



सत्यमेव जयते
GOVERNMENT OF ASSAM

Doing Business and Investing in Assam



INVESTORS' GUIDE

ADVANTAGE ASSAM 2.0

Investment and Infrastructure Summit

25-26 February 2025

GUWAHATI

PREFACE

The Government of Assam is committed to fostering a business-friendly environment by implementing progressive reforms and streamlining investment processes. To enhance ease of doing business a series of investor-centric measures have been introduced ensuring transparency, efficiency, and hassle-free operations for businesses. While these reforms and policies are available in the public domain a need was felt to compile them into a comprehensive document that serves as a ready reference for existing and potential investors.

This guide provides a step-by-step overview of the investment landscape in Assam detailing the Single Window Clearance System and the process of setting up an industry, approvals and clearances required, procedures for license renewal, inspection processes and the grievance redressal mechanism. Additionally, this guide highlights key reforms undertaken by the State Government to improve the investment climate and facilitate seamless business operations.

Designed to serve as a practical resource this document offers insights into crucial processes such as registration, land allotment, approvals and compliance requirements for establishing industrial units in Assam. It also provides links to relevant online portals and services ensuring easy access to information and digital platforms.

It is anticipated that this guide will be a valuable tool for investors offering clarity on the regulatory framework and procedural aspects of doing business in Assam right from land allotment to the renewal of licenses thereby reinforcing Assam's position as a preferred investment destination.

CONTENTS

01.	Advantage Assam: Gateway to Innovation and Growth	01
02.	Single Window Clearance System	02
2.1.	Process of Approval	03
2.2.	Know Your Approvals	04
2.3.	Timelines for Approvals	05
2.4.	Tracking Service Status	05
2.5.	Grievance Redressal Mechanism	05
03.	Compendium of Policies	06



Assam: Gateway to Innovation and Growth

Assam's economy has demonstrated remarkable resilience and growth, evidenced by a GSDP of \$68.7 billion and a compound annual growth rate of 12.6% over the last decade. Government of Assam is organising the Advantage Assam 2.0 Investment and Infrastructure Summit 2025 as a strategic initiative to amplify the state's economic trajectory and showcase its vast potential as a hub for diverse industries. By this summit, Assam aims to highlight its commitment to economic development and attract domestic and international investors. The summit provides a unique platform to demonstrate Assam's readiness in various sectors including hydrocarbon and petrochemicals, renewable energy and burgeoning fields like semiconductor manufacturing. This event is an essential step in reinforcing Assam's position as a gateway not only to the Northeast but also to significant global markets, taking advantage of its strategic geographic location which provides easy access to major urban centres across Southeast Asia.

The Summit aligns with Assam's broader economic vision of reducing its dependence on agriculture by diversifying into high-value, technologically advanced industries.

Advantage Assam is not just a stepping stone to transform the economic landscape of Assam but also to ensure that it plays a critical role in India's ambition to achieve self-reliance in strategic sectors such as semiconductor production and renewable energy, positioning the state as a critical player in the global economic arena.

Assam offers plethora of opportunity to explore trade and investments across a wide range of sectors.

Focus Sectors

The summit specifically targets key areas critical to Assam's infrastructure and investment growth:



Electronics &
Semiconductors



Renewables &
Hydrocarbon



Food &
Beverage



Tourism



Mobility &
Logistics



Aerospace & Defence
Manufacturing



Bamboo and
Sustainable Harvest



Fragrance &
Flavours

2. Single Window Clearance System

The Government of Assam enacted the Ease of Doing Business Act in 2016 to streamline and facilitate the issuance of various clearances required from competent authorities under different state laws. The Act aims to promote the establishment of industrial and service sector enterprises by ensuring a simplified and transparent regulatory framework. The Act was later amended in 2019 to further enhance its effectiveness in improving the business environment and attracting investments to the state.

As of 2024, the Ease of Doing Business framework in Assam has significantly evolved offering 257 services across 17 departments to streamline business operations online. With an impressive 98% disposal rate, the state has demonstrated its commitment to efficiency, transparency and investor facilitation ensuring a seamless experience for businesses and entrepreneurs.

Assam has been recognized as a Top Achiever in DPIIT, Government of India's Business Reforms Action Plan 2022 under 'Simplifying Tax Processes for Business Success'.

Please visit the link to know more: <https://eodb.assam.gov.in/>

2.1. Process of Approval

- 1 Registration:** The process begins with the applicant registering on the designated portal. This step is essential to create a unique user profile that enables access to various services and applications.
- 2 Generate UBIN:** After registration, the user is required to generate a Unique Business Identification Number (UBIN), which serves as a single identifier for all business-related activities and services offered by the platform.
- 3 Fill Up Required Forms:** The next step involves completing the necessary forms specific to the service or approval being sought. These forms ensure that all required information is accurately captured.
- 4 Upload Necessary Attachments:** Users must upload all relevant supporting documents as attachments. This step ensures that the application is complete and ready for processing by the concerned authorities.
- 5 Make Payment & Submit Application:** After completing the forms and uploading the required documents, users proceed to make any applicable payments and formally submit the application for processing.
- 6 Track Application Status:** Once the application is submitted, users can track its status in real-time through the portal, ensuring transparency and timely updates on the progress.
- 7 Download Digitally Signed Certificate:** Upon successful processing and approval, the applicant can download the digitally signed certificate, which serves as official confirmation of the approval or service availed.

2.2. Know Your Approvals

Assam's Ease of Doing Business portal simplifies the approval process for setting up and operating a business. It provides a streamlined mechanism to identify and obtain necessary clearances and permits, ensuring transparency and efficiency for investors. The system covers all essential aspects required for establishing Industry in Assam and are categorized into three primary stages of a Business Enterprise.

- **Pre-Establishment Approvals:**

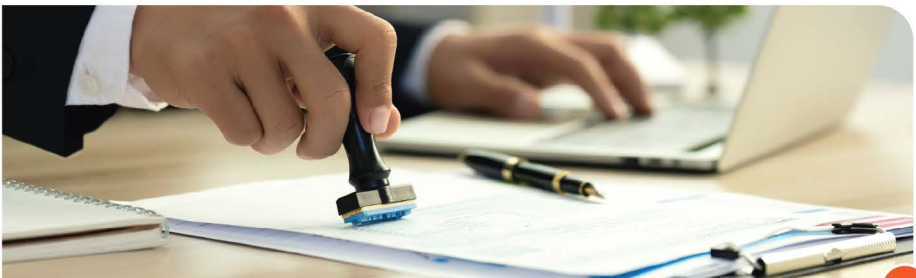
These are prerequisites required to start a business. Investors can access 34 online services to facilitate this process.

- **Pre-Operation Approvals:**

These are essential approvals required before commencing the operation of the business. Investors can access 111 online services to facilitate this process.

- **Post-Commencement Approvals:**

These are essential approvals required after commencing the operation of the business. Investors can access 52 online services to facilitate this process.



2.3. Timelines for Approvals

Assam's Ease of Doing Business framework ensures time-bound approvals to enhance efficiency and transparency. Specific timelines are defined for each service enabling investors to plan their projects effectively. These timelines are strictly monitored to minimize delays and provide a seamless experience for businesses. By adhering to these predefined schedules, the state aims to foster a business-friendly environment and instil confidence among investors. Timelines for around 78% of the services are within 30 days.

2.4. Tracking Service Status

The portal provides a seamless feature to track the status of services applied for by investors. This user-friendly system allows applicants to monitor the progress of their applications in real time through an online portal. By offering transparency and timely updates, the feature ensures that businesses remain informed and can plan their activities effectively without unnecessary delays.

2.5. Grievance Redressal Mechanism

Assam's Ease of Doing Business portal includes a robust Grievance Redressal Mechanism to address concerns and challenges faced by investors during the business setup and operational processes. This mechanism ensures that grievances are resolved in a transparent, time-bound, and efficient manner. Investors can submit their complaints online, track the status of their grievances and receive timely updates. The system reflects the state's commitment to creating a business-friendly environment by prioritizing investor satisfaction and support.

3. Compendium of Policies

The Government of Assam offers a comprehensive Compendium of Policies to provide investors with a clear understanding of the state’s business ecosystem. This section consolidates the highlights of key agnostic and sector specific policies aimed at fostering a conducive environment for investment and growth. By outlining sector-specific policies, tax benefits and support mechanisms, the compendium serves as a valuable reference guide for businesses, enabling them to make informed decisions while leveraging Assam's investor-friendly initiatives.

Key policies are



Key highlights of Industrial & Investment Policy of Assam (amended) 2023

- Power subsidy @ Rs. 2 per unit up to Rs. 50 lakh per annum
- Reimbursement of 100% of SGST for 15 years up to a limit of 150% to 250% of Fixed Capital Investment
- Incentive for private sector Infrastructure developer @30% of the cost of creation of Industrial Infrastructure
- Incentives of Rs. 10,000 against each local youth employed by the units
- 2% interest subsidy on working capital loan for 5 years subject to a ceiling of Rs. 50 lakh
- 100% Stamp duty is reimbursed, subject to a ceiling of Rs. 25 lakh
- Financial assistance for environmental compliances @50% subject to a ceiling of Rs. 25 lakh
- Subsidy on Generating set @ 50% of the cost subject to a limit of Rs. 20 lakhs

Customized incentives for Mega Projects amended under 2023 policy

- **Eligibility:** Mega project units with minimum investment of INR 100 Cr and 200 permanent employment.
- Customized incentives in the following contours:
 - Capital Investment/ Production Linked Subsidy
 - Subsidy on Land
 - Subsidy on Drawl of Power Lines
 - Stamp Duty Reimbursement
 - Employment/ Payroll subsidy
 - Any other incentive including government assistance for road connectivity, power line installation and providing utility support

Key highlights of Aerospace & Defence Manufacturing Policy 2025

Fiscal Support for Defence Sector Start-ups

- **Seed Grant Initiative for Early-Stage Defence Startups:** Up to ₹25,00,000 in phased funding
- **Go-to-Market Support:** Up to ₹2,50,00,000 for startups with approved Minimum Viable Products
- **Rental Subsidy:** 50% of monthly rental costs up to a maximum of ₹20,000 per month up to 18 Months
- **Assam Defence and Electronics Startup Growth Fund (Fund-of-Funds Scheme):** Initial corpus of ₹50 Crores subject to increase based on the scheme's performance and requirements.

Fiscal Support for Defence MSMEs/DOSUs/Defence Large Private Companies

- **Capital Subsidy:** 30% on Plant and Machinery disbursed equally over three years.
- **Stamp Duty and Registration Fee Concessions:** 100% reimbursement on lease/sale agreement of land or built-up space.
- **Transport Subsidy:** 50% of the expenditure on the transport of raw materials, equipment and finished goods outside Assam.
- **Power-Related Incentives:**
 - Re. 1/- per unit consumed from the DISCOM
 - 100% waiver of electricity duty
- **Patent and Technology Transfer Subsidy:** 75% of the cost of technology transfer for the first 10 units & 50% for the next 10 units
- **Environmental Compliance Support:** 50% of the cost of ETPs up to Rs 2.5 Cr. per unit.
- **SGST Reimbursement for Eligible Units:** 100% reimbursement with a cap up to 150% on fixed capital investment over 10 years.
- **R&D Support:** Up to 50% of the project cost excluding land and building.

- **Marketing Assistance:** 50% of the total rent, literature and display material cost with a capping of Rs. 3 lakh per annum for domestic trade fairs and Rs. 5 lakh per annum for overseas trade fairs.
- **Land Subsidy:** Provide land at 50% discount
- **Skill Development Incentive:** Rs. 10,000 per employee per month for 6 months with a capping of 100 Employees.
- **Green Manufacturing Subsidy:** 50% subsidy on ETP/ STP/Solar Power Plantation.
- **Production Linked Subsidy:** 5% of annual revenue for a period of 5 years.
- **Export Promotion:** 2% of export revenue for a period of 5 years
- Fiscal Support for MROs
- **Interest Subsidy:** Interest subsidy up to 5% on term loans subject to a maximum of ₹50 lakh per year for 5 years.
- **Capital Investment Subsidy:**
 - 15% for capital investments up to ₹500 Cr.
 - 20% for capital investments between ₹500 Cr and ₹1,000 Cr.
 - 25% for capital investments exceeding ₹1,000 Cr. max amount of ₹500 Cr.
- **SGST Reimbursement:** 100% reimbursement with a cap of 150% on fixed capital investment over 10 years.
- **Power Tariff Subsidy:**
 - ₹1 per unit for a period of 5 years
 - Electricity duty exemption for a period of 5 years
- **Customised Incentives:** For investment of Rs 500 Cr. and above



Key highlights of Assam Startup & Innovation Policy 2025

Fiscal Incentives

- **Idea2POC Grant:** Grant-in-Aid up to INR 10 Lakhs
- **Grant for piloting:** Grant up to Rs. 25 Lakhs
- **Scale Up Grant:** Scale up grant up to Rs. 50 Lakhs

(***Woman/ST/SC/Divyang Led Startup:** 10% fiscal incentives will be reserved for Woman/ST/SC/Divyang Led Startups

(***Priority Sector Startup:** 10% fiscal incentives will be reserved for priority sector startups)

- **100% reimbursement on patent filing cost:** Reimbursement up to 100% of the actual costs with a maximum of INR 1 lakh for domestic patent and up to INR 5 lakh for international patent
- **Sustenance Allowance:** Rs. 20,000 per month per startup for 1 year. For Woman/ST/SC/Divyang led startups, additional Rs. 5,000 per month per startup will be provided for 1 year
- **GST Reimbursement:** Annual reimbursement of SGST paid in sales of goods for a period of 3 years up to a maximum of INR 5 lakh per startup per year
- **Lease Rental Reimbursement:** 50% lease rental reimbursement for a maximum period of 3 years subject to a maximum ceiling of INR 5 lakhs



- **Marketing and promotion assistance:** One time support @50% of the actual marketing and promotion costs in listing fees for online and offline advertisement, digital marketing etc. within a period of 1 (one) year from date of commencement of operation up to a maximum ceiling of INR 2 lakhs per startup

Non-fiscal incentives

- **Buyer-Seller Meets:** Meets will be organized to facilitate interaction between various Government Departments, Public Sector Companies and Startups for the procurement of their products/services.
- **Infrastructure Support:** 50% will be granted in case of Lease Premium for allotment of space along with 50% concession on Monthly Maintenance and Annual Ground Rent for a period of 3 years in the Industrial facilities.



Key highlights of Assam Electronics (Semiconductor etc.) Policy, 2023

Capital Subsidy

- Additional 40% (Forty Percent) of the Capex assistance given by the Government of India

Land-related Incentives

- Government of Assam may offer land at nominal prices and freehold transfer of land rights

Stamp Duty Exemption

- 100% exemption of stamp duty on lease/ sale agreement of land or built-up space

Incentive on Power Supply

- Incentives in power tariff up to 50% of power tariff for 10 years from Commercial Operations Date.

Provision for Water Supply & Incentives

- Uninterrupted potable water supply to Semiconductor projects at the 'Project site' at the rate of INR 5.00 / cubic meter for the first 10 years of operation

SGST Reimbursement

- SGST Reimbursement up to a maximum of 15 years
- Payroll Assistance
- Payroll Assistance of 20% of Net wages for local employees



Key highlights of Assam Biotech Policy, 2022

Duties, Fees & GST

- 100% reimbursement on stamp duty, registration fee, land reclassification premium & SGS

Power Tariff & Electricity Duty

- ₹2 subsidy per unit for 5 years
- 100% reimbursement on electricity duty for 5 years

Capital and land Subsidy

- 30% capital assistance and INR 400/ sq.ft. subsidy up to INR30 Cr
- 30% up to INR 5 Cr

Interest Subsidy

- 5% interest subsidy on loans up to ₹50 Cr capped at ₹2.5 Cr
- Additional subsidy of ₹2 Cr plus 2% on amounts exceeding ₹50 Cr with a total cap of ₹5 Cr

Lease Rental Subsidy

- ₹5/sq. ft./month to ₹10/sq. ft./month
- Finishing School
- Capital assistance up to 50% capped at ₹50 Lakhs

Market Development Support

- 50% of total expenditure up to ₹10 lakh for international trade fair

Special Incentives to Biotechnology Incubation centre

- For mentoring, lease rental, capital incentives, interest subsidy, and for software



Key highlights of Assam Tourism Policy, 2022

Tax Reimbursements

- Refunding taxes to reduce the financial burden on businesses in the tourism sector.

Capital Investment Subsidies

- Financial support to encourage investment in capital assets.

Contributions Towards Expenses

- Financial contributions to support costs associated with approach road construction, renewable energy, and other related tourism infrastructure developments.

Long-term Land Leases and Infrastructure Status

- Long-term land leases on favourable terms and grant of infrastructure status to hospitality projects.

Streamlining Permission and Clearance Processes

- Constitution of Single-window clearance system for investors and film makers for procuring requisite permits and clearances.



Key highlights of Assam Renewable Energy Policy, 2022

Surplus Power Injection to APDCL

- Solar power project without storage 75% and with storage 100%

Wheeling and Transmission Charges:

- Captive use/third-party sale: @50% for 3 years
- Electric Vehicle (EV) charging station: 100% for 10 years

Cross Subsidy Charges & Additional Surcharges:

- Exempted from cross subsidy and additional surcharges for 5 years

Electricity Duty Exemption:

- Exemption from electricity duty and cess for 5 years

State Subsidy for Grid Connected Rooftop Solar PV Plant:

- State subsidy of Rs. 1000 per kW, up to a maximum of Rs. 30,000 per consumer



Key highlights of Assam Logistics & Warehousing Policy, 2022

Capital Subsidy

- Financial assistance is available for various infrastructure sectors: Logistics Park up to INR 10 Crore, Warehouse up to INR 7.50 Crore, Cold Storage up to INR 3 Crore, Primary Processing Centers up to INR 0.75 Crore, Refrigerated Vehicles up to INR 10 Lakhs, and Centre of Excellence up to INR 2 Crore, all capped at 30% of the fixed capital investment

Stamp Duty

- Reimbursement of 100% of stamp duty

Capacity Building Incentives (Gender Focus)

- 50% for males, 60% for females up to Rs. 7.5 Lakhs

Start-up Incentive for Research and Innovation in Logistics Sector

- Fiscal incentives for 10 start-ups, up to INR 50 Lakhs per unit

Green Logistics (Electric Bicycles for Last Mile Deliveries)

- Purchase incentive of 30% of up to INR 10,000

Green Logistics (Hybrid/Plug-in-Electric/Electric Cargo Vehicles)

- 100% road tax exemption, 50% exemption in vehicle registration fee for fleet owners

Inland Water Transport

- Viability Gap Fund of INR 50 Cr for cargo movement



Key highlights of Assam Ethanol Production Promotion Policy, 2021

Capital Subsidy

- 20% up to INR 5 crores

Power Subsidy

- INR 1.00 per unit for industrial units for 5 years up to INR 75 lakhs p.a.

Interest Subvention Incentive

- 5% interest subsidy on working capital loan for 5 years up to INR 50 lakhs p.a.

Tax-Related Incentive

- 100% SGST reimbursement for a period of 5 years, up to 250% of FCI

Exemption on Land Conversion Fees

- 100% exemption of fees

Employment Cost Subsidy

- 50% ESI and EPF reimbursement for male workers and 100% reimbursement for female workers

Skill Development Subsidy

- INR 20,000 per employee or as per ASDM rates



Key highlights of Assam Agarwood Promotion Policy, 2020

Incentives for Nursery

- INR 16 lakhs and INR 10 lakhs for creation of 1 Ha. And 0.5 Ha. respectively
- Private agencies/ Individuals to be provided 50% of the amount earmarked as incentives

Incentives for artificial induction of Agarwood

- Subsidy of Rs. 500 per plant
- 50% of the total cost up to 10 lakhs per Inoculum Production unit

Incentives for processing Agarwood

- Capital Investment Incentives @ 50% up to INR 50 lakhs
- Interest Subsidy @5% on working capital
- 100% sponsorship for patent

Incentives for Research

- Research will be funded up to INR 10 lakhs

Support to training

- 100% sponsorship on training in recognised training institutes & skill development centres

Marketing Support

- Up to INR 5 Lakh for participating in National & International events
- 50% subsidy on the cost of development of online portal up to INR 5 lakhs



Key highlights of Assam Handicraft Policy, 2022

- State Capital Investment Subsidy for Micro units
- 30% subsidy on the amount spent on workshop shed subject to a maximum of Rs.15 lakh of P&M cost
- 30% on the amount spent on subject to a maximum of Rs. 5 lakhs for old handicraft units
- Marketing assistance towards Advertisement in print/ electronic/ social media upto 50%
- Interest subsidy on working capital @5% for a period of 5 years
- One- time financial assistance up Rs.30,000 for development of web portal/App for online marketing of products
- Awards to Handicraft
 - 3 Awards shall be given to the Handicraft units in each district of Assam
 - The Award shall be in Cash: 1st @Rs.10,000, 2nd @Rs.70,00 and 3rd @Rs.50,00 with a citation.



SCAN THE QR CODE
FOR A DETAILED LOOK AT THE POLICIES



<https://advantageassam.assam.gov.in/policies>



ADVANTAGE ASSAM 2.0

Investment and Infrastructure Summit

25-26 February 2025

GUWAHATI

Organised by



Assam Industrial Development
Corporation Ltd.

Contact Us

Assam Industrial Development Corporation Limited (AIDC)

+91 361-2200399 (Timing: 9:30 AM - 5:00 PM - Working Days)

helpdesk@advantageassam.org R. G. Baruah Road, Guwahati -781024, Assam, India

Industry Partner



Knowledge Partner



Please scan the QR code to

Register now

For more details kindly visit:

advantageassam.assam.gov.in



Connect with us @aidc_ltd | @diprassam | www.aidcltd.com