes to the Policy **cannot reduce benefits** already locked in. Applications, approvals and payments are **faceless** wherever possible.