

# State-wise Film Incentive Comparison (India) — Snapshot as of 10 Aug 2025

Central baseline: Gol foreign/official co-productions — up to 40% of QPE in India; cap ₹30 cr; min QPE ₹3 cr (live-action); no minimum for documentaries.

State / UT	Headline Incentive (type)	Max % / rate	Cap (₹)	OTT (web) incentive	Core eligibility (examples)	Non-cash / admin highlights	Single-window / portal
Delhi (NCT)	Scoring-based subsidy on BTL spend	up to ~25%	up to 3 cr	Applies to films & series	Points grid; audit; branding credit	Central e-Film clearance	e-Film (DTTDC)
Gujarat	Cinematic Tourism cash rebate	25% of eligible COP	—	—	Shoot in Gujarat; qualifying project	Tourism-led facilitation	Gujarat Tourism / ICH
Jammu & Kashmir	Production cashback + add-ons	~25% bands	Web/OTT up to 1 cr; Docs up to 40 l	Web films/series supported	Shoot-day thresholds; local-talent bonuses	50% govt-hotel rebate; free locations	JKFDC single-window
Madhya Pradesh	Film Tourism subsidies (revamped 2025)	—	Feature: up to 5 cr; Web series: up to 2 cr	Yes (web series)	Policy 2025 announcements; program rules	Tourism facilitation	MP Film Cell / Tourism
Maharashtra	Tourism film-shoot subsidy; Marathi A/B/C grants	Grants ₹40L / ₹30L/₹10L	per scheme	Applies (tourism-promotion content)	Scheme-specific scoring/evaluation	GoM land location fees waived (deposit only)	Maha Film Cell / MFSCDCL
Odisha	OSFP 2019 production rebate; infra capital subsidy	up to 25% (films)	—	—	Promotion of Odisha; policy criteria	Capital subsidies for cinema infrastructure	Invest Odisha / GoSWIFT
Rajasthan	Film Tourism Promotion subsidy	15% OCOP or ₹2 cr (lower)	2 cr	—	Shoot in state; OCOP basis	State-monument fee waivers; RTDC hotel concessions	Single-window facilitation

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Sikkim	Grants by budget band; special big-budget top-up	up to 10% (≤₹5 cr budget)	up to 1 cr (₹5–10 cr band)	—	≥75% shoot days for big-budget grant	Mountain access facilitation	IPR / NSWS
Uttar Pradesh	Film & OTT subsidy grid (Film Bandhu)	Films: 50% regional / 25% others	Films: up to 1-2 cr bands	Series 50% ≤10L/episode; Web-film 25% ≤1 cr	≥% or ≥% shoot days in UP; loyalty step-ups	Hotel discounts; infrastructure support	Film Bandhu / Invest UP
Goa	Grants to Goan producers (A/B/C)	Fixed grants	50L / 30L / 10L	—	Producer domicile; category evaluation	IFFI ecosystem; 2025 rule refresh	ESG / Goa Govt
Karnataka	Kannada film subsidies; special categories	₹10L (std); ₹25L (specials)	programmatic	—	Qualifying Kannada/regional films; annual quota	Tourism-linked updates indicated	DIPR / Seva Sindhu
Kerala	KSFC award-linked / inclusion schemes	₹6L / ₹5L (typical)	programmatic	—	Award/panorama linkage; studio-use conditions	Inclusion schemes (women, SC/ST)	KSFC
Telangana	AVGC reimbursements; no live-action rebate	AVGC 20–40% (caps apply)	program caps	AVGC only	80% in-state AVGC cost & talent	TSFDC permissions fee structure	Invest Telangana / TSFDC
Andhra Pradesh	Policy refresh signalled (2025)	—	—	—	APSFVTDC norms; low-budget facilitation	Simplified permits	APSFVTDC

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West Bengal	Cultural / institutional support	—	—	—	Directorate facilitation	Municipal online permissions (UDMA)	ICAD / UDMA