DETAILED POLICY COMPANION / CORRECTED REVIEW

Bihar: policy conditions that change the decision

1 November 2026. Read with the main Bihar investor guide and the supplied dated EODB companion. Original benefits below are conditional terms, not a project sanction.

AKHB REVIEW POINT

The May 2026 BIIPP amendment was not recovered; successor commencement has not been independently ruled out. Numerical renewable-energy support is excluded. The signed July extension ends on 31 December 2026 or earlier commencement of the successor policy.

BIIPP 2025 alternative routes

Review status. Original route mechanics verified; May 2026 operative amendment not recovered; successor policy commencement not independently ruled out

Terms. Capital: large high-priority 30%, priority 25%, non-priority 20%; Region A caps ₹40/30/25 crore, Region B ₹30/25/20 crore, 10 annual instalments. Mega 22%, cap A 110/B 100 crore, 12 instalments. Super-mega A 25%/B 22%, no monetary cap, 14 instalments. Special net SGST: large A 150%/B 125% of approved project cost over 10 years; mega A 250%/B 200% over 12 years; super-mega A 300%/B 250% over 14 years. Annual caps A 25%/B 20% of approved project cost. Interest route: 10% or actual interest whichever lower; micro/small 12% stated. High-priority cap 50% approved project cost and ₹40 crore; priority 30% and ₹20 crore; non-priority 15% and ₹20 crore; five years. Alongside SGST: high-priority 100% reimbursement up to 100% APC; priority 80% up to 100% APC; non-priority 80% up to 70% APC, five years.

Conditions. One alternative only; one-time choice when incentive application submitted after commencement; no later change. SGST is admitted net state tax after input credits; trading excluded. Table: large >₹50 crore to 200; mega >200 to 500; super-mega >500. Narrative capital clause differs at exactly ₹200 crore: seek clarification, do not resolve by assumption. Capital from second year requires production >=75% prior-year OR 80% installed capacity, whichever greater; otherwise proportional reduction. Original p 1 deadline 31 March 2026 and implementation milestone 31 March 2027; extension does not expressly revise every milestone.

Verified location. PDF 4 §§4.1–4.2 PDF 5 §4.3 PDF 6–7 §4.4 PDF 7–8 §4.5 BRV1 · BRV1E

BIIPP validity extension

Review status. Extension text verified; current successor trigger unresolved

Terms. Until 31 December 2026 OR commencement of new Industrial Investment Promotion Policy 2026, whichever earlier.

Conditions. The signed departmental extension is the controlling evidence reviewed. Current index still links extension but does not prove no later successor.

Verified location. PDF 1 §3 BRV1E · BRV7

BIIPP additional incentives

Review status. Renewable cap conflict unresolved; exclude numerical current offer

Terms. Export: 1% FOB, annual ₹40 lakh for 14 years for approved package units, other Export 2024 conditions apply. Environmental: 25% cap ₹1 crore for high-priority/priority ETP/ZLD/STP. Employment: 100% ESI/EPF up to ₹2000/employee/month for Bihar-domiciled employees, five years, high-priority/priority; textiles governed by their policy.

Conditions. Renewable-energy support is excluded from numerical current advice because the operative original and promotional summary conflict; the May 2026 amendment was not recovered. The inherited skill-support ceiling has not been revalidated.

Verified location. PDF 9 §§4.6.1–4.6.4,4.7 PDF 40 Annexure 5 BRV1 · BRV1A

BIADA land and post-allotment framework

Review status. Original 2026 clauses verified; later amendments not exhaustively audited

Terms. EMD 2% land lease premium micro/small; 5% medium/large. Bihar-registered startups may be exempt. Balance instalments carry 9% simple annual interest. Default: 12% annually on defaulted amount for period of default. Production/operations from possession: 18/24/30/36 months micro/small/medium/large. Complete defect-free specified post-allotment applications: 30 working days deemed approval, subject to exclusions.

Conditions. Do not add 9%+12%; clause 19.2 does not expressly say additive. Default can lead to cancellation. Upfront payment within 30 days of allotment letter after EMD adjustment, with taxes. Lease 30/60/90 years as-is-where-is and allotment-specific. Deemed approval limited to ScheduleIV: not fresh land allotment; ownership/control transfer; mandatory mortgage NOC; Red/Orange pollution approvals; cancellation/restoration/resumption; title/encroachment/litigation; statutory approvals outside BIADA competence. Transfer/NOC delay triggers Board placement, not automatic clearance. Fire/environment/building and other statutory compliance remains.

Verified location. PDF 15 printed 13 §§12.2–12.3 PDF 17 §§17.1,18.1 PDF 18 printed 16 §§19.1–19.2 PDF 21 printed 19 §§23.3,24.1–24.4 PDF 22 printed 20 §§26.1–26.2 BRV2

IT Policy 2024

Review status. Original terms verified; current guidelines and sanction remain conditions

Terms. 25% annual energy bill reimbursement for five years. 100% employer EPF/ESI reimbursement where applicable, cap ₹5000/employee/month for five years. Above ₹100 crore investment OR at least 1000 direct on-payroll jobs in state: case-by-case tailored package may be considered.

Conditions. Energy bill includes fixed charges, energy charges and electricity duty; excludes discount/late payment. Not automatic customized grant; SIPB application and sanction required. New/expanding qualifying IT/ITeS/ESDM units subject to policy definitions; existing expansion criteria apply. Five years from notification; exact notification date and all later implementation instructions not reconciled.

Verified location. PDF 18 printed 7 §§7.3–7.5,8.2 PDF 12,14,20 BRV3

Tourism policy amended guidelines

Review status. Original amended guidelines verified; project eligibility and current sanction required

Terms. Capital subsidy: project cost up to ₹10 crore 30%, cap 3 crore; next tier up to 50 crore 25%, cap 10 crore; above 50 crore 25%, cap 25 crore. Alternatively interest subsidy: 10% or actual term-loan rate whichever lower, maximum five years; same total project caps.

Conditions. Capital OR interest, not both. Capital release 50% at commercial operations,25% after 2 years,25% after 5 years. Eligible tourism category, minimum investment/star standards and sanction apply. Exact amendment date not established.

Verified location. PDF 24 printed 20 §7.3(A) PDF 25 printed 21 BRV4

Startup 2022 seed support

Review status. Original loan nature verified; current approval/window not independently verified

Terms. Up to ₹10 lakh as ten-year interest-free loan, repayable after ten years.

Conditions. Despite Seed Grant heading, operative clause calls it loan. Rating-agency assessment, milestones/performance and startup eligibility control amount/release; not automatic incorporation benefit. Policy five years from notification; exact notification date unresolved.

Verified location. PDF 36 printed 11 §12.5.1 PDF 26 §3 BRV5

Mukhyamantri Udyami

Review status. Current official overview verified; application window unresolved

Terms. Eligible project cost up to ₹10 lakh: 50% subsidy capped ₹5 lakh plus 50% loan capped ₹5 lakh; loan interest-free except Yuva 1% annually.

Conditions. Beneficiary category, selection and application window matter. Not a blanket international-industrial investor incentive. Current open window not verified.

Verified location. Official About Us webpage BRV6

Textile & Leather 2022 — original text, version-sensitive

Review status. Original 2022 terms verified, current amendments/continuation must be checked before presenting as operative.

Terms. Original §12.3: 15% plant/machinery capital subsidy, cap₹ 10 crore, five equal annual instalments; export freight 30%, cap₹ 10 lakh/year for 5 years.

Conditions. PDFpp 23–24; newer 20%/₹ 20 crore claims NOT adopted without amending order. Category and stacking rules apply. BR3

Textile 2022 employment and electricity — original text

Review status. Original-version evidence only; current application route requires confirmation.

Terms. CategoryA: 300% ESI+EPF paid, monthly employee caps₹ 3,000/4,000/5,000 by skill; ₹ 2/unit power subsidy 5 years with annual category caps₹ 2.5/12/35/60/80 lakh.

Conditions. Employment subsidy:≥75% direct employees domiciled Bihar, at least 100 such employees, core staff employed≥1 year. Original classifications may differ from current MSME definition. BR3

GCC Policy 2026

Review status. Document available; detailed benefit eligibility not verified in this research.

Terms. Separate original policy available,6 pages in existing official-document collection.

Conditions. Test eligible GCC definition, location/headcount thresholds, application timing and stacking; no assumption that all IT units qualify. BR5

Additional sector routes

Review status. Current government index lists originals; full entitlement audit still project-specific.

Terms. Logistics 2024; Export 2024; Tourism policy and guidelines; Biofuels 2023; Sugarcane 2026.

Conditions. Use relevant original for project type. Sector schemes do not automatically stack; legacy 2016 policy must be read with amendments and 2025 package. BRINDEX

Ease of Doing Business / optional CIPA

Review status. Key Act and notification clauses checked; complete later-rule and portal-operation audit not performed.

Terms. CIPA categories carry 5 / 10 / 15 working-day processing periods for prescribed services. The temporary certificate route provides three years to obtain regular approvals as prescribed. Valid registrations can support limited duplicate-licence relief for the same activity and premises.

Conditions. Land, environment, fire, building, labour and safety obligations continue. The 30-day escalation route is not automatic clearance. Confirm service coverage, complete filing, category and portal status; a CIPA is not universal permission to construct or operate.

Verified location. Act PDF pp.30–31,43–44,46,50,61–62; notification 2496 PDF pp.2–3. BC13 · BC14 · BC15 · BC16

How to compare the BIIPP routes

AKHB REVIEW POINT

Calculate admitted net State GST after input credits using the actual intra-state sales and tax profile. Compare the discounted receipts, annual caps, overall caps, production conditions and delayed-payment sensitivity with the alternative capital or interest-linked route. Do not add the three route maxima.

Preserved dated guides and correction

Correction to the archived 4 October 2026 investment guide, page 2: its ₹ 1 crore renewable-support ceiling matches a promotional summary but conflicts with the operative package, PDF page 9 §4.6.4 and page 40 Annexure 5, which state ₹ 6 lakh. The May 2026 amendment was not recovered. Neither amount is presented as a reconciled current offer. Original bytes are preserved; the new companion excludes a numerical renewable offer.

Detailed Bihar policy guide and verified source pages · Dated EODB companion (12 October 2026)

The 4 October investment guide and 12 October EODB guide are preserved byte-identical. The archive correction is attached to its canonical repository record. No quiet rewrite of the older PDF has occurred.

₹ 1 crore = ₹ 10 million; ₹ 1 lakh = ₹ 100,000. FDI: foreign direct investment. FCI / EFCI: fixed / eligible fixed capital investment. SGST: state goods and services tax. MSME: micro, small and medium enterprise. PLI: production-linked incentive. No currency conversion is assumed.