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OPERATIONS PLAYBOOK · 2026 EDITION

The India GCC Setup Checklist

A phase-by-phase working checklist for global companies standing up a Global Capability Centre in India. Entity, statutory registrations, infrastructure, hiring and the first 90 days.

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Setup phases, Week 1 to Week 24

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Statutory registrations with triggers

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Days of post-launch operational checks

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State GCC incentive schemes compared

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Most India GCC projects do not fail on strategy. They fail on sequence. This checklist exists to fix the sequence, because almost every timeline overrun traces back to one task that quietly depended on another one nobody had started.

THE THREE RULES THAT KEEP THE TIMELINE HONEST

1. The phases overlap on purpose. Running them in strict sequence is the single most common cause of a nine-month timeline that should have been six. Office search runs alongside incorporation. Leader hiring starts before legal setup finishes.

2. Hiring is the longest pole, so it starts on Day 1. Senior roles take eight to twelve weeks to fill, and the successful candidate then serves a sixty to ninety day notice period. An offer accepted in Week 12 is a person at a desk in Week 22. Build the calendar backwards from go-live.

3. State incentives are a site selection input, not a post-launch bonus. Most schemes require application at or before commencement and are not retrospective. Read the policy before you incorporate, not after.

FOUR DECISIONS TO LOCK BEFORE WEEK 1

Every one of these changes the timeline downstream. Reopening any of them in Month 3 costs a quarter.

☐	**Operating model.** EOR, managed GCC, Build-Operate-Transfer, or a captive wholly owned subsidiary. See the comparison overleaf.		
☐	**City.** State determines your Professional Tax obligation, Shops and Establishments registration, labour rule set and incentive entitlement.		
☐	**Charter.** One sentence on what the centre owns, not what it supports. "Supports global teams" is a staffing plan, not a charter, and it produces a centre nobody defends when budgets tighten.		
☐	**Year-one and year-three headcount.** Drives entity choice, office size, whether PF and ESI trigger immediately, and what kind of leader you are hiring.		

REALISTIC TOTAL TIMELINE

CENTRE SIZE	TIME TO OPERATIONAL READINESS	NOTE
20 to 50 people	4 to 6 months	Managed models compress the front half materially
50 to 200 people	6 to 9 months	Hiring waves, not a single cohort
200+ people	9 to 12 months or more	Assumes a dedicated internal programme team

> **Owner and due columns.** Every checklist row has space for a named owner and a date. Unowned tasks are the ones that slip. Assign all of them at kickoff, including the ones you expect an adviser or partner to handle.

NOTES, OWNERS AND OPEN QUESTIONS

Operating model comparison

EOR and a captive entity are not mutually exclusive. A common and sensible sequence is to hire the first five to ten people through an EOR while incorporation runs in parallel, then transfer them onto the entity payroll at Month 3 or 4.

MODEL	FIRST HIRE	FULL GO-LIVE	BEST SUITED TO
Employer of Record	1 to 2 weeks	2 to 4 weeks	Testing the market, under 25 people, no long-term commitment yet
Managed GCC	4 to 8 weeks	6 to 16 weeks	Mid-market, 25 to 150 people, wants ownership without building a corporate services layer
Build-Operate-Transfer	8 to 16 weeks	18 to 36 months to full transfer	Large scope, eventual full control, willing to pay a premium for de-risking
Captive subsidiary	16 to 24 weeks	6 to 12 months	Committed at scale, has internal capacity to run India corporate services

City selection

Choose the city before incorporation, not after. Changing state afterwards means redoing a meaningful share of the registration work.

CITY	RELATIVE COST	CHARACTER
Bengaluru	Baseline	Deepest talent pool, highest cost, sharpest competition for senior hires
Hyderabad	10 to 15% below	Strong infrastructure, more stable retention, mature GCC ecosystem
Pune / Chennai	15 to 20% below	Strong engineering and manufacturing-adjacent talent
Mumbai	30 to 40% above	Financial services depth, hard to justify outside BFSI
Tier-2 Indore, Coimbatore, Mysuru, Visakhapatnam	25 to 30% below Tier-1	Best retention, roughly 10 to 15 percentage points better than Tier-1. Thinner senior talent. Strongest state incentives, but higher eligibility floors

Retention matters more than the salary line at small scale. For a 50-person centre, the difference between losing three people a year and losing ten is not a cost problem, it is an existence problem. Weigh attrition ahead of headline salary cost when the centre is under 100 people.

NOTES, OWNERS AND OPEN QUESTIONS

Phase 0 · Strategy and site selection

Weeks 1 to 4. Exit criteria: signed-off charter, selected city, appointed advisers, leader search live.

	TASK	OWNER	DUE
☐	Lock the operating model, charter, headcount plan and budget		
☐	Shortlist two cities and run a talent availability and compensation benchmark for your specific roles, not for "India"		
☐	Review the applicable state GCC policy and confirm the application window and eligibility criteria before incorporation		
☐	Appoint the India advisory bench company secretary, chartered accountant, and an operations partner if not building corporate services internally		
☐	Identify the India-resident director a real appointment with fiduciary duty, not a formality		
☐	**Begin the India leader search** the longest pole in the tent, starts on Day 1		
☐	Begin collecting and apostilling parent company documents this is the item that slips		

NOTES, OWNERS AND OPEN QUESTIONS

Phase 1 · Entity incorporation

Weeks 3 to 8. Standard structure is a private limited company held as a wholly owned subsidiary. FDI in IT and IT-enabled services is under the automatic route, so no prior government approval in the overwhelming majority of cases.

	TASK	OWNER	DUE
☐	Confirm the shareholding structure minimum two shareholders; standard is the parent at 99.99% with a nominee holding one share		
☐	Confirm two directors, at least one resident in India 182 days or more in the financial year		
☐	Obtain Digital Signature Certificates for all proposed directors		
☐	Reserve the company name SPICe+ Part A on the MCA portal		
☐	Secure a compliant registered office address prerequisite for downstream registrations		
☐	File SPICe+ Part B with eMoA (INC-33), eAoA (INC-34) and AGILE-PRO-S (INC-35)		
☐	Receive Certificate of Incorporation with CIN, PAN and TAN		
☐	Open the India bank account and remit share subscription capital		
☐	**Issue shares within 60 days** of receiving the funds		
☐	Register the Entity Master on the RBI FIRMS portal prerequisite for FC-GPR		
☐	**File FC-GPR within 30 days of share allotment**		
☐	Appoint the statutory auditor within 30 days of incorporation		
☐	File INC-20A, declaration of commencement of business within 180 days of incorporation		

Timeline reality. Incorporation runs roughly 10 to 15 working days where directors are Indian residents, but **3 to 5 weeks where the parent and directors are foreign**, because every parent company document needs notarisation and apostille or consular legalisation in the home country.

The most avoidable failure in a new GCC is missing the FC-GPR window. Late filing attracts penalties and complicates every subsequent capital infusion.

NOTES, OWNERS AND OPEN QUESTIONS

Statutory registration matrix

AGILE-PRO-S bundles several of these into the incorporation filing, but its coverage is narrower than most foreign parents expect: the Professional Tax module covers only Maharashtra and Karnataka, and the Shops and Establishments module only Delhi. Everywhere else these are separate filings.

	REGISTRATION	TRIGGER	NOTES
☐	**PAN and TAN**	Automatic	Issued with the Certificate of Incorporation
☐	**GST registration**	State-wise; mandatory above turnover thresholds	Register voluntarily from the start. A GCC billing its parent is exporting services, which is zero-rated, and registration is what lets you recover input tax credit
☐	**Letter of Undertaking**	Annually, for exporters	Allows export of services without paying IGST upfront. Renew every financial year
☐	**Shops and Establishments**	Typically within 30 days of commencing operations	State law. Prerequisite for several downstream registrations
☐	**EPF (Provident Fund)**	Statutory at 20 employees	Most GCCs register from Month 1 rather than retrofit at employee 20
☐	**ESI**	10 or more employees	Uniform threshold under the Code on Social Security, which replaced the old state-by-state 10 or 20 split. Applies below the Rs 21,000 per month wage ceiling
☐	**Professional Tax**	State-level	Levied in Karnataka, Telangana, Maharashtra, Tamil Nadu, West Bengal and others. Not levied in Delhi, UP or Haryana. Separate employer registration and employee enrolment
☐	**Labour Welfare Fund**	State-level, where applicable	Small amounts, commonly missed
☐	**POSH Internal Committee**	10 or more employees	Constitute the committee and publish the policy. An early audit finding when skipped
☐	**Software export declaration**	Software and IT service exporters	Time-sensitive. From 1 October 2026 the FEMA Export and Import Regulations 2026 fold SOFTEX into a single Export Declaration Form, filed within 30 days of the month-end of invoice, and AD Category-I banks can now certify. STPI non-STP registration is no longer the only route
☐	**Import Export Code**	If importing goods or equipment	Not required for pure service exports
☐	**Transfer pricing readiness**	Any transaction with the parent	Form 3CEB is due with the tax filing. See below

Keep CBIC Circular 161/17/2021 on file. It confirms that an Indian subsidiary and its foreign parent are separate persons rather than establishments of a distinct person, which is what makes your billing qualify as zero-rated export. This position gets challenged.

NOTES, OWNERS AND OPEN QUESTIONS

Transfer pricing, safe harbour and DPDP

Your GCC will bill its parent, which makes every rupee of that billing a related-party international transaction subject to Indian transfer pricing rules. The standard structure is cost-plus: the centre recovers its operating costs plus an arm's length markup.

ACTIONS

☐	Agree the cost-plus structure and markup with the tax adviser in Phase 2, not in Month 11 when the return is due		
☐	Model the safe harbour election notified March 2026, effective 1 April 2026. IT services consolidated at 15.5% of operating expenses, down from the previous 17 to 24% band. Aggregate transaction threshold Rs 2,000 crore, tested only in year one of a five-year block		
☐	Weigh the trade-offs before electing five-year lock-in, and forfeiture of Mutual Agreement Procedure rights on covered transactions		
☐	Build the DPDP data map and consent architecture into the design Rules notified 13 November 2025; substantive obligations bite at the 18-month mark in May 2027		

NOTES, OWNERS AND OPEN QUESTIONS

Phase 3 · Office and IT infrastructure

Weeks 7 to 14, in parallel with Phase 2. Exit criteria: office occupied or committed, network live and security-approved, devices ordered, identity and access process documented and tested.

OFFICE

- [ ] Choose managed or serviced space for any centre under 150 seats a conventional lease with custom fit-out adds 12 to 16 weeks and converts variable cost into capex before you know your real growth rate
- [ ] Confirm the registered office address is compliant and documented
- [ ] Confirm seat capacity against the year-two headcount plan, not year one

IT AND SECURITY

- [ ] Primary and secondary internet links with a defined failover
- [ ] Network segmentation between the India site and the corporate network access model agreed by the global security team in writing
- [ ] Identity and access: SSO, MFA, and a joiner-mover-leaver process that runs on Day 1, not Day 60
- [ ] Device procurement and imaging allow a 3 to 4 week lead time for laptops; standardise the image before the first cohort arrives
- [ ] Endpoint protection, MDM, and logging that feeds the global SOC
- [ ] Data residency and classification decisions mapped against DPDP obligations
- [ ] ITSM instance and service catalogue so the India team has a defined support path rather than a WhatsApp group

NOTES, OWNERS AND OPEN QUESTIONS

Phase 4 · Hiring

Weeks 9 to 18. The first 10 to 15 hires set the culture and the quality bar. Over-index on people who have built something before rather than people who have run something steady.

☐	**Close the India leader appointment** the centre's credibility, talent pull and retention are all downstream of this one hire		
☐	Benchmark compensation against the specific city and specific role national averages are useless		
☐	**Design the salary structure against the Labour Codes wage definition** excluded allowances cannot exceed 50% of total remuneration; excess is reclassified as wages for PF, gratuity and bonus, raising statutory employer cost roughly 5 to 15%		
☐	Confirm the labour rule position in your chosen state final Central Rules notified May 2026; state rules are being notified on a rolling basis		
☐	Set up gratuity provisioning from Month 1 a real balance sheet liability accruing from day one of employment		
☐	Build the hiring calendar backwards from go-live 60 to 90 day notice periods are standard; niche and senior roles take 8 to 12 weeks to fill before notice even starts		
☐	Run background verification concurrently with notice period, not after		
☐	Over-offer against plan for the first cohort counter-offers are common; plan for offer-stage drop-off		
☐	Issue appointment letters reflecting the revised wage definition		

> **New GCCs have an advantage established employers do not.** You are designing the salary structure from a blank sheet. Build it compliant on Day 1 and you never run the restructuring exercise, and you never have take-home-pay conversations with people you just hired.

NOTES, OWNERS AND OPEN QUESTIONS

Phase 5 · Pilot and go-live

Weeks 18 to 24.

☐	Onboard the founding cohort with a structured programme not a laptop and a Slack invite		
☐	Run knowledge transfer from the global team named owners and a completion definition on both sides		
☐	Select a pilot workload with a real deliverable and deadline, but limited blast radius if it slips		
☐	Stand up governance operating rhythm, escalation path, SLA definitions, reporting pack		
☐	Run the first full payroll cycle and reconcile every statutory deduction line		
☐	Define and baseline the metrics you will actually report on		

NOTES, OWNERS AND OPEN QUESTIONS

Days 1 to 30 · Establish the baseline

Incorporation is not the finish line. It is the point at which the recurring obligations start.

COMPLIANCE AND FINANCE

- [ ] Reconcile PF, ESI, Professional Tax and TDS line by line against the statutory challans
- [ ] File every registration certificate in a single register not scattered across inboxes
- [ ] Set up the statutory compliance calendar with named owners and dates monthly, quarterly and annual filings
- [ ] Confirm gratuity provisioning is live in the books
- [ ] Verify the FC-GPR filing is acknowledged and the Entity Master record is accurate

PEOPLE

- [ ] Complete onboarding, including POSH policy acknowledgement and IT acceptable use
- [ ] Constitute the POSH Internal Committee formally and publish the details
- [ ] Set probation review dates for every hire

IT AND SECURITY

- [ ] Complete device provisioning and asset tagging for every employee
- [ ] Verify access reviews for all systems, especially anything touching production or customer data
- [ ] Test the joiner-mover-leaver process end to end with a real case
- [ ] Confirm backup and logging are flowing to the global SOC

GOVERNANCE

- [ ] Hold the first monthly business review with global leadership
- [ ] Publish the SLA definitions and baseline the current numbers, however unflattering

NOTES, OWNERS AND OPEN QUESTIONS

Days 31 to 60 · Build the operating rhythm

- [ ] Run the second payroll cycle the one that tells you whether the process works or whether the first was luck
- [ ] File the first GST return and confirm the LUT is in place for zero-rated export billing
- [ ] Complete transfer pricing documentation groundwork and confirm the cost-plus markup
- [ ] Run the first internal control self-assessment across HR, finance and IT
- [ ] Complete knowledge transfer sign-off for the pilot workload confirmed by the global team, not just the India team
- [ ] Start hiring wave two, informed by what wave one taught you about the local market
- [ ] Run the first employee pulse check founding-cohort attrition is expensive and usually visible three months before it happens
- [ ] Schedule the first business continuity and access recovery test

Days 61 to 90 · Prove it and plan forward

- [ ] Deliver the pilot workload against its original deadline and publish the result honestly
- [ ] Complete the first quarterly compliance review across every registration and filing
- [ ] Benchmark actual cost per seat against the business case and explain every variance
- [ ] Formalise vendor management payroll, facilities, IT, recruitment, with SLAs and review dates
- [ ] Complete the first quarterly access recertification
- [ ] Submit or confirm the state incentive claim against the policy conditions
- [ ] Review the SLA baseline against target and adjust either the process or the target, with a stated reason
- [ ] Confirm the DPDP readiness roadmap has named owners and dates
- [ ] **Present the 90-day review to global leadership** and use it to lock the next two quarters of the scaling plan

NOTES, OWNERS AND OPEN QUESTIONS

Five failure modes to check yourself against

These account for most of the damage in a GCC setup, and all five are preventable before Week 1. Run this list at the 30, 60 and 90 day reviews.

SELF-ASSESSMENT

☐	**Treating the entity as the project.** Incorporation is roughly 15% of the work. The registrations, payroll design, access model and governance rhythm are the other 85%, and they determine whether the centre is auditable in Year 2.		
☐	**Underestimating notice periods.** A 90-day notice on a senior hire is the base case, not the exception.		
☐	**Designing compensation like the parent company.** An imported CTC structure will fail the 50% wage rule and force a restructuring within 18 months.		
☐	**Leaving state incentives on the table.** Most schemes require application at or before commencement and the money is not retrospective.		
☐	**A support charter instead of an ownership charter.** Centres that "support global teams" have no defensible identity and are the first thing cut in a downturn.		

Disclaimer. This checklist is general information on India GCC setup and is not legal, tax or accounting advice. Statutory thresholds, state incentive terms, Labour Code rules and transfer pricing provisions change and vary by state. Confirm your specific position with qualified Indian counsel and a chartered accountant before acting. Prepared by OpsMaven, August 2026.

NOTES, OWNERS AND OPEN QUESTIONS

State GCC incentive schemes

Read the eligibility conditions closely. Headline percentages usually sit behind investment floors and headcount minimums that a 50-person centre will not clear in year one, and several benefits are scoped to specific locations within the state. Verify current terms with the state agency before relying on any figure here.

STATE	STATED TARGETS	HEADLINE INCENTIVES	WATCH FOR
Karnataka GCC Policy 2024-29	500 new centres, ~350,000 jobs	50% rental reimbursement capped at Rs 2 crore; EPF reimbursement of Rs 3,000 per employee per month for two years; five-year electricity duty exemption	Headline benefits apply to **Beyond Bengaluru** locations (Mysuru, Mangaluru, Hubballi-Dharwad) for centres of **100+ employees**
Uttar Pradesh GCC Policy 2024	1,000+ centres, ~500,000 jobs	Capital subsidy up to 25%; 100% stamp duty exemption; wage reimbursement of 35 to 50% in year one for local hires; land cost support 30 to 50%	Capital subsidy caps tiered by investment level and paid over seven years
Maharashtra GCC Policy 2025	200 to 400 centres, 3 to 4 lakh jobs by 2030	Capital subsidy up to 20%; stamp duty exemption; rental assistance 10 to 20% by zone; interest and power tariff concessions	Payroll support applies only to salaries above Rs 1 lakh per month; caps scale by project size
Madhya Pradesh GCC Policy 2025	50+ centres, 37,000+ jobs	Capital subsidy up to 40%; payroll assistance; skill development and R&D support. India's first Tier-2-specific framework, built around Indore and Bhopal	Eligibility starts at **Rs 15 crore investment and 100 employees**; advanced tier at Rs 50 crore and 250 employees
Odisha GCC Policy 2025	Five GCC hubs, 50,000+ jobs	Concessional land pricing, rental and power tariff support, SGST reimbursement, relocation assistance	Ecosystem still maturing; verify talent depth for senior roles
Tamil Nadu	Tier-2 focus	Infrastructure, talent and fiscal incentives targeted at Coimbatore, Madurai and Tiruchirappalli	Confirm current scheme terms directly with the state agency
Telangana	Beyond Hyderabad expansion	Infrastructure upgrades and talent-focused incentives for Warangal, Karimnagar and Nizamabad	Hyderabad itself sits outside the Beyond Hyderabad benefit scope
Andhra Pradesh	Visakhapatnam, Vijayawada	Infrastructure, talent availability and fiscal support mechanisms	Confirm current scheme terms directly with the state agency

A national framework is coming. MeitY has been developing a national GCC framework aimed at extending growth into Tier-2 and Tier-3 cities since it was signalled in the Union Budget 2025. It remains in draft. State policy is what is actionable today.

INCENTIVE APPLICATION CHECKLIST

- [ ] Confirm the application window and whether it closes at or before commencement of operations
- [ ] Check the investment floor and headcount minimum against your year-one plan, not your year-three plan
- [ ] Confirm whether the benefit is location-scoped within the state
- [ ] Identify the disbursement schedule and the annual compliance reporting it requires
- [ ] Assign an owner for the claim before incorporation

You do not need to build a corporate services layer in order to own a capability centre.

You need someone to run it to a standard you can audit. OpsMaven is an Operations-as-a-Service partner for global companies building and running operations in India. We run the functions a new GCC needs from Day 1, without the parent company having to build them.

HR and People Operations · recruitment, onboarding, payroll, PF, ESI and Professional Tax compliance, employee lifecycle, Labour Codes-compliant compensation design
Finance and Accounting · bookkeeping, AP and AR, statutory filings, financial close, transfer pricing documentation support, audit readiness
IT Managed Services · helpdesk, device lifecycle, access governance, security hygiene, ITSM
Legal and Compliance · entity compliance calendar, contract operations, labour law, POSH, DPDP readiness, policy management
Admin and Procurement · vendor management, facilities, office administration

Delivered against defined SLAs with audit-ready documentation, across India, the US, ANZ and Mexico. We work with companies from incorporation through to acquisition.

> **Book a GCC readiness conversation**
> Thirty minutes with our team to pressure-test your operating model, city selection, timeline and cost case before you commit budget.

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