

Tourism Policy of Maharashtra 2024

**Government of Maharashtra,
Tourism Department,
Government Resolution No.TDS-2022/09/CR No 542/Tourism-4,
Madam Cama Road, Hutatma Rajguru Chowk,
Mantralaya, Mumbai – 400032.
Dated: 18 July, 2024**

Read:

1. G.R., H.D.(Tourism) No.MTC-1091/C.R.409/Tourism, dated 30th November 1993.
2. G.R., H.D.(Tourism) No.MTC-1097/C.R.852/Tourism, dated 26th November 1997.
3. G.R., H.D.(Tourism) No.MTC-0399/C.R.201/Tourism, dated 7th April 1999.
4. G.R., H.D.(Tourism) No.MTC-0399/C.R.142/Tourism, dated 8th July 1999.
5. G.R., H.D.(Tourism) No.MTC-2000/C.R.242/Tourism, dated 31st July 2000.
6. G.R., H.D.(Tourism) No.MTC-2001/C.R.23/Tourism, dated 16th September 2002.
7. G.R., Tourism and Cultural Affairs Department, No.MTC-2005/2/C.R.172/Tourism, dated 16th December 2006.
8. G.R. Tourism and Cultural Affairs Department, No.TDS-2015/11/C.R.:1021/Tourism, dated 04 May 2016.
9. G.R. Department of Industries, Energy and Labour, No. 2019/P.No.06/Udyog-2, dt. March 07, 2019.
10. G.R. Department of Industries, Energy and Labour, No. . PSI-2019/C.R.4/ Industries -8, Dated. 16.09.2019.
11. G.R. Department of Industries, Energy and Labour, Government Decision No. No.ITP-2021/Pro.No.170/Udyog-2, dt. June 27, 2023.
12. State Cabinet Minutes of the meeting on 05/07/2024

1. Introduction

Over the years, the tourism industry has witnessed steady growth and has become a crucial cog in the socio-economic progress of any country and state. Today, the sector offers far more diversified services than ever before, and it has become imperative to incorporate these services in the mainstream industry. As a consequence, these new and traditional tourism services are closely linked with the development of new destinations.

Maharashtra is one of the few regions in the world which offers diverse experiences at multiple destinations for its tourists.

With such vast cultural and natural offerings, the State aims to position itself on national and international platform as global tourism destination.

Inputs from various stakeholders as well as analysis from the Ministry of Tourism (MoT), identified 23 key fiscal and 13 non-Fiscal parameters across Tourism Policies.

Sr. No.	Particulars
A	<u>Fiscal</u>
1	Registration and Stamp Duty
2	Electricity & Power subsidy
3	Capital Investment Subsidy
4	SGST Reimbursement
5	Interest Subsidy
6	Viability Gap Funding
7	Preparation of Feasibility Report
8	Seed Fund
9	Custom Duty waiver on tourism
10	Training and Skilling related incentives
11	Employment Generation
12	Development Capital Support
13	Special Incentive Package for Schedule Cast / Schedule Tribe
14	Green Incentives
15	Certification/ Quality Upgradation/Research & Development
16	Special thrust sector incentive
17	Incentives to Heritage Hotels
18	Concession to Homestays
19	Incentives to rural, forest, wildlife
20	Incentives to Meetings, Incentives, Conferences and Exhibitions
21	Incentives to Amusement Parks
22	Film Shooting Subsidy
23	Turnover linked Incentives

Sr. No.	Particulars
B	<u>Non-Fiscal</u>
1	Project Category Definition
2	Industry Status (Tourism Sector)
3	Single Window Clearance
4	National Single Window System Integration
5	Presence of State Investment Promotion Board
6	Land Bank
7	E-tendering process
8	Land Conversion Permissibility
9	Linking of projects to GatiShakti National Master Plan
10	Additional FSI/ FAR
11	Availability of PPP Projects
12	Entrepreneurship Awards
13	Participation in tourism related events and Travel Marts

An analysis by the Ministry along these parameters placed, Maharashtra as an “Emerging Tourism” state satisfying 19 of 36 parameters.

Leading States	States meeting 25-36 parameters	Arunachal Pradesh, Himachal Pradesh, Karnataka, Meghalaya, Odisha, Tamil Nadu, Uttarakhand, Uttar Pradesh, West Bengal, Rajasthan
Emerging States	States meeting 13-24 parameters	Andhra Pradesh, Chattisgarh, Goa, Gujarat, Haryana, Jammu & Kashmir, Kerala, Madhya Pradesh, Maharashtra , Manipur, Punjab, Tripura
Aspiring States	States meeting 1-12 parameters	Lakshadweep, Mizoram

Hence, to further boost tourism in Maharashtra and promote Maharashtra as a “Leading State” the Policy has been formulated with added fiscal and non-fiscal incentives as below :

- **Fiscal Incentives**

1. Capital Investment Incentive
2. Interest Subvention
3. Viability Gap Funding
4. Seed Fund
5. Green Incentives
6. Certification/ Quality Upgradation/R&D
7. Turnover linked incentives
8. Special Thrust Sector Incentive
9. Employment Generation
10. Development Capital Support
11. Special Incentive Package for SC/ST/ Differently abled/ Women Entrepreneur

- **Non-Fiscal Incentives**

12. Industry Status
13. Entrepreneurship Awards
14. National Single Window System Integration
15. Linking of projects to Gati Shakti National Master Plan

Thus, keeping the global as well as local developments in perspective, the Government of Maharashtra understands the importance of the Tourism Sector and the opportunity it presents. The state has identified Tourism as a priority sector. Thus, the government intends to review the previous tourism policy and formulate a revised tourism policy post discussion with the stakeholders of the tourism sector.

1. State recognized the need for tourism infrastructure development at prominent destinations and allocated necessary budgetary and institutional resources to develop the same. As a result, Maharashtra become the 5th most visited state in India with 15 crore 50 lakhs annual visitations.
2. The state planning department has set a target of 1 trillion US dollars for the economic development of the state and the tourism sector has a critical contribution particularly by attracting investments and providing direct and indirect employment opportunities.
3. The last few years have however, witnessed unprecedented changes in tourist preferences and demands, technological disruptions, expanding tourism supply chain, increasing price competitiveness, lock-downs due to pandemic, etc. which have transformed the tourism sector. This has led Governments and Industry to review their targets, policy / operating environment, undertake necessary reforms, and collaborate with each other more efficiently.
4. Need for enabling environment for private sector investments including institutionalization of fast-track Clearance system preferably for digital platforms.
5. Providing Financial Incentives linked to capital expenditure on tourism projects and other non-fiscal incentives such as
 - Benefits of 'Industry to tourism in terms of various exemptions and reimbursements of duties & taxes not reaching to the developer or with much delay.

- Facilitation process in obtaining permissions / approvals from other departments / government bodies within the State to be strengthened.
 - Need for skilled Human Resources across the tourism value chain especially for niche tourism experiences.
6. To enhance the participation of the Private Sector in the tourism sector development, the State intends to develop a more encouraging environment through a policy framework focusing specifically on attracting private participation in terms of investments & resources and providing competitive advantage to the State.

In view of the above, Tourism Policy 2024 for the State of Maharashtra has been formulated.

- **Government Resolution**

2. Vision, Mission, Aim and Objectives

2.1. Vision, Mission & Aim

In order to develop tourism sector in the Maharashtra, the state government has set following vision, mission and aim.



2.2. Objectives

- a. Fresh private investments into the tourism sector to the tune of approx. INR 1,00,000 Crore over 10 years period
- b. Create around 18 lakhs jobs (direct and indirect) by bringing-in technical know-how, managerial and organizational skills through private sector
- c. Over 10 years increase tourist inflow 2X times by developing destinations, infrastructure and encouraging tour operators, MICE operators and Destination Wedding Operators
- d. Attracting international tourists by providing world-class infrastructure and quality services through private sector participation, developing a more residential tourism sector and creating a complementary environment for the state's revenue.
- e. Enhancing innovation, productivity and the sector's competitiveness through the use of digital technologies and new tourism products and services.

3. Validity & Operative Period

- 3.1.** The policy will come into effect from the date of publication.
- 3.2.** The policy will remain valid for a period of 10 years from the date of publication or until amended by a new policy.
- 3.3.** Government of Maharashtra may extend or reduce the duration of this policy as per requirement. The provisions of the policy and policy issued earlier in this regard have been reinforced.
- 3.4.** The benefits provided under the previous tourism policy will continue to be applicable for the period granted on a case-by-case basis.
- 3.5.** In cases where provisional registration under the previous tourism policy has not been received and the final certificate has not been received, the benefits/incentives will be admissible as per the provisions of the policy in force at the time of issuing the final certificate.

4. Strategies

The strategy envisages achieving the following goals and objectives by providing an enabling environment for investment in this sector.

1. Developing Special Thrust Sector
2. Promote cruise tourism
3. Creation of Tourism MICE Bureau
4. Branding and Promotion
5. Ease of doing business
6. Impact assessment of Policy and tourism data analytics
7. Tourism Mitra to ensure safe and responsible tourism
8. MAHA Special Destination Development Programme
9. Maharashtra Rural Tourism Promotion
10. Granting performance based financial and non-financial incentives
11. Institutional structure for policy implementation

The above strategies are detailed in the following sections.

5. Developing Special Thrust Sector

Developing special thrust sectors in tourism represents a strategic aspect of leveraging the industry's potential for socio-economic growth. This means identifying and targeting certain sectors of the tourism industry for development based on their potential to drive the most growth. This could be eco-tourism, rural tourism, agro tourism, etc. In line with this Department of Tourism has identified thrust sectors in the State.

5.1 Mumbai Metropolitan Region (MMR) as Growth Hub

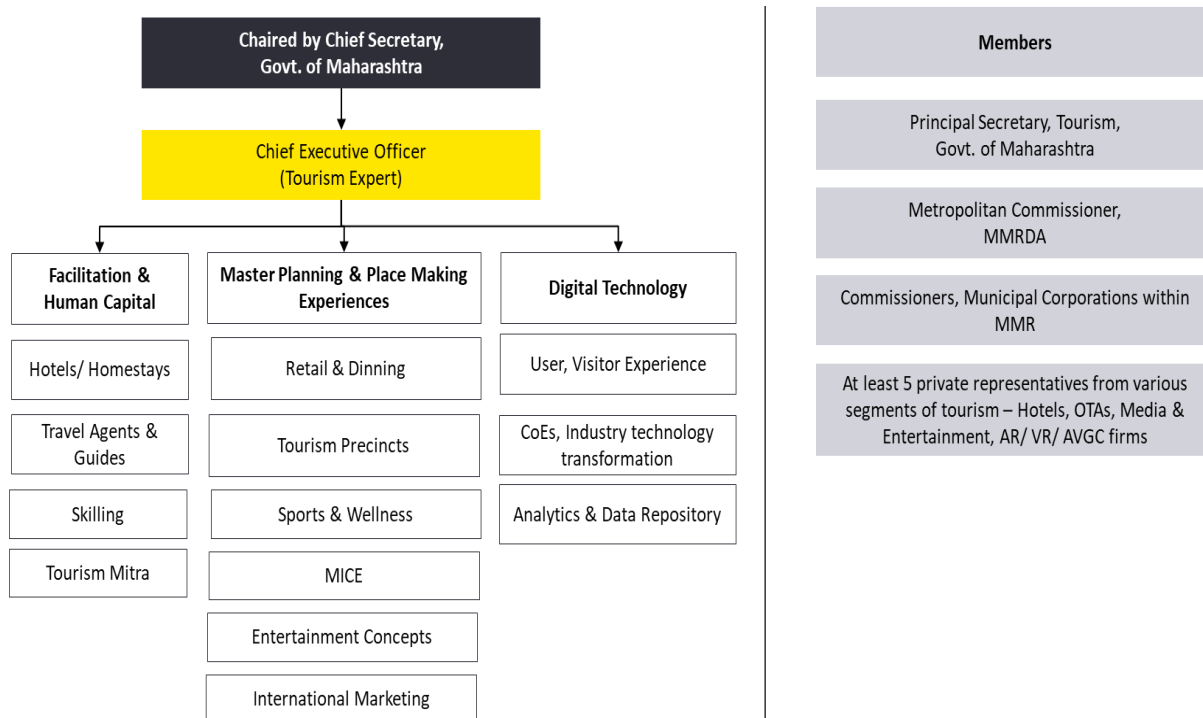
The Mumbai Metropolitan Region (MMR) holds a significant position in Maharashtra's robust economy, which is already leading other Indian states with a Gross Domestic Product (GDP) of INR 31 lakh crores, contributing to more than 13% of the country's GDP. The state aspires to further strengthen this position by aiming to be a USD 1 trillion economy by FY28.

Despite the economic influences, MMR still possesses vast untapped potential, especially in fields like Tourism. To harness this fully, the region needs to strategically invest about \$15 billion more in the sector. This investment could facilitate the rebranding of MMR into a prominent Global Tourism Hub. The goal is to significantly boost tourist footfall from the present numbers to a whopping 25+ million tourists by FY30.

However, achieving this ambitious goal requires addressing certain existing shortcomings. Currently, MMR's tourism offerings are either underutilized or underdeveloped, lacking the world-class appeal that global counterparts possess. Besides, the expanding local upper-middle and higher income classes in MMR are seeking high-quality leisure and recreational avenues. By FY30, this affluent demographic is expected to make up about 30% of MMR's population, representing a huge potential market for upscale leisure and recreational activities.

The region aims to significantly boost its economic revenue generated from tourism, raising it from the current 15 \$ billion to a staggering 55-60 \$ billion by 2030. Additionally, efforts will be made to extend the average length of a tourist's stay from the present 1-2 days to 3-4 days. This may be achievable through a strategic emphasis on Mumbai's rich natural and cultural heritage.

Capital projects are also envisioned across various facets of tourism, including Beach, MICE, Cultural & Heritage, Bollywood, Learning & Recreation, Sports, and Wellness Tourism. Each of these sectors possesses immense potential to draw both national and international tourists while providing an engaging experience. A primary intervention would be to establish an MMR Tourism Promotion & Facilitation Cell, dedicated to overseeing this transformational process. This board would work in coordination with key stakeholders like the Mumbai Metropolitan Region Development Authority (MMRDA), Municipal Corporations, and more. They would be delegated to develop an extensive master plan for tourism infrastructure and ensure its prompt execution, create a potential land bank, and form a single window clearance system to catalyse ease of doing business in the sector. The composition of this board/ cell has been presented below:



Post constitution of the cell, the annual financial burden would be borne by Department of Tourism, Govt. of Maharashtra.

Overall, through these strategic efforts, the vision of transforming the MMR into a world-class tourism hub appears achievable, driving its economy towards incredibly promising horizons.

5.2 Focus on Niche Tourism

To provide alternative livelihood options for the local community, the policy emphasizes the development of following niche tourism by offering fiscal and non-fiscal incentives:

- Rural Tourism
- Agro Tourism
- Tourism Villages
- Experiential Tourism
- Caravan Tourism
- Eco-Tourism

6. Promoting Cruise Tourism

The Indian middle class is expanding, and with it, the demand for leisure travel. Cruise tourism is still a novel concept in India, and Maharashtra intends to tap into this growing market. Maharashtra, with its extensive coastline stretching over 720 kilometers along the Arabian Sea, holds significant potential for cruise tourism. The state has 2 major, 48 minor ports and major rivers. Maharashtra's coastal climate is tropical, with the main tourist season running from October to March, which coincides with the peak cruising season in the region. This allows for optimal utilization of cruise tourism potential.

The state's capital, Mumbai's geographical position makes it an ideal starting point for cruises heading towards various destinations in India, the Middle East, Southeast Asia, and beyond. Mumbai's excellent air connectivity with major cities across the world, along with its well-

developed road and rail networks, makes it convenient for international and domestic tourists to begin or end their cruise journeys in Maharashtra.

The state's diverse coastal destinations like Alibaug, Murud-Janjira, Ganpatipule, Tarkarli, and Dapoli provide scenic beauty and cultural experiences. Along the coast the tourist can experience mangroves, ancient temples, engineering marvels in the form of sea forts, sea caves, etc. To boost tourism potential along the coast of Maharashtra following initiatives are being taken by the State:

- Tourism Jetty at Veldur in Ratnagiri District
- Tourism Jetty at Kashid in Raigad District
- Construction of jetty at Arnala fort - Tal Vasai - Dist. Thane
- Passenger Jetty at Janjira Fort, Raigad District
- Tourism Jetty at Padmadurg in Raigad District
- Tourism Jetty at Suvarnadurg in Ratnagiri District
- Tourism Jetty at Underi in Raigad District
- Tourism Jetty at Durgadi - Kalyan in Thane District

River cruise tourism is an emerging niche within the broader cruise industry, and Maharashtra, with its network of rivers, has the potential to develop this segment further. Maharashtra is home to several rivers, including the Narmada, Godavari, Vashisti, Savitri, Krishna, and Tapi. These waterways offer untapped potential for river cruising, providing a different perspective of the state's hinterland. River cruises can offer a more intimate and immersive cultural experience. Passengers can explore local villages, historical sites, and experience traditional Maharashtrian hospitality, cuisine, and arts along the riverbanks. The state's rivers flow through diverse landscapes, including forests and wildlife sanctuaries. River cruises can offer eco-tourism opportunities such as bird watching, nature walks, and visits to conservation areas. The riverine regions of Maharashtra are known for agriculture and river cruises can integrate agritourism. Unlike sea cruises that may be seasonal due to monsoons, river cruises can potentially operate year-round, weather permitting, thus providing a steady stream of tourism revenue. To boost river tourism potential in Maharashtra following initiatives will be taken by the State:

- Inclusion of Sardar Sarovar Portion of Maharashtra from Nandurbar (Toranmal base) to Statue of Unity in the ongoing Luxury River Cruise Tourism project between Gujarat and Madhya Pradesh Tourism.
- Inclusion of Vashisti River in Konkan for Budget River Cruise and Local Ferry Cruise.
- River Cruise Tourism on perennial rivers like Godavari and Narmada with Budget River Cruise or Local Ferry Cruise.

- Inland Water Bodies i.e. Major and Medium dams of Konkan, Nashik, Pune and Nagpur divisions can be developed as major tourist attractions by incorporating small/medium sized Budget River cruises, floating house boats, coupled with nearby tourist attractions.

7. Tourism MICE (Meetings, Incentives, Conferences and Exhibitions Bureau)

Government of Maharashtra would set up Tourism MICE Bureau whose aim would be to encourage events industry in the state and get more and more marquee, large events in the state. The MICE Bureau board would be constituted under chairpersonship of Principal Secretary/ Secretary (Tourism), Government of Maharashtra. It would comprise of members from state government, event organisers and event associations. The private members on the board can be reconstituted periodically to ensure fair representation from the industry. Post constitution of the bureau, the establishment cost for first 4 years would be borne by Department of Tourism, Govt. of Maharashtra. Thereafter, the Bureau would operate on self-sustaining model. Initially the focus areas of the Bureau would Mumbai Metropolitan Region (MMR), Pune, Nashik and Nagpur.

❖ The objectives of Bureau would be as follows:

- Promote Maharashtra as a major destination for organizing world class events.
- Connect and coordinate with national and international event organisers to ideate, conceptualize and organize events.
- Create guidelines for easing organising events in the state.
- Identify major roadblocks and work towards making Maharashtra a preferred destination for domestic as well as international events.
- Coordinate with various stakeholders and ensure speedy and transparent process for event organisers in the state.
- Promote event management as a part of skill development and encourage training programmes, certificate courses etc. in state colleges and universities.

7.1. Roles and Responsibilities of MICE Bureau

The MICE Bureau will play a vital role in promoting a city or region as a destination for meetings, conventions, conferences, and events. Some key responsibilities of the Bureau include:

7.2. Marketing and Promotion: One of the primary functions of a the bureau is to market and promote the destination to event planners, organizers, and decision-makers. This involves creating marketing materials, attending trade shows and industry events, and leveraging various marketing channels to attract events to the destination.

7.3. Sales and Business Development: The bureau would work to attract meetings, conventions, and events to their destination by actively selling the benefits and amenities of the location to event planners and organizations. This includes building relationships with key stakeholders, responding to inquiries, and bidding for events.

- 7.4. Event Planning and Support:** The bureau would provide assistance to event planners by offering resources, information, and support services to help plan and execute successful events. This may include assistance with venue selection, accommodation options, transportation, local attractions, and other logistical arrangements.
- 7.5. Advocacy and Partnership Building:** Serve as advocate for the meetings and events industry within their community and region. It will work to build partnerships with local businesses, government agencies, industry associations, and other stakeholders to support the growth and success of the meetings and events sector.
- 7.6. Research and Data Analysis:** Conduct research and collect data on the meetings and events industry, visitor trends, market demand, and other relevant factors to inform their marketing and sales strategies. This includes tracking performance metrics, conducting surveys, and analysing economic impact data.
- 7.7. Destination Management:** It may also be involved in destination management efforts, including coordinating with local authorities and stakeholders to ensure the smooth operation of events, managing visitor services, and addressing issues related to infrastructure, safety, and sustainability.

8. Branding, Marketing, and Promotion

- 8.1.** State intends to create distinct identity of Maharashtra Tourism by adopting a 360-degree approach towards Marketing & Promotion through a dedicated campaign which would include
- a) Digital / Online Marketing –** With the increasing access & ease to digital means, Tourist world-wide are using Internet in all phases of tourist journey starting from planning a trip, booking travel & stay, and finally leaving their reviews. Under the Policy, State shall use multiple modes of digital marketing such as Search Engine Optimization (SEO) techniques, Content Marketing including Videos, blogs, podcasts, etc., Email marketing involving prompt emails to contacts on new launches, events or tourism related activities, Pay-per-Click advertising, and social media marketing through Twitter, Instagram, etc.
State shall completely revamp its Tourism website and mobile application with the objective of making it as one-complete tourism platform for the State of Maharashtra providing all required information in multiple languages and interface with the ecosystem of tourism service providers.
 - b) Print / Offline Marketing –** State, besides online marketing, shall carry out a parallel offline marketing campaign which would include displays at airports and other tourist entry-points; billboards at major tourist points; transit advertisements on buses, metro, taxis, autos, etc.; Content advertisement on television telecast as short videos / ads; Print advertising through brochures, leaflets, Coffee table books and ads in Travel magazines, Souvenirs & merchandise.
 - c) People Marketing –** State shall shortlist & engage Celebrities as its brand ambassador for various themes and for national and international platforms. State shall also engage Influencers and Bloggers operating in tourism sector for spreading awareness and positive spokespersonship.

- d) Events – State shall participate in at-least 5 International events and 10 National events on an annual basis to market its tourism destinations and showcase Investible projects. State shall also organise at-least 1 Mega Tourism Investment Summit every year. A Calendar of Events shall be drawn for all-year round with focus on specific theme every month.
- e) Destination Marketing Companies (DMCs) – State shall appoint professional marketing and public relation agencies in the overseas markets as DMC to strengthen Maharashtra's presence in international source markets.
- f) Partnerships – State shall take up joint promotion & marketing efforts with other states and collaborate with Tour Operators and Online Travel Operators to curating travel itineraries and offerings. State shall also carry out cultural exchange programs with other countries to promote each other destinations & cultural / natural heritage.

8.2. Tourism Festivals

Maharashtra is home to many events and festivals due to its diverse cosmopolitan culture. A special list of such events and festivals will be prepared and promoted as an avenue for tourism. Through this, various tourist places / attractions of the state will be widely publicized. For this, an annual calendar will be prepared and publicized by the Directorate of Tourism.

8.3. Signage at Tourist Destinations

DoT will install signage/ boards at all major destinations and routes across the state.

- 8.4. The beneficiaries seeking above benefits under this policy would be required to take prior approval from the Directorate of Tourism (DoT), Government of Maharashtra as per prescribed norms. Directorate of Tourism to setup mechanism for implementation of Branding, Marketing & promotion by engaging expert consultant/ agency.

8.5. Excellence Awards

Annual Tourism Awards will be instituted for recognition of excellence in tourism products and services as also for contribution to the growth of tourism in the State. The various categories are mentioned below:

1. Accommodation Facility
2. Tour Operator
3. Travel Fleet operator
4. Tourist Infrastructure Project
5. Banquet/Convention Facility
6. Skills
7. Leading Tourism Initiative by a District
8. Blogger
9. Photographer
10. Restaurants
11. Start-up
12. Marketing Campaign
13. Best Tourism Villages

14. Any other category as decided by the DoT

Detailed guidelines in this regard will be issued here after.

9. Ease of Doing Business

Directorate of Tourism, Government of Maharashtra is in the process of creating a single-window clearance mechanism for various approvals/ clearances required by tourism units in the state of Maharashtra. The core objectives of this framework are:

1. To enable an online one-stop shop for providing hassle free licensing approval
2. To reduce delays and improve efficiency in processing various applications.
3. To remove duplication of information and redundancies in processes
4. To provide automated workflow in accordance to the citizen charter of the respective department.

This single window clearance system would be integrated with National Single Window System. The integration of single window clearance system with the National Single Window System will enhance its functionality and efficiency. This integration will enable centralized and simplified processes by providing a unified platform for obtaining all necessary approvals and clearances from various government departments and agencies.

The Department of Tourism to bring about ease in doing business have undertaken certain reformative steps. As per the GR titled 'Regarding the launch of a single window system to facilitate the establishment of hospitality industry' dated 2 November 2020 by the Tourism and Cultural Affairs department, Government of Maharashtra, only 10 permits/licenses and 9 self-certificates are required to facilitate the process of starting the hospitality industry in the state.

- **Investor facilitation Cell:**

The Directorate of Tourism will setup investor facilitation cell integrated with Maharashtra Industry, Trade and Investment Facilitation cell (MAITRI) of Department of Industries, Government of Maharashtra or as decided by Government. This cell will act as a converging body to monitor the sector progress within the state. The major functions of this Cell will include tourism investment promotion and investor facilitation in the state. The summary of major features will include:

1. Conduct project monitoring and review of the existing projects within the state.
2. Attract fresh investments in the tourism sector and develop the brand equity of Maharashtra as a top global tourist destination.
3. Act as a one stop connect for providing relevant information to the investors regarding information on the business approvals required for starting a business in the state.
4. For premium investors a dedicated professional acting as 'Relationship Manager' shall be assigned by the Department who would be one-point contact & coordinator between the State and the Investor.

10. Impact Assessment of Policy and Tourism Data Analytics

- 10.1. State shall be undertaking an annual assessment of the impact of the measures taken under this policy on the stipulated targets. The assessment shall be based on a comprehensive data-

based analysis comparing the baseline vis-à-vis achievement on the defined parameters. Revision in targets and timelines shall be carried out, if required.

- 10.2.** State further intends to expand the tourism data analysis activity beyond the assessment of performance indicators to the overall tourism sector performance by including data points pertaining to demand side indicators such as tourist arrivals, stay duration, visitor spend, preferred destinations, origin, age group, GST collection, etc. and supply side indicators such as hotel rooms, density, price competitiveness, tourism potential, products, skilled workforce, taxes, ease of doing business, no. of jobs created, impact on GDP, etc.
- 10.3.** The analysis could be shared with the prospective private investors in order to increase their confidence, analyze trends over a period, compare with other geographies and finalize a much-balanced PPP transaction.
- 10.4.** State recognizes the importance of research and analysis and therefore, intends to undertake a comprehensive approach of data collection and analysis through
- collaboration with the private players operating in the travel and tourism sector for obtaining qualitative data and perception-based survey.
 - reaching out to international agencies such as United Nation World Tourism Organization (UNWTO), World Travel & Tourism Council (WTTC), World Bank (WB) and other tourism research organizations for using their data sets for benchmarking with best practices.
 - use of latest technology in the field of data analysis including social media analytics, etc.
 - encouraging a consistent methodology of data collection across the State, and
 - building capacity within the tourism department in the State.
- 10.5.** Market Research and Data Analytical Cell specifically for undertaking tourism research & surveys, information management, generation of statistics and its analysis is created at Directorate of Tourism. To ensure a high quality of service, the activities of the Cell shall be outsourced to a professional entity or consultants, experts who has expertise in data research and analysis. DoT should engage expert consultant/ agency to implement the same. Government to provide financial support to DoT for implementation of cell.

11.Introduction of Tourism Mitra to ensure Safe & Responsible Tourism

11.1. Objectives

- Instill a sense of safety amongst tourists by providing them secure and safe travel within the state; also provide information to tourists and visitors on law, customs, culture and attractions in the vicinity.
- Initiate a drive within the state with stringent provisions in the law along with a dedicated force and technology deployed to yield tangible results.

11.2. Action Plan

The DoT will form a special task force to ensure safe and responsible tourism. The local bodies and local population will also be consulted while forming this task force. An induction and training program for Tourism Mitra force will be designed and conducted by the DoT. These officers will be deployed at the destinations through an agency (Maharashtra Security Force) and will not be considered employees during their tenure.

The following activities will be undertaken by the tourism task force:

- Identify top tourist destinations which attract a higher influx of tourists and deploy Tourism Mitra at these destinations.
- Tourism Mitra will provide essential information to tourists and visitors on law, customs, culture, and attractions in the vicinity.
- Tourism Mitra will also help in maintain sustainable tourism practices at the tourist destination and ensure that sustainable tourism practices are followed at the destination.
- Tourism Mitra will also assist in monitoring of adventure tourism activities at various destinations with Directorate of Tourism (DoT) and other local officers of forest or Archeology Department. Tourism Mitra will also make tourist aware of the risk and safety in adventure tourism activities.
- Tourism Mitra will also ensure safety of women and other tourist at the destinations.
- Tourism Mitra will ensure prohibition on use of non-biodegradable / plastic waste, items etc. to maintain the cleanliness and homeostasis of the destination.
- Tourism Mitra also to help in greening the destination.
- Retired police/ Maharashtra Security Force/ any other agency available will be deployed by DoT on Tourist destinations. Appointment of such Tourism Mitra will be done through outsourced agency selected by DoT.

Accordingly financial assistance will be provided by the Department to DoT.

12.MAHA Special Destination Development Program

12.1. With the objective of developing tourism at regional level, Government of Maharashtra decided to take up MAHA Destination Development Program as part of the Tourism Policy 2024.

a. Vision

To develop 50 sustainable special tourism destinations across the state and help generate jobs for local population.

b. Objectives

The strategic objectives of the Program are:

- (i) To spread and enhance footfalls, stay duration and per capita spend at the destinations by providing world class experience.

- (ii) To generate jobs including business opportunities in the sector for local communities.
- (iii) To educate and enhance the skills of local youth in tourism and hospitality.
- (iv) To encourage private sector participation and attract investments.
- (v) To preserve and augment the local cultural & natural resources and reduce the carbon footprint.

c. Key Strategies

To achieve the defined vision and objectives of the Program, following key strategy pillars must be followed under the Program:

- (i) Develop benchmarks and standards for major tourism themes.
- (ii) Sustainable and responsible tourism
- (iii) Destination and tourist-centric approach
- (iv) Integrated and holistic development of tourism destination
- (v) Focus on Domestic Tourism
- (vi) Policy and Institutional Reforms
- (vii) Operation and maintenance on sustainable basis
- (viii) Synergy with other central and state schemes

d. Major Tourism Themes

The Program will encourage the development of benchmarks and standards for generic and theme-specific development of tourism destinations and the Directorate of Tourism/Districts will follow the benchmarks and standards while planning and developing the projects. Following major themes have been identified for tourism under the Program.

- (i) Culture and Heritage
- (ii) Spiritual Tourism
- (iii) Adventure Tourism
- (iv) Eco-Tourism
- (v) Wellness Tourism
- (vi) MICE Tourism
- (vii) Rural Tourism
- (viii) Beach Tourism
- (ix) Cruises – Ocean & Inland
- (x) Niche Tourism

All other themes will fall in one of the above major tourism themes. A destination may be developed for one or more major themes. Details of the program are attached at **Annexure– A**.

13. Maharashtra Rural Tourism Promotion

13.1. Introduction

1. To promote Rural Tourism, competition has been initiated by the Directorate of Tourism, Government of Maharashtra. It focusses on 'Honoring the Soul of Maharashtra' while advancing its objectives to foster social and infrastructural development.

2. The competition seeks to further deepen the sense of competitiveness and pride among Maharashtra's villages.
3. It aims to identify villages with an unwavering commitment towards uplifting the rural economy and the preservation of cultural and natural heritage through tourism.
4. Recognition of such villages will serve as an exemplary model for sharing best practices among other villages.

13.2. Objectives

The main objectives of the Competition are:

1. Development of rural tourism destinations.
2. Progress in empowering the rural population.
3. Enhance attraction capability and encourage rural change.
4. Strengthen multi-level governance, collaborations, and community engagement.
5. Boost connection, infrastructure, financial access, and investment.
6. Advancement and digitalization.
7. Develop new products and integrate value chains.
8. Promote the connection between resilient, equitably distributed, and sustainable food systems and tourism.
9. Increase the conservation of natural and cultural resources.
10. Encourage sustainable methods to make better use of resources, reduce emissions, and reduce waste.
11. Improve knowledge and abilities.

13.3. Areas of Evaluation

The broad areas for evaluation on the basis of the United Nations 2020-30 agenda for sustainable developmental goals will be as follows:

1. Cultural and Natural Resources
2. Economic Sustainability
3. Environmental Sustainability
4. Governance and Prioritization of Tourism
5. Health, Safety and Security
6. Promotion and Conservation of Cultural Resources
7. Social Sustainability
8. Tourism Development and Value Chain Integration
9. Infrastructure and Connectivity

13.4. Categories for Recognitions

There will be the following categories under which villages can fill the nominations:

1. Best Tourism Villages – Heritage
2. Best Tourism Villages – Agri Tourism
3. Best Tourism Villages – Craft
4. Best Tourism Villages – Responsible Tourism

5. Best Tourism Villages – Vibrant Villages
6. Best Tourism Villages – Adventure Tourism
7. Best Tourism Villages – Community-Based Tourism
8. Best Tourism Villages – Wellness

13.5. Output and outcome of the Competition

The winners/awardees of the competition will be facilitated by the Department of Tourism and shall further get the funds from the State Government to implement and develop the tourism infrastructure which they envisage. Hence, it shall boost the rural tourism in the state and shall help in further development of tourism infrastructure in rural destinations.

Detail guidelines are annexed as **Annexure B**

14. Performance based Fiscal & Non-Fiscal Incentives to boost tourism in a sustainable manner

14.1. Tourism Zones

A. Tourism Zones which would be an earmarked area with specified boundaries offering large potential for tourism sector development. State shall be notifying these Zones from time to time based on the

- a. Existing tourism themes, attractions, offerings & future potential.
- b. Connectivity by air, rail, road and waterways from major destinations / entry points.
- c. Connection with prominent travel itineraries.
- d. Availability of basic infrastructure with respect to utilities such as power, water, health services, etc.
- e. Impact on natural & cultural environment.
- f. Any other parameter considered suitable by the State.

B. The following rules and laws should be strictly enforced in these tourist areas:-

- a. The Deputy Chief Executive Officer (Gram Panchayat) of the concerned Zilla Parishad, will act as the District Tourism Coordinator at the district level. He will coordinate and implement all the government schemes in terms of tourism development in the rural areas of the district.
- b. The Commissioner / Chief Officer of the concerned Municipal Corporation / Municipal Council for urban areas will act as Tourism Coordinating Officer. They will co-ordinate and implement all the government the schemes of in terms of tourism development in the municipal Corporation /Council area.
- c. The Deputy Collector (General Administration) of the concerned district will act as the District Tourism Officer.
- d. All the tourism areas in the state are being declared as plastic free tourism areas and it will be the responsibility of the tourists / organizations / non-governmental organizations / tourism organizations / tourism stakeholders to strictly comply with the notification / rules

of the state and central government issued under the Environment Protection Act. In case of violation of law, these concerned authorized officers will be bound to take legal action.

- e. Under Swachh Bharat Abhiyan, the responsibility of providing facilities for drinking water, management of public toilets, solid waste management etc. will be the responsibility of the local bodies / administrations.

C. State shall further notify following regulations to be followed strictly in these Tourism Zones:

- a. Zones to be declared as 'no single-use plastic' zones with complete ban and penalties on use of disposable plastic water bottles, package eatables, Styrofoam / Thermocol disposable plates & cutlery, etc. by any Tourism Unit.
- b. Availability of Clean Drinking water / vending machines, Public Conveniences and waste disposal bins in every 2000 sqm.
- c. Every Eligible Tourism Unit shall showcase / display artifacts, photographs, souvenirs, etc. of the local are & cuisine, destinations, culture, etc.
- d. 100% Wi-Fi coverage
- e. A Control Room with CCTV coverage at major tourist sport
- f. 24x7 Tourist Police helpline
- g. 24x7 Fully equipped ambulance on call
- h. Adequate Street lighting and landscaping

- D.** The projects developed under these notified Tourism Zones shall be entitled for the Financial Incentives enumerated in this chapter. PPP projects of the State shall not be eligible for the said incentives.

14.2. Classification of tourism units/Zones in Maharashtra

14.2.1. Mega Project classification and threshold limits

Government of Maharashtra realizes the multi-fold benefits of mega project investments in the tourism sector. A tourism unit will be awarded a mega/ultra- mega project status as per the Fixed Capital Investment (FCI) AND the direct employment generated.

Tourism Units with Fixed Capital Investments or employing direct regular persons according to the threshold limits as stated in Table 1, will be classified as Mega/ Ultra-Mega projects.

Table 1 Mega project classification and threshold limits

Type of Units	Area	Zone Classification	Fixed Capital Investment in INR crore	Direct employment generation
Mega project unit	Mumbai, Thane, Navi Mumbai Municipal Area	A	300	400
	Nasik, Pune, Aurangabad, Nagpur Municipal Corporation	B	150	200
	Rest of the Maharashtra	C	100	50
	Specially Declared Tourism Zones	STZ/STD	50	50
Ultra Mega project unit	Entire state		500	800

14.2.2. Large Tourism Units

Large scale tourism units with investment more than Medium Services Enterprises as defined under the MSMED Act 2006 but less than Mega projects, will be classified as large scale tourism units.

14.2.3. MSME (Micro, Small & Medium Enterprise) tourism Units

In accordance with the provision of MSMED Act 2006, amended time to time, the MSME tourism units will be classified under service enterprises.

Table 2 MSME classification and threshold limits

Type of Project	Minimum Investment	Minimum Direct Employment generation
Micro	Up to Rs.1 Cr	10
Small	Up to Rs.10 Cr	15
Medium	Up to Rs.50 Cr	25

14.3. Eligible Tourism Units – Projects in the following categories are eligible for incentives.

Category	Type of Unit
Accommodations (A)	Hotels / Motels / Youth Hostels/Youth Clubs Resorts / Log Huts / Cottages
Accommodations (B)	Serviced Apartments, Apartment Hotel, Tourist Villas Time-Sharing Resorts Agro/ Rural/ Eco tourism units Homestays/ Bed & Breakfast/ Vacation Rental Homes/ Tented Accommodation/ Tourist Apartments/ Bamboo Huts/Tree House/ mud cottages Cruise boats / Yachts / House boats for tourist.
Food & Beverages	Wayside Amenities Restaurants / Food kiosks or Food Courts at Tourist destinations/ Beach Shacks/Tents/Glassy Pods etc. with Scientific Waste Management facilities.
Travel & Tourism	MICE or Convention Centres. Exhibition Spaces, Wellness Centres Tourism or Hospitality Training Centres / Hotel Management Institutes/Tourist facilitation centres etc.
Entertainment & Recreation	Ropeways / Cable Cars Amusement Parks / Theme Parks/Adventure tourism units or parks Golf Course, Caravan & Caravan Park, Heli Tourism projects, Unity Malls, AR-VR Zones, 7 D and above Experience, Global Tourism Village, Art and Cultural Center etc. Cultural Centre / Amphitheatres / Theatres / Art Galleries/Viewing Gallery Retail Zones such as shopping malls / Multiplex / Video Game Zones (only if it's part of any other Eligible Tourism Unit)
Other Tourism Units	Handloom/Handicraft shops Development of adventure tourism landing sites Development of Hospitality Parks E-Vehicles for tourist Restoration / conservation of Historical/Heritage structures/Accommodations/Buildings used as tourist attractions.

All eligible units must be registered with DoT/ Ministry of Tourism (MoT), Govt. of India and use of Booking platform of DoT if available, is compulsory.

In addition to above, any other tourism projects (not listed in this policy) may be considered upon approval from High Powered Committee.

The detail definition of the above Eligible Tourism Units is placed in *Annexure C*.

14.4. Fiscal Incentives

Following incentives would be available to all eligible tourism units:

14.4.1. Capital Investment Incentive

All eligible tourism units as defined in this policy would be eligible for capital investment incentive as per table below:

Category	Type of Unit	Incentives
Accommodations (A)	Hotels / Motels / Youth Hostels/Youth Clubs Resorts / Log Huts / Cottages	20% of the eligible capital investment or INR 20 crore whatever is less
Accommodations (B)	Serviced Apartments, Tourist Villas Time-Sharing Resorts Agro/ Rural/ Eco tourism units Homestays/ Bed & Breakfast/ Vacation Rental Homes/ Tented Accommodation/ Tourist Apartments/ Bamboo Huts/Tree House/ mud cottages Cruise boats / Yachts / House boats for tourist.	15% of the eligible capital investment or INR 15 crore whatever is less
Food & Beverages	Wayside Amenities Restaurants / Food kiosks or Food Courts at Tourist destinations/ Beach Shacks/Tents/Glassy Pods etc. with Scientific Waste Management facilities.	15% of the eligible capital investment or INR 15 crore whatever is less
Travel & Tourism	MICE or Convention Centres. Exhibition Spaces, Wellness Centres Tourism or Hospitality Training Centres / Hotel Management Institutes/Tourist facilitation centres etc.	15% of the eligible capital investment or INR 15 crore whatever is less
Entertainment & Recreation	Ropeways / Cable Cars Amusement Parks / Theme Parks/Adventure tourism units or parks Golf Course, Caravan & Caravan Park, Heli Tourism projects, Unity Malls, AR-VR Zones, 7 D and above Experience, Global Tourism Village, Art and Cultural Center etc. Cultural Centre / Amphitheatres / Theatres / Art Galleries/Viewing Gallery Retail Zones such as shopping malls / Multiplex / Video Game Zones (only if its part of any other Eligible Tourism Unit)	15% of the eligible capital investment or INR 15 crore whatever is less
Other Tourism Units	Handloom/Handicraft shops Development of adventure tourism landing sites E-Vehicles for tourist Restoration / conservation of Historical/Heritage structures/Accommodations/Buildings used as tourist attractions.	15% of the eligible capital investment or INR 10 Lakhs whatever is less
Ultra Mega Project Unit		10% of the eligible capital investment or INR 25 cr. whatever is less.

14.4.2. Other Fiscal incentives to Large, Mega and Ultra Mega tourism projects

	A	B	C	STZ/STD	Ultra Mega project unit
Eligibility Period (in years)	5	7	10	10	15
SGST reimbursement	50% of SGST on net paid	75% of SGST on net paid	100% of SGST on net paid	100% of SGST on net paid	100% of SGST on Gross payable
Electricity duty Exemption	50%	75%	100%	100%	100%
Electricity Tariffre fund (Difference between commercial tariff and industrial tariff)	50%	75%	100%	100%	100%
Interest subventions	Upto 5% Interest subventions on Loan of upto INR 5 Crore. Ceiling on total interest subventions shall be maximum INR 20 Lakhs within the given eligible period	Up to 5% Interest subventions on Loan of upto INR 10 Crore. Ceiling on total interest subventions shall be INR 25 Lakhs of total interest paid within the eligible period	Up to 5% Interest subventions on Loan of upto INR 15 Crore. Ceiling on total interest subventions shall be 30 Lakhs of total interest paid within the eligible period	Up to 5% Interest subventions on Loan of upto INR 20 Crore. Ceiling on total interest subventions shall be INR 50 Lakhs within the given eligible period	Up to 5% Interest subventions on Loan of upto INR 25 Crore. Ceiling on total interest subventions shall be INR 75 Lakhs within the given eligible period
Quality certification, Travel for Life Registration & Certification etc., incentives	Reimbursement offered up 100% or Rs.2.00 lakh for National Certification and Rs.10.00 lakh for International Certification. <p>a. Applicants shall be eligible for costs associated with quality certification as below :</p> <ul style="list-style-type: none"> - Cost of certification (registration, application fees and other payments to certifying authority) - Cost of association consulting, limited to 50% of cost of certification <p>d. Only quality certifications recognized by the Department MoT shall be eligible.</p> <p>e. Reimbursement shall be disbursed upon submission of proof of obtaining certification & its cross verification.</p>				
Sustainability Initiatives Incentive (refer note no. 11 below)	Terms			Incentive	
	Maximum percentage of investment in capital cost of implementing the sustainability initiatives			Upto 25%	
	Ceiling on reimbursement per project			Up to INR 25 Lakhs or actual GST paid cost whatever is less	
Stamp duty and Registration charges exemption	50%	75%	100%	100%	100%
	Sale / Lease deeds executed in respect of purchase / lease of land/ built-up area for a tourism project, provided that the sale deed, lease deed is entered into during the period of the Policy. Mortgage and hypothecation for undertaking a tourism project during the Period of the Policy.				

14.4.3. Other Fiscal Incentives to MSME units

	A	B	C	STZ/STD
Eligibility Period (in years)	05	05	07	07
SGST reimbursement	50% of SGST of on net paid	75% of SGST of of on net paid	100% of SGST of on net paid	100% of SGST of of on net paid
Electricity duty Exemption	50%	75%	100%	100%
Electricity Tariff refund (Difference between commercial tariff & industrial tariff)	50%	75%	100%	100%
Interest subventions	Up to 5% Interest subventions on Loan of up to INR 5 Crore . Ceiling on total interest subventions shall be INR 20 Lakhs within the given eligibility period	Up to 5% Interest subventions on Loan of up to INR 10 Crore . Ceiling on total interest subventions shall be INR 25 Lakhs within the given eligibility period	Up to 5% Interest subventions on Loan of up to INR 15 Crore . Ceiling on total interest subventions shall be INR 50 Lakhs within the given eligibility period	Up to 5% Interest subventions on Loan of up to INR 20 Crore . Ceiling on total interest subventions shall be INR 50 Lakhs within the given eligibility period
Quality certification incentives, Travel for LiFERegistration & Certification etc.	Reimbursement offered up 100% or Maximum Rs.2.00 lakh for National Certification and Rs.10.00 lakh for international Certification. a. Applicants shall be eligible for costs associated with quality certification as below : - Cost of certification (registration, application fees and other payments to certifying authority)			
Sustainability Initiatives Incentive (refer note no.11 below)	Terms		Incentive	
	Maximum percentage of investment in capital cost of implementing the sustainability initiatives		Upto 25%	
	Ceiling on reimbursement per project		Up to INR 25 Lakhs or actual GST paid cost what ever is less	
Stamp duty and Registration charges exemption	50%	75%	100%	100%
	Sale / Lease deeds executed in respect of purchase / lease of land/ built-up area for a tourism project, provided that the sale deed, lease deed is entered into during the period of the Policy. Mortgage and hypothecation for under taking a tourism project during the Period of the Policy.			

14.4.4. Fiscal incentives for other Tourism Units

Following are the other tourism units eligible for financial incentives-

1. Adventure Tourism Units (Air, Land & Water based units)
2. Agro Tourism/ Rural Tourism/Eco Tourism
3. Beach Shacks
4. Caravan & Caravan Park
5. Home Stay/ Bed & Breakfast/ Vacation Rental Homes/ Tented Accommodation / Tourist Apartments
6. Other units as mentioned in the para indicating eligible units in this chapter.

	A	B	C	STZ/STD
Eligibility Period (inyears)	03	03	05	05
SGST reimbursement	50% of SGST on net paid	75% of SGST of on net paid	100% of SGST of on net paid	100% of SGST of on net paid
Electricity duty Exemption	50%	75%	100%	100%
Electricity Tariff (Difference between commercial tariff and industrial tariff)	50%	75%	100%	100%
Interest subventions	Up to 5% Interest subventions on Loan of up to INR 2 Crores . Ceiling on total interest subventions shall be INR 05 Lakhs	Up to 5% Interest subventions on Loan of up to INR 2 Crore . Ceiling on total interest subventions shall be INR 05 Lakhs	Up to 5% Interest subventions on Loan of up to INR 2 Crore . Ceiling on total interest subventions shall be INR 10 Lakhs	Up to 5% Interest subventions on Loan of up to INR 2 Crore . Ceiling on total interest subventions shall be INR 10 Lakhs
Stamp duty & Registration charges exemption	50%	75%	100%	100%
	Sale / Lease deeds executed in respect of purchase / lease of land/ built- up area for a tourism project, provided that the sale deed, lease deed is entered into during the period of the Policy. Mortgage and hypothecation for undertaking a tourism project during the Period of the Policy.			
<p>4. Above incentives shall not exceed to eligible Fixed capital investment of the project, within the given eligible period whichever is earlier.</p> <p>5. Eligible units should register with Directorate of Tourism and Ministry of Tourism. Also, use of Booking platform of DoT is mandatory, if available.</p> <p>6. For availing of incentives, registered units have to apply for eligibility certificate to Directorate of Tourism.</p>				

Note:

1. Capital Incentive shall be paid in 5 (five) equal annual installments from the Commercial Operation Date (COD) at the end of each year. Investment done in previous three years on the date of COD will be eligible only.
2. Any Eligible Tourism Unit as defined under this policy which must have made first investment (date of purchase/work order) or obtained first disbursement of term loan or development/construction permission as an effective step on or after the date on which the policy is notified shall be considered eligible under this Policy.
3. For claiming eligibility under the policy, any New / Expansion, Eligible Unit shall commence the commercial operation and also acquire the fixed assets at site, put them to use, having paid for the same, and paid for it within the permissible investment period. The permissible Investment Period will be 04 years prior to the COD.
4. The period of eligibility of Incentives for Eligible Tourism Units as per Tourism Policy 2016 shall be automatically get extended as per the eligible duration, as approved to those projects. This shall also be applicable to the projects who have initiated under 'Tourism Policy 2016' but have not commenced commercial operations or have not received occupancy certificates, shall be henceforth treated under the 'Tourism Policy 2024'.
5. Maximum incentive disbursement i.e. the monetary ceiling per year should be equal to Eligible Capital Investment divided by the eligibility period. Permissible incentives shall remain payable to the extent of eligible capital investment or eligibility period whichever is earlier. Thereafter no extension shall be admissible.
6. Interest Subventions would be applicable only on the Term Loans.
7. Applicability for Capital Incentive-The eligible tourism units who obtained or applied for provisional Registration certificate under Tourism Policy 2024 will be eligible for capital incentives.
8. The Directorate of Tourism will approve basket of incentives to all projects within the policy norms and guidelines.
9. High Power Committee (HPC), under the Chief Secretary will approve the higher incentives/ concessions and relaxing of conditions, on a case to case basis for Mega & Ultra Mega projects. If further incentives/ concessions and relaxing of conditions is sought, then the Cabinet Sub-committee on infrastructure will approve on a case to case basis.
10. Registration / Certification under mission Travel for LiFE is mandatory.
11. Registration with Directorate of Tourism, Use of portals, Booking platform, Online applications will also be mandatory once system is developed.
12. **Sustainability Initiatives Incentive:**
 - A. Installation of rainwater harvesting measures.
 - B. Restoring water bodies by de-silting defunct water bodies defunct water bodies

within the premises.

- C. Installation of mechanized eco-system based systems for sewage cleaning and zero liquid discharge solutions.
- D. Installation of renewable energy generation units which includes solar P.V. panels, Solar Wind hybrid, Mini Wind Turbine, Solar Water Pump, Solar lights, Solar heaters, Cooking system etc.
- E. Use of Passenger and Utility Electric Vehicles for the transport of goods and personnel within the facility premises and EV buses for the transport of personnel from and to the facility.
- F. Installation of Wastewater treatment and recycling systems using technologies such as Activated Sludge Process (ASP), Membrane Bio-Reactors (MBR), Reverse Osmosis (RO), Eco system based treatment etc. to increase supply and use of treated water.
- G. Installation of Smart solutions / IoT for Water and Wastewater to reduce dependency on manpower, enhance business continuity and remote operations using smart meters / pumps / sensors, data analytics, and cloud solutions.
- H. Installation of onsite organic waste converter.
- I. Installation of pollution control devices (PCD)

14.4.5. Viability Gap Funding

1. Viability Gap Funding (VGF) in case the project is essentially required to be implemented for a larger cause of tourism development and associated benefits but not viable financially on stand-alone basis. The quantum of financial support as VGF shall be in the form of a capital grant and / or operational grant at the stage of project construction and / or first 04 years after COD, as the case may be. The amount of VGF shall be equivalent to the lowest bid for capital grant, subject to a maximum of 40 percent of the total project cost.
2. State shall take reference of model documents for PPP projects drafted by NITI Aayog and Guidelines released by Department of Economic Affairs, Ministry of Finance, Government of India in this regard from time to time. Transaction Advisor(s) shall be hired for providing assistance to the State in development of bidding documents and undertaking bid process management.

14.4.6. Additional Incentives for women entrepreneurs/ SC/ST/ differently abled

New Tourism Units owned and managed by women entrepreneurs/ SC/ST/ differently abled (with minimum equity participation of 51% in the entity) will be entitled to an additional 5% capital incentive.

14.4.7. Incentives to Tour Operator, Agents, Destination Management Company (DMC), for inbound tourist

Types	Minimum Pax (Annual Per Operator)	Minimum Annual Turnover (Per Operator)	Tax Rebate on annual turnover for tour packages in Maharashtra State		
			Tour Packages with 100% foreign national tourist	Tour packages on destinations other than Metro	In Metro and Municipal Corporation area
Travel Operators/Agents	500	INR 20,00,000	15%	12%	12%
MICE	1500	INR 10,00,00,000			
Destination Weddings	1000	INR 75,00,000			
Medical Tourism Operators (For International Patients Only)	500	INR 20,00,000	15%	Not Applicable	Not Applicable

Note:

- Tour Operators/Agents/DMCs should register online declaring their intent and /tentative tour circuits, number of tourist (Male/Female) etc. on DoT portal or onlinesystem. Prior to commencement of tour
- Booking or planning should be through DoT portal for availing the benefits or the method as developed by DoT
- Providing Data of the tourists to the Directorate will be mandatory.
- GST Bills of Maharashtra State will only be accepted to calculate the turnover done in Maharashtra State, wherever is required.
- Final bill/application should be certified by Chartered Accountant (CA)/Firm of CA.
- Bills will be reimbursed on quarterly basis of the financial year.
- Wedding Destinations list will be published by DoT in consultation with stakeholders.
- The Directorate of Tourism will approve basket of incentives to all projects within the policy norms and guidelines.
- Provision of insurance for tour operators and tourists visiting Maharashtra is allowed. Option of insurance will be available for tour packages booked through government online portal or method as adopted.

14.4.8. Incentives for participating in Tourism Exhibitions, Travel Shows / Marts in India and abroad

Sr. No.	Participation in	Quantum of financial assistance
1.	Tourism Event with in Maharashtra	50% of cost of rental of stall/ space at the event or INR 2 Lakh, which ever is lower
2.	Tourism Event outside Maharashtra	50% of cost of rental of stall/ space at the event or INR 3 Lakh, which ever is lower
3.	International Tourism Event out side India	50% of cost of rental of stall/ space at the event or INR 5 Lakh, which ever is lower

The above incentive will be provided to the firms for promoting tourism products & offerings of Maharashtra State exclusively in the event. It would be given, on First-come first-serve basis, to the maximum of 5 national (within & outside Maharashtra) and 5 international participations in a year. The assistance would be provided by way of reimbursement by Directorate of Tourism.

14.4.9. Incentives for organizing Rural Tourism Fair/ Annual Fair

State Government shall publish 5 year calendar with fixed dates for major and minor sponsored tourism events to popularize tourist destinations along with tangible and intangible heritage.

Sr. No.	Category of Fair	Quantum of financial assistance
1.	Major Fair	INR 10 lakhs per year per organizer
2.	Minor Fair	INR 5 lakhs per year per organizer
3.	List of major fairs would be issued by Directorate of Tourism, Maharashtra. Incentive would be provided to max. 3 events per year per organizer.	

14.4.10. Incentives for YUVA tourism

A onetime grant of INR 25,000 for one year will be provided to youth clubs constituted within government intermediate schools (GIC/GGIC) / Government Degree College / Navodaya Vidyalaya / Kendriya Vidyalaya / Shramik school (Atal) / educational institutions such as Kasturba Gandhi Vidyalaya, Government Industrial Training Institutes (ITIs), all aided and unaided educational institutions. etc. for tourism related activities (e.g. conducting tour trips around the State and implement tourism activities in schools / district level with children) as per the government resolution dated 18th July 2023. Financial assistance will be through monitoring and executing agency as stipulated by MoT under YUVA Tourism Policy.

14.4.11. Tourism Awards

Types of Tourism awards	District Level	Division Level	State Level	Awardee
Best Tourism Village	----	INR 5 Cr	INR10 Cr	Collector, Divisional Commissioner, Local Self Government
Best Homestay	INR.25,000/-	INR.50,000/-	INR1 Lakh	Homestay
Best Agro Tourism units	INR.25,000/-	INR.50,000/-	INR1 Lakh	Agro Tourism Unit
Note: Amount received as award for best tourism village shall utilized for development of concerned best tourism village by Directorate of Tourism with Local Self-Government jointly				

14.4.12. Incentives for Hospitality Related Training and affiliation of Home Stays/Villas

Sr. No.	Item	Incentive
1.	Hospitability unit which will send its employees, tour guides etc. for Hospitability training through reputed accredited Institute/College etc.	Reimbursement of 75% of the cost of fees paid for Short/Medium term course/training or INR 12,000, whichever is less
2.	Hospitability units which will establish affiliation with Home stays or its Cluster, Tourist villas, Agro Tourism units for its quality improvement, skilling of owner of such affiliated units, Hand holding, training etc.	The two parties will sign MoU and will receive SGST reimbursement for the turnover achieved through the MoU.

14.4.13. Incentives for skill development programs

1. Courses and modules on tourism (including foreign language skills) will be provided to individuals who will be employed by hoteliers, tour operators etc. registered under the Directorate of Tourism. Maximum 600 individuals can avail this incentive per year. One person can avail this scheme at a time. 100% of the course fee or a maximum of Rs.12,500 whichever is less will be paid per student for a course of fifteen days or more.
2. Tourist guides near local tourist areas registered under Directorate of Tourism will be paid a monthly remuneration of Rs.7,500/-. It will be given for a period of three months. For this a tourist guide should have a foreign language certificate, guide training certificate, registration with the Directorate of Tourism, providing information about the trips planned by him on the portal of the Directorate of Tourism, successful completion of at least 10 trips per month in his field on the subject of his choice. Maximum 100 tour guides per division in the state will avail this benefit. Under this scheme tour guide will be paid one time

incentive during the policy period. Recommendation from registered Tour Operator Association / Hotel / Resorts / Tour Guide Association etc. with Directorate of Tourism will be taken for this purpose.

3. Industry bodies / chambers of commerce / recognized tourism and hospitality institutions etc. are encouraged to utilize their CSR funds for the development of tourism human resources for the state

14.4.14. Promotion of research in tourism/hospitality industry

1. Travel Associations/Hotel Associations/Chambers of Commerce/Other Travel and Hospitality Organizations/Nominated and Registered NGOs, Management Institutions and Universities (such as World Fund for Nature, Turtle Conservation, Heritage Conservation, Wildlife, Handicrafts etc.) recognized and registered with Directorate of Tourism, will be given financial support to 5 proposals per year selected by the Principal Secretary Tourism Committee after inviting applications and scrutinizing the proposals to a maximum limit of Rs. 10 Lakhs.
2. The research topic will be decided every year according to the relevance and need of the industry. A limit of 5 (five) such research proposals will be approved every year. Preference will be given to research conducted through recognized hospitality organizations and tourism hospitality and management academic institutions.

14.4.15. Incentives for ICT (Information and Communication Technology) enablement

1. An incentive of up to Rs.10 lakh per annum will be given for organizing and supporting national and international tour & travel marts, seminars, exhibitions and other events in the State, which employ digital platforms and new Information Technology. Only one such incentive shall be admissible in a financial year.
2. Tour and travel operators registered with Directorate of Tourism will be eligible to receive a onetime financial incentive of 25% of production cost upto INR. 10 lakhs for production of audio/video guide, digital publicity material (digital platform/ mobile application/website/metaverse), artificial intelligence, robotics, virtual reality. An incentive of 25 per cent of the expenditure or Rs.10 lakh will be admissible to only 10 entities in a financial year. This grant will be applicable only for publicity and promotion of tourist places in the state.

14.4.16. Incentives to support in reviving scarce Art, Culture and Cuisine

1. One time incentive upto INR 5 Lakh will be granted to individual/ group involved in conservation, promotion and revival of scarce or endangered indigenous art, music, craft, folk dance, and cuisine of Maharashtra within a range of 50 kms from famous tourist destinations. The group / individual would be selected by a committee headed by Principal Secretary (Tourism). For this it will be mandatory for the concerned person / group / groups to register with the Directorate of Tourism. For this purpose the Directorate of Tourism shall have the final authority to modify the list of rare arts, culture, handicrafts and food items to be issued by the notified Directorate of Tourism.
2. For the above purpose only 10 individuals/ groups/groups per year will be encouraged on first registration / first application basis.

14.4.17. Incentives for innovative products/ services

An incentive of Rs.50,000 will be awarded by the Directorate of Tourism to 10 innovative tourism projects which have been successfully implemented in the state in a new and innovative manner.

14.4.18. Incentives for employing differently abled

A tourism project in which more than 5 workers belong to the disabled category will be given an incentive of Rs.1500 per month per worker for disabled workers.

14.4.19. Incentives for Eco Tourism Certification

For the first 10 projects which meet the criteria of Sustainable Tourism of the Union Ministry of Tourism, the incentive will be admissible to the extent of Rs.10 lakh for reimbursement of expenses. However the benefit will be admissible only once per project. Preference will be given to project owners whose projects have been certified by organizations such as GRIHA / IGBC / LEED.

14.5. Eligible Capital Investment

14.5.1. "Eligible Capital Asset" or "ECI" means infrastructure (fences, internal roads, signs, toilets and other basic infrastructure) including the following elements,

1. structures and buildings; trees,
2. Indigenous and imported machinery and equipment,
3. Material handling equipment
4. Mechanical, electrical and plumbing installations
5. Fixtures, Furniture and Fittings
6. Solid and liquid classical waste treatment facilities
7. Transformer generator
8. Captive power plants, renewable energy sources etc.
9. Includes utility and installation charges etc. along with the above and other ancillary facilities installed for use in the premises.

14.5.2. Components ineligible for ECI:

1. Land cost for capital incentives except for only SGST refund
2. Only capital investment made within the last 4 years from the date of commercial operational date of the project will be eligible. Investments made during earlier periods will not be eligible for incentives.
3. Investments in intangible assets, including without limitation, intellectual property rights and goodwill, shall be ineligible.
4. Grant or similar financial assistance received from State / Central Government / or any other agency shall not be eligible for incentive.

14.5.3. All capital assets should have been paid for and should be owned or leased by the project, provided that the duration of such lease shall be:

1. For building, no less than 15 years; and
2. For all other fixed assets – no less than half the estimated residual lifetime of the asset

(where such residual lifetime shall be estimated by a licensed engineer, in the manner that may be specified by the Government of Maharashtra, from time to time).

3. Capital assets that are leased shall be valued at the Net Present Value of said assets, as on the date of execution of the lease deed or date of MoU (if applicable), whichever is later, using a discount rate of 10%, or as may be notified from time to time, provided that the lease is executed within the investment period.

14.5.4. All capital assets should be used and installed only within the Project Site. Eligible investment in ECI should not include:

1. Pre-construction expenses and cost of consultant
2. Capitalized interest.
3. Working capital
4. In case of expansion projects, ECI shall be calculated for the expansion component only, as per the calculation described above. Expansion should be more than 50% of existing capacity (e.g. rooms/rides etc.).

14.6. Non-Fiscal Incentives

14.6.1. Incentive for Agro Tourism

- a. Agri-tourism business will henceforth be recognized as agri-business such as goat rearing, dairying, sericulture, bee keeping etc.
- b. Agri-tourism license will be issued to the farmers for 10 years after verification by concerned competent authorities.
- c. The Directorate of Tourism shall encourage skill development and training for agri-tourism industries for the implementation of such policy.
- d. Farmers can sell agricultural produce or local products, handicrafts, etc. to the tourists/visitors..
- e. Electricity will be charged at domestic rates for homestays in agri-tourism industries.
- f. Accommodations such as temporary tents and pods, mobile houses, tree houses, tribal huts, eco houses, scaffolding, Vedic houses etc. are permitted.
- g. A farmer will no longer require a non-agricultural license for agritourism. However, information about the activities of the concerned agri-tourism units should be provided to the revenue department of that area for information.

14.6.2. Incentive for Wellness Tourism

Such a unit would be eligible for incentives if the project owner enters into a long lease agreement with the farmer for at least 10 years.

14.6.3. Incentive for Caravan Tourism

- a. Permission is being given to operate caravans/camper trucks/vans for tourism purposes in the state. The State Transport Commissioner will enforce registration of vehicles in this regard.

- b. Permits for parking of such vehicles shall be permitted by local authorities preferably in public parking areas for caravans.
- c. The vehicles should be given the status of tourist vehicles by the concerned authority of the state where such vehicles are to be used as tourist vehicles.
- d. Maharashtra Tourism will promote and disseminate tourism through social platforms and fam tours.
- e. All caravan holders will be required to register with Directorate of Tourism.

14.6.4. Non-Agricultural Tax & Development charges Exemption

- a. Full exemption from non-agricultural tax and non-agricultural permit shall be admissible to all tourism projects.
- b. This will be applicable to all projects executed by MTDC / Directorate of Tourism or private investors / proponents.
- c. Agri tourism industry, caravan park, Heli tourism project, E. V. Charging stations, adventure sports will not require non-agricultural permission.
- d. Development charges will be exempted while sanctioning tourism/hospitality component.

14.6.5. Renewal of Licenses and Clearances

Tourism projects require various licenses and approvals such as residence permit, food permit, police permit, license under the Shops and Establishments Act and license under the Food and Drug Administration. These licenses have to be renewed every year. As per this policy, instead of the present annual renewal for these licences/permits, it should be done every 5 years by the concerned authority.

14.6.6. Package Scheme of Incentives

Incentivize tourism units in the State by linking it to the Package Scheme of Incentives, 2019 of Department of Industries, Energy and Labour or any modifications thereafter. The Incentives under this Policy are designed as per the needs of the Tourism Sector in the State.

14.6.7. Benefits of Industry

All tourism projects covered under this policy will be considered as “Industry” for the purposes of other benefits accruing to projects defined as Industry.

14.6.8. Infrastructure Support

The State shall on top priority provide infrastructure support like road, water supply connection, electric connectivity like substation, transformer, service cable, transmission line, etc. There shall be fast/ speedily shifting of existing electric pole, electric cables, junction box etc. to enable construction and for safe /smooth movement for traffic of tourism unit.

14.6.9. Open access electricity supply

The State shall allow all tourism units covered under this policy to get power through open access.

14.6.10. Environment and Fire Clearance

The State will facilitate Environment and fire clearance within 01 month, for all tourism units covered under this Policy, wherever applicable as per environment Protection Act, 1986 and notifications issued under the same.

14.6.11. Additional FSI and Space Utilization of Tourism units/Hospitability Park

- i. FSI may be provided on basis of the following table to all Tourism units/Hospitability Parks in the Greater Mumbai region and rest of Maharashtra:

Sr. No.	Minimum Road Width	Maximum Permissible FSI Greater Mumbai Region	Maximum Permissible FSI Rest of Maharashtra
1	12 m	Up to 3	Up to 3
2	18 m	Up to 4	Up to 3.5
3	27 m	Up to 5	Up to 4

- ii. Additional FSI Limit shall be applicable as above or as per the Local DCR norms, whichever is higher, excluding in Agriculture Zone, NDZ, or any other special zone, declared by Urban Development Department, where the maximum Additional Floor Space Index limit shall remain applicable as per prevailing Development Control Regulation.
- iii. Relevant DCRs, CDCPRs & UDCPRs will be amended accordingly by all concerned Special Planning Authorities (SPAs)
- iv. Other than basic FSI, premium for additional Floor Space for Hospitability Park/Tourism units as per New Information Technology and Information Technology Enabled Services Policy of Maharashtra State-2023

a) For Brihanmumbai Municipal Corporation Area:

As per Development Control and Promotion Regulations-2034, all Public and Private Hospitability Parks in the Brihanmumbai Municipal Corporation area; Additional FSI shall be admissible by levying a premium at the rate of 50% of prevailing rate of premium to be charged for the area as mentioned in the respective DCPRs.

b) For the Rest of Maharashtra:

- i. Area in Vidarbha, Marathwada, Dhule, Nagpur, Ratnagiri and Sindhudurg, no premium will be charged for additional Floor Space Index (FSI)/ ToD/ Ancillary FSI.
- ii. As per Unified Development Control & Promotion Rules (UDCPR) & Special Planning Authority DCRs, the additional FSI shall be permissible to all Public and Private Hospitability Parks by levying a premium at the rate of 50% of prevailing rate for areas other than (A) and (B)(i)

c) For Central Business District:

If any special planning authority declared any area as a Central Business District as per applicable DCR norms, all registered public and private Hospitality parks; in the particular CBD's will be entitled for permissible additional FSI by levying a premium at the rate of 50% of the existing rate as mentioned in the DCPR of Central Business District.

d) In addition, other applicable FSI's like Fungible, Ancillary FSI will be applicable as the local applicable DCR/UDCPR/DCPR norms.

e) The developer will be allowed to pay the premium, development charges, ancillary charges and other charges for the increased additional FSI for the Tourism units/Hospitality Park in instalments.

f) Activities exempted from FSI

Basement parking, storage and space used for Diesel Generator (DG) sets installation will not be considered as part of FSI.

14.6.12. Relaxed Restrictions of Buildings

DCRs will be suitably amended on parameters such as Parking Norms, Height of Floor, Covered Balcony allowed in corridors like Metro, DG Sets, FSI, etc. with respect as per provisions of National Building Code.

14.6.13. Provision of Recreational Floor

In case of Hotel building having height more than 15 m., recreational floor may be allowed subject to following-

- i) The height of such floor shall be up to 4.5 m. and shall be open on all sides
- ii) Such floor shall be used for recreational purpose/activities including construction of swimming pool and shall be in addition to the recreational open space required as per UDCPR.
- iii) one such floor may be allowed at every 20 m. height, however, first floor may be allowed after 15 m. height.
- iv) such floor shall not be counted in FSI, however, ancillary constructions like changing room, wash room etc. shall be computed in FSI.

14.6.14. Mix Land Use Development

Mix land use development is allowed. However, incentives under this policy will be limited to area and assets developed, owned and used for tourism purpose only. The other non-tourism assets not having any incentives within the project such as villas, institutes, village/small scale industries, shall be disposable vide sale or long lease etc. to the discretion of the proponent.

14.6.15. Extension of eligible time period

Extension of time period, maximum for 2 years, in the event of unavoidable circumstances such as natural calamities, disasters, epidemic can be given to such units by HPC constituted under the Chief Secretary.

15. Institutional Mechanism a three-tier institutional & Governance mechanism will be created –

- 15.1.** High Powered committee under the Chief Secretary for the approval of the Mega & Ultra Mega Projects and for the status review of the tourism strategy.
- 15.2.** A steering committee under the chairmanship of the Principal Secretary (Tourism) for the implementation of the Maharashtra Tourism Policy – 2024 and facilitating investments in the state will be constituted
- 15.3.** Nodal Implementing Agency - Directorate of Tourism, Government of Maharashtra will act as a nodal implementing agency and will issue operational guidelines wherever required. DoT will be responsible for execution and implementation of Policy in the State.
- 15.4.** For the implementation of all the aspects / components mentioned in this policy, the Directorate of Tourism is approved to appoint the manpower mentioned below in the Directorate of Tourism / Regional Office / Department of Tourism through external source system as per the prevailing procedure of the Government.

Sr. No	Particulars	Consultants/ Experts/ Architects/ Engineer at HQ + Divisional offices	Project Officers at HQ + Divisional offices	Data Analyst at HQ/ Divisional offices	Tourism Expert at HQ / Divisional offices	Law Officer at HQ/ Divisional Office
1	Providing Fiscal incentives under Tourism Policy 2024	7 (Divisional Offices – 6, HQ – 1)	7 (Divisional Offices – 6, HQ – 1)	2	12	3
2	Supporting in organizing Rural Tourism Competition	7 (Divisional Offices – 6, HQ – 1)	7 (Divisional Offices – 6, HQ – 1)	2		
3	Supporting in organizing Tourism Excellence Awards	7 (Divisional Offices – 6, HQ – 1)	7 (Divisional Offices – 6, HQ – 1)	2		
4	Implementation of MAHA Destination Program	6 (Divisional Offices – 6, HQ – 1)	7 (Divisional Offices – 6, HQ – 1)	2		
5	Undertaking branding and promotions	7 (Divisional Offices – 6, HQ – 1)	7 (Divisional Offices – 6, HQ – 1)	2		

- 15.5.** Financial assistance required by the Government for the above appointments / manpower will be provided to the Directorate of Tourism.
- 15.6.** Appointment of Tourism Mitra: Tourism Mitra will be deputed through external agencies to provide counseling to the tourists at the tourist spot, to provide information about the tourist spot, to guide for the conservation / cleanliness of the tourist spot, to inform the concerned police system / district administration etc. about illegal activities at the tourist spot, breach of peace at the spot, violation of government regulations etc.

- 15.7. As a part of Tourism policy implementation, Directorate of Tourism (DoT) will establish / implement MAHA Destination Programme, Rural Tourism and Tourism Excellence Awards, Data Research and Analysis Cell, Investment Facilitation Cell etc.
16. For the purpose of providing incentives to the units as approved by this Policy an amount of Rs. 1,666.00 crore per year has been sanctioned.
17. The GR is issued basis consent obtained from Planning department vide UR No. 111/1444 dated 19.04.2024 & UR No. 798/ E15 dated 05.07.2024. of Finance Department. The GR is being issued as per the decision taken in the state cabinet meeting.
18. The present GR has been made available on the www.maharashtra.gov.in website of the Government of Maharashtra and its computer indicator **20247181429229823** This is because the order is being issued digitally.

By order and in the name of the Governor of Maharashtra.

Jayashree
Shrikant Bhoj

Digitally signed by Jayashree Shrikant Bhoj
DN: c=IN, o=Personal, title=1716,
pseudonym=9EECB0877A3C7D82B64033A67F8395F803FDA3EC,
2.5.4.20=d119753b1e168776d00f28e3c2226c5c4c295f6b21a6632a2
11ac8375568, postalCode=400021, st=Maharashtra,
serialNumber=ED871466DEF30EFD234296DA10D18525180606368C4
4A6628AD6C3D8ECAF829, cn=Jayashree Shrikant Bhoj
Date: 2024.07.18 15:35:28 +05'30'

(Jayashree Bhoj)

Secretary to Government of Maharashtra

To,

1. Principal Secretary to the Governor, Raj Bhavan, Malabar Hill, Mumbai.
2. Additional Chief Secretary / Principal Secretary to the Chief Minister, Mantralaya, Mumbai
3. Hon'ble Minister / Minister of State (All), Mantralaya, Mumbai
4. Chairperson, Private Secretary to the Legislative Assembly, Vidhan Bhavan, Mumbai
5. Speaker, Private Secretary to the Legislative Council, Vidhan Bhavan, Mumbai
6. Deputy Chairperson, Private Secretary to the Legislative Assembly, Vidhan Bhavan, Mumbai
7. Deputy Speaker, Private Secretary to the Legislative Council, Vidhan Bhavan, Mumbai
8. Private Secretary to the Leader of Opposition (Vidhan Sabha), Vidhan Bhavan,
9. Private Secretary to the Leader of Opposition (Legislative Council), Vidhan Bhavan, Mumbai
10. Hon'ble Member of Parliament (From Maharashtra State)
11. Hon'ble Member of Legislative Assembly (All), Vidhan Bhavan, Mumbai
12. Hon'ble Member of Legislative Council (All), Vidhan Bhavan, Mumbai
13. Chief Secretary, Mantralaya, Mumbai
14. Additional Chief Secretary/ Principal Secretary/ Secretary, Mantralaya, Mumbai
15. Private Secretary to all Ministers/Ministers of State

16. Director, Directorate of Tourism, Mumbai
17. Managing Director, Maharashtra Tourism Development Corporation, Mumbai.
18. Director General, Directorate General of Information and Public Relations, Mantralaya, Mumbai.
19. Commissioner of Sales Tax/Goods and Services Tax, Maharashtra State, Mumbai
20. Commissioner of Industries, Directorate of Industries, Maharashtra State, Mumbai,
21. All Divisional Commissioners, Maharashtra State.
22. All District Collectors.
23. Select File, Tourism-4.

Annexure A

MAHA Special Destination Development Program

13. Implementation Agency

The project proposal can be initiated by the District Collector who will develop the project proposal and submit to Directorate of Tourism (DoT) through the Deputy Director at regional level.

The Directorate of Tourism while taking up implementation will:

- (v) Ensure technical, financial and administrative compliance of the guidelines and other terms and conditions of the sanction of the project.
- (vi) Follow all codal formalities, while awarding contracts for works or procurement of goods and services for the project. Ensure full compliance with all codal formalities regarding finance and accounts of the project.
- (vii) Ensure complete transparency in its transaction and mandatorily follow E-tendering for all tenders.
- (viii) Shall mandatorily maintain the requisite documents and periodic physical and financial progress of the projects on the portal set up for the Program.

14. Project Development and Management Consultants

The districts will be provided end-to-end support for project design, development, implementation and management through Project Development and Management Consultants (PDMCs). The Directorate of Tourism shall empanel Consultants / Architects which can be utilised to provide end-to-end support to the Implementing Agency for the above-mentioned services.

15. Selection of destinations based on District Perspective Plan

The project proposals shall be based on destination centric approach wherein the interventions shall be proposed keeping in view a holistic development of destination with respect to tourism as well as related civic amenities.

The Implementation Agency can select destinations for development under the Program after thoroughly analysing the tourism potential based on the following parameters:

- (vii) Major tourism attractions, offerings and themes
- (viii) Connectivity by Air, Rail and Road including local travel
- (ix) Connectivity to any tourist circuit
- (x) Current tourism eco system at the destination
- (xi) Future tourism potential at the destination
- (xii) State / District support for the destination

16. List of non-admissible project components

The following is the list of non-admissible components, which will not be funded under the Program by the Department. In case required, these components will have to be funded by the

other Central, State Government or sources other than MAHA Destination Development Program:

- (v) Land acquisition for development
- (vi) Resettlement and rehabilitation package
- (vii) Improvement/ investments in assets/structures owned by private entities.
- (viii) Rejuvenation/dredging/development of bunds of a water body (man-made & natural both)

17. Preparation of Detailed Project Report (DPR) for each destination

The Detailed Project Report (DPR) shall be prepared for each destination keeping in view the following:

- (v) Benchmarking and gap analysis with respect to carrying capacity, tourism infrastructure, activities, connectivity, skill development, safety, marketing and promotion.
- (vi) Proposed hard and soft interventions.
- (vii) Pre-construction clearances
- (viii) O&M proposals

The Hard and Soft interventions would include:

❖ Infrastructure /Hard Interventions

- (vi) Tourism Core Products
- (vii) Tourism Activities
- (viii) Health, Safety and Sanitation
- (ix) Site Infrastructure
- (x) Circulation and Traffic.

❖ Soft Interventions

- (v) Tourist Services
- (vi) Marketing and Promotion
- (vii) Capacity Building
- (viii) Digitization/ GIS Mapping

A workshop of relevant stakeholders should be held to seek feedback and suggestions regarding the felt needs of the tourists, gaps and priorities for development of destination, sustainability, community participation and promotion.

It should be ensured that various stakeholders and local community representatives are consulted while preparing DPR. The feedback and suggestions should be suitably incorporated in the DPR.

The Implementing Agency shall also procure all the relevant clearances, which may be required for the project under any applicable law or any other administrative provision to avoid delays during implementation. All clearances shall be mandatory be part of the DPR.

18. Approval of DPR

The DPRs will be processed by the Directorate of Tourism (DoT) for approval by State Sanctioning and Monitoring Committee (SSMC). In case the SSMC imposes any changes in the

DPR, while approving the project, District Administration will submit the revised final DPR. Subsequent to the receipt of Final DPR, DoT would release the sanction order for the project.

19. Revisions and Modifications of sanctioned DPR

The appointed Contractor (PDMC) on behalf of DoT has to implement the project for each destination as per the approved DPR and Program guidelines. In case of any changes in the project or revisions from the approved DPR, the Collectorate will seek approval of the Directorate of Tourism (DoT) before commencing work on the envisaged change. The Directorate of Tourism (DoT) will seek approval of State Sanctioning and Monitoring Committee (SSMC) or any other competent authority.

20. Funding

The Program is 100% state funded. The funds shall be sanctioned by the Directorate of Tourism as per the guidelines of the Program and in conformity with the applicable Financial Rules and the directions issued by the Government of Maharashtra from time to time.

21. Budget and administrative funding

The Budget for the MAHA Destination Development Program would be as per any new budgetary allocation by the State Government and/or earmarked from the funds assigned to the Regional Tourism Development Scheme (RTDS).

A. 3% funds for Professional, Administrative and Office Expenses by DoT at State level

The fund will be utilized at the Directorate level for:

- (vii) Hiring of State Program Management Unit
- (viii) Fees for State Technical Nodal Agency, if any
- (ix) Administrative expenditure on Directorate activities including state level and regional review meetings, workshops and field visits etc.
- (x) Capacity building through State Resource Centres/COE for various themes identified under the Program:
 - a) IEC material for capacity building
 - b) State & regional workshops for capacity building
 - c) Giving awards and recognition of best practices
 - d) Up-scaling and replication of best practices and smart solutions
 - e) Research and applied studies.
 - f) International cooperation for capacity building and technology development.
- (xi) Setting up IT portal
- (xii) The Steering Committee will decide on the use of these funds for any other purpose.

B. 5% funds for Professional, Administrative and Office Expenses at Destination level

The amount will be utilized by the Directorate for Destination level activities for the following purpose:

- (iv) Hiring of Project Development and Management Consultants (PDMC), other professionals and support teams on contract to support the implementation of Mission at

destination levels will be permissible as set out in the guidelines and after following fair and transparent procedures.

- (v) Institutional arrangements that support Mission implementation will be eligible to be funded
- (vi) It shall not be used for purchase of vehicles, construction and maintenance of buildings, creation of posts, payment of salary of existing staff and purchase of furniture and fixtures, etc.

22. Institutional Framework

In order to ensure the successful implementation of the Program, it is important that the governance structure of the Program is well laid out and roles and responsibilities of different entities are clearly defined. The following institutional framework will govern the implementation of the Program at State level with the following composition and roles and responsibilities:

- G. State Sanctioning and Monitoring Committee (SSMC)
- H. Directorate of Tourism (DoT)
- I. Destination Management Committee (DMC)
- J. Destination Management Organization (DMO)
- K. State level Program Management Unit (SLPMU)
- L. Project Development and Management Consultant (PDMC)

G) State Sanctioning and Monitoring Committee (SSMC)

The State Sanctioning and Monitoring Committee (SSMC) will be chaired by the Secretary, Department of Tourism and will consist of the following members.

1	Secretary, Department of Tourism, Govt. of Maharashtra	Chairperson
2	Secretary, Culture Department, Govt. of Maharashtra	Member
3	Secretary, Urban Development, Govt. of Maharashtra	Member
4	Secretary, Civil Aviation, Govt. of Maharashtra	Member
5	Secretary, Skill Development, Govt. of Maharashtra	Member
6	Secretary, PWD, Govt. of Maharashtra	Member
7	Secretary, Environment & Forest, Govt. of Maharashtra	Member
8	Director, Directorate of Tourism, Govt. of Maharashtra	Member
9	Representative of Tourism and Hospitality Industry	Member
10	Joint Director, Directorate of Tourism, Govt. of Maharashtra	Member Secretary
The Departments shall not depute representative below the rank of Joint Secretary / Director/ Deputy Secretary. The Chairperson may invite representatives from any other Department or organization as special invitee.		

❖ **Responsibilities of State Sanctioning and Monitoring Committee (SSMC):**

The key responsibilities of the State Sanctioning and Monitoring Committee (SSMC) are as follows:

- (xi) To provide overall vision and guidance for the Program
- (xii) To provide a consultative platform for Government and Industry Stakeholders
- (xiii) To seek support of all Stakeholders for success of the Program
- (xiv) To review overall performance of the Program and remove bottlenecks, if any
- (xv) To review and recommend any corrections in the implementation of the Program
- (xvi) To consider the recommendations of the Directorate for sanction of the projects under the Program for the project cost less than INR 50 Crore
- (xvii) To review standards for destination development and detailed perspective plans for various themes
- (xviii) To review progress of the projects from time to time and resolve issues in the implementation of the projects. The decisions of the SSMC will be binding on the project implementation agencies.
- (xix) To consider and approve any other matter connected with the Program for effective implementation of the Program.
- (xx) To delegate power to Directorate of Tourism for sanctioning project revisions as may be required for smooth implementation of the Program.

H) Directorate of Tourism Committee

The following Committee will be setup under the DoT to operationalise the Program.

1	Director, Directorate of Tourism	Chairperson
2	Joint Director, Directorate of Tourism	Member
3	Chief Account officer, Directorate of Tourism	Member
4	Deputy Director of the concerned Division as per the agenda	Member
5	District Tourism officer of the concerned District as per the agenda	Member
6	Representatives of other concerned departments	Member
7	Representatives of Tourism and Hospitality Industry	Member
8	Executive Engineer, Directorate of Tourism	Member Secretary

The Chairperson may invite the representatives of any other department or organisation, as may be required as special invitee.

❖ **Responsibilities of the DoT are:**

- (x) To lay down standard operating procedures in line with the guidelines of the Program
- (xi) To set up IT portal to make the processes online
- (xii) To coordinate with the Implementing Agencies etc. for effective implementation of the program and provide necessary guidance and support
- (xiii) To process the project concepts, DPRs and requests for release of payments for approval of the competent authority.
- (xiv) To identify implementing agencies and projects in consultation with the stakeholders.
- (xv) To engage professional agencies as may be required for the implementation of the Program.
- (xvi) To build the capacity of Implementing Agencies for undertaking various activities under the Program.
- (xvii) To monitor specifically O&M arrangements to be put in place on sustainable basis. The Directorate may provide requisite support to the District Administration in terms of guidelines, model documents and transaction advisory support.
- (xviii) To encourage Private Sector and Public Private Partnerships in the development of circuits and destinations and facilitate the Implementing Agencies in terms of guidelines, model documents and transaction advisory services.

I) Destination Management Committee (DMC)

Destination Management Committee shall be set-up at the district level under the Chairmanship of District Collector. It will comprise of the following members:

Sr. No.	Designation	Role in DMC
1	District Collector	Chairperson
2	Superintendent of Police	Member
3	Commissioner/ EO of Urban Local Body (in case destination falls in the city area)	Member
4	District Head of Department of Rural Development (in case project area falls in the rural area)	Member
5	District Head of Department of Public Works	Member
6	Divisional Forest Officer	Member
7	District Head/ Representative of Department of Industries	Member
8	District Head/ Representative of Department of Skill Development	Member
9	Divisional Director, Directorate of Tourism	Member
10	Two Representatives of Tourism Industry	Member
11	Assistant Collector Responsible for Tourism	Member Secretary

The Chairperson may invite the representatives of any other Department or organisation, as may be required as special invitee.

The District Administration will appoint the Assistant Collector responsible for Tourism at the nodal officer to coordinate with DoT for this Program.

❖ **Responsibilities of the DMC are:**

To recommend project concepts and DPRs under the Program to the State Government

- (v) To review the implementation of the Program on ground and resolve the bottlenecks in the implementation.
- (vi) To provide synergy with other schemes and programs of the State Government at the district and destination level particularly relating to infrastructure development, human capital development, job creation and entrepreneurship, investment promotion and marketing and other such programs to develop and promote tourism.
- (vii) To review Operation and Management arrangement particularly health, hygiene, safety and overall quality of maintenance of the destination
- (viii) To promote skill development and local entrepreneurship for various tourism services

J) Destination Management Organization (DMO)

Destination Management Organizations will be set up as a partnership between the public and private sector. It will be a Special Purpose Vehicle (SPV) to be incorporated as a not-for-profit company under the Companies Act, 2013.

Chairperson of the SPV will be the Divisional Commissioner/Collector. The Vice Chairperson of the SPV will be from the Tourism and Hospitality Industry. DMO will have a full time CEO, who will be a professional having requisite experience in the tourism sector and recruited from the market. The CEO will be appointed for a fixed term of three years. The functions of the CEO will be responsible for overseeing and managing the general conduct of the day-to-day operations of the DMO subject to the supervision and control of the Board. The CEO will be supported by key staff members looking after various functions of the DMO. He will exercise supervision over employees and staff.

Some of the key functions of the DMOs will be:

- xvi. To carry out strategic planning and action plan for the destination,
- xvii. To promote sustainable tourism - economic, sociocultural and environmental,
- xviii. To promote a tourism culture in the destination and its community,
- xix. To regulate the tourism sector at the destination,
- xx. To develop tourism human resources development in the destination,
- xxi. To ensure tourism quality in the destination,
- xxii. Market intelligence,
- xxiii. Tourism product and business development,
- xxiv. To promote and facilitate the destination tourism offer enhancement and competitive capacity,
- xxv. To promote investment in tourism sector, entrepreneurship and innovation,
- xxvi. Digitalization and innovation,
- xxvii. Monitoring,
- xxviii. Crisis management,
- xxix. Promotion, Marketing and Branding,
- xxx. To provide information services to visitors.

K) State level Program Management Unit (SLPMU)

A state program management unit (PMU) will provide necessary program management support for the implementation of the Program. The State PMU will provide support and assistance in various aspects such as:

- (x) Provide program management support.
- (xi) Preparation of toolkits and SOPs
- (xii) Preparation of model RFP/ EOI / agreements
- (xiii) Support in processing the Project Concept and Detailed Project Reports (DPRs)
- (xiv) Provide MIS support in monitoring the Program
- (xv) Provide support for O&M and PPP
- (xvi) Provide capacity-building support, documentation of best practices.
- (xvii) Impact Assessment
- (xviii) Provide any other related support as may be required.

L) Project Development and Management Consultant (PDMC)

The districts will be provided end-to-end support for project design, development, implementation and management through the form of Project Development and Management Consultants (PDMCs).

These PDMCs will be appointed from the list of empanelled Consultants / Architects by Directorate of Tourism to provide the following services:

- (ii) Preparation of Detailed Perspective Plan (DPP) for the identified themes, benchmarks and standards
- (v) Making required updates to the DPR as advised by the SSMC.
- (vi) Supporting the Destination Management Committee in its review of the overall development at the destination
- (vii) Preparing RFPs/EoIs/Agreements for appointment of contractors at the destination and verification and recommendation of contractor's bills to Directorate of Tourism (DoT)
- (viii) Reporting on project progress to Destination Management Committee (DMC) and Directorate of Tourism (DoT) through the State level Program Management Unit

23. Monitoring and Evaluation

F) Setting up of Portal for the Program

A comprehensive portal for the MAHA Destination Development Program should be set up, which will serve the State and district authorities to monitor the progress of the Program and its various objectives. All the processes of the Program will be digitized and will be executed through the portal. It will provide the requisite management and analytical reports and a dashboard. All proceedings of the review meetings at various levels will also be uploaded on the portal.

G) Monthly Progress Report

Monthly progress report (MPR) shall be submitted by the PDMC on the 5th of every month online on the portal. All proceedings of the review meetings will also be uploaded on the portal.

H) Review by Destination Management Committee

District Level Review Committee will periodically review the progress of implementation of project and all other functions and responsibilities assigned to it. The proceedings will be uploaded on the Portal.

I) Review by State Sanctioning and Monitoring Committee (SSMC)

The State Government has the crucial role in successful implementation of the project and then promoting the destination for attracting the tourists. The SSMC chaired by the Hon. Secretary, Department of Tourism, Govt. of Maharashtra shall ensure constant review and follow up for resolution of issues. SSMC Meeting would be held once in 3 months (quarter) to review the Project on critical parameters with the District Administration.

J) Impact Assessment

The Directorate of Tourism will regularly evaluate through survey/ study by independent agency (SLPMU) to measure the impact and outcome of the Program on various parameters particularly:

- (i) Increase in tourist footfall, duration of stay and spend at the destination.
- (ii) Employment generation at the destination
- (iii) Enhancement of skills of local youth in tourism and hospitality
- (iv) Private sector investment at the destination

24. Development Charges

Development charges as required under Section 124 A to 124 L of the Maharashtra Regional and Town Planning Act, 1966 shall be deposited with the Authority before issue of development permission/commencement certificate. Such charges shall be calculated for area of each land parcel included in the development permission considering the rates in ASR and provisions mentioned in the said Act.

Annexure B

Maharashtra Rural Tourism Competition to Develop Rural Tourism (SR.No.13)

7. General Eligibility Criteria

The eligibility criteria for the village are as follows:

- (vii). Low population density and not exceeding 25,000 inhabitants.
- (viii). Located in radius of famous places, Tourist destination or landscape.
- (ix). Having Traditional activities including agriculture, craft, cuisine etc.
- (x). Applications duly filled and submitted online will only be considered for the evaluation.
- (xi). The form will be accepted only in English and Marathi language.
- (xii). The applications are not open for the individuals.

8. Award categories

Sr. No.	Category	No. of awardees	Award
1	Best Tourism Village in Maharashtra (State level)	1	INR 10 crore *
2	Best Tourism Village in the Division ** (Division level)	6	INR 5 crore each*
3	Best Tourism Village in each of the 8 categories across all 6 division (Division level)	8x6 = 48	INR 1 crore each*

* - The award of INR 10 crore, INR 5 crore and INR 1 crore will be in the form of a dedicated development fund for the winning village.

** - Annually One Best Rural tourism village (Village receiving maximum points from across all 8 categories) will be identified in each division to be awarded the title of “Best Tourism Village in the Division”.

9. Specific Eligibility Criteria for various Categories

Apart from general eligibility criteria, the eligibility criteria for various categories will be as follows:

(ix). Best Tourism Villages – Heritage

Definition	<ul style="list-style-type: none"> • A place/ village that showcasing authentic lifestyles of the past through built structures, cultural elements and the traditional lifestyle.
Specific Eligibility Criteria	<ul style="list-style-type: none"> • Village should have at-least one heritage tourism products. • Lifestyle of the village should depict the tradition and culture.

(x). **Best Tourism Villages - Agri Tourism**

Definition	<ul style="list-style-type: none"> • Agritourism Tourism Village is a village that connect agricultural production and/ or processing and practices with tourism to attract visitors in the village for the purposes of entertaining and/or educating the visitors while generating income for the farm or business owner.
Specific Eligibility Criteria	<ul style="list-style-type: none"> • The major tourist attraction of the village should be agriculture or related activities. • The village should provide hands on experience of agriculture to the tourist.

(xi). **Best Tourism Villages – Craft**

Definition	<ul style="list-style-type: none"> • A tourism village where the production of the craft and its promotion to the tourist happen at the same place is called as the craft village.
Specific Eligibility Criteria	<ul style="list-style-type: none"> • They should be indigenous to the village. • The artisans must live and make craft in the village. • The promotion and selling of the should take place in the village.

(xii). **Best Tourism Villages – Responsible Tourism**

Definition	<ul style="list-style-type: none"> • The tourism village that focuses all the tourism related practices on the social, economic and environmental sustainability.
Specific Eligibility Criteria	<ul style="list-style-type: none"> • The village should adhere to the practices related to maintain sustainability of the resources, environment and society. • The village should be practicing the responsible tourism activities for at least 3 years.

(xiii). **Best Tourism Villages – Vibrant Village**

Definition	<ul style="list-style-type: none"> • Vibrant villages are the villages that are located in the border areas as per the list notified by Ministry of Home Affairs.
Specific Eligibility Criteria	<ul style="list-style-type: none"> • The proposed tourism village should be in the list of vibrant villages notified by the Government of India.

(xiv). Best Tourism Villages – Community Based Tourism

Definition	<ul style="list-style-type: none">Community based tourism village is a village where majority of the community is involved in the tourism activities and the benefits are also equally shared among the community.
Specific Eligibility Criteria	<ul style="list-style-type: none">The village should have at least 75% of the community involved in the tourism.The village should distribute the benefits for tourism in the community.

(xv). Best Tourism Villages – Adventure Tourism

Definition	<ul style="list-style-type: none">The tourism village that has adventure activities as a major form of tourism product.
Specific Eligibility Criteria	<ul style="list-style-type: none">The village should have at least one adventure activity as a major form of tourist attraction.It should demonstrate that local people are adequately engaged by the tourism service providers

(xvi). Best Tourism Villages – Wellness

Definition	<ul style="list-style-type: none">The tourism village that provides wellness experience through Yoga and AYUSH retreats and treatments for as a form of tourism product
Specific Eligibility Criteria	<ul style="list-style-type: none">The village should have certified practitioners for Yoga and AYUSH treatments.

10. Stages of the Competition

Rural Tourism Competition will be in two Stages:

- (iii). Division Level
- (iv). State Level

11. Application and Evaluation Process

The application process for the Best Tourism Village Competition will be as follows:

- (v). One Tourism Village may apply under maximum of three categories.
- (vi). Review and Evaluation by the Divisional level committee under Divisional Commissioner
- (vii). Selection of maximum five best tourism villages in each category from the district for the State level evaluation
- (viii). Review and Evaluation by the State level committee under State Tourism Secretary

12. Budget, Administrative mechanism, and resource allocation

- (iii). The budgetary allocation will also include costs for development on an end-to-end IT portal for all applications and review for the awards.
- (iv). An agency/consulting firm may be appointed for monitoring and evaluation support for the Best Rural Tourism Award. The Agency will be responsible for scrutinizing all applications, communication will all applicants if case any additional information is required, preparing MIS reports for DoT, and any other support required by DoT in organizing the Best Rural Tourism Awards. The cost for appointing agency shall not exceed 5% of total program cost.

- **Annual Budget allocation:**

Sr. No.	Cost head	Unit (Nos.)	Cost (in INR)	Total Amount (in INR)
1	Best Rural Tourism Village in the respective division	6 divisions	5 crore per division	30 crore
2	Best Rural Tourism Village in Maharashtra	7 villages	10 crore	10 crore
3	Additional Staff at DoT	2-4 resources	NA	10 crore
4	Appointment of Agency / Consultant for implementation and monitoring support	4 resources	NA	
5	Developing IT portal	NA	NA	
6	Publicity and marketing expenditure	NA	NA	
7	Hosting Best Rural Tourism Award Ceremony	NA	NA	
Total Annual Capital Outlay (in INR crore)				50 crore

Annexure C

Definitions

The detail definition of the Eligible Tourism Units for Projects is given as under:

- **“Acquired Tourism Unit”** means those tourism units which have been acquired by any existing entity. Such acquired tourism units will also be eligible to incentives subject to following conditions – (1) The land or property title deed should be in the name of the new owner, (2) If the acquired tourism unit has availed incentives under Maharashtra Tourism Policy 2016 then such unit would be eligible under Maharashtra Tourism Policy 2024 for remaining time period and only those incentives which have not be availed before.
- **“Adventure Sports Competition”** refers to adventure sports events of international, national and state level conducted by recognized competent authorities at National and State level conducting adventure competitions in Maharashtra state with the necessary approvals/permissions of all competent authorities in the area/ state.
- **“Adventure Tourism Unit”** project involves exploration or travel with perceived (and possibly actual) risk, and potentially requiring specialized skills and activities. Adventure Tourism activities may be classified under below mentioned three categories –
 - iv. Land-Based Adventure Tourism – ATV Tours, Bungee Jumping, Cycling Tours, Jeep Safaris, Motorcycle tours, Mountaineering, Nature Walks/ Bird Watching, Rock Climbing/Artificial Wall climbing, Segway tours, Trekking, Wildlife Safaris, Zip Wires and High ropes courses, etc.
 - v. Water-Based Adventure Tourism – Kayaking, Rafting, River Cruising, Water sports centers, etc.
 - vi. Air-Based Adventure Tourism – Hot air ballooning, Paragliding, Sky diving, etc.

It should provide required equipment with trained staff to maintain and run the activity. The requisite permissions from local authorities as well as permission/provision from safety angle must be obtained/made. Minimum facilities like restaurant (wherever required), drinking water supply, staying arrangements (wherever required), toilet etc. should be provided.
- **“Adventure Tourism Landing Sites”** project means developing land area for landing and take off for air-based adventure tourism activities.
- **“Agro Tourism Unit”** project should have accommodation with attached bathroom on/near a working farm or agricultural field constructed especially for tourists and separate from the usual residence of the farm owner. There should be a reception area at the entrance to welcome the visitors and should have a minimum of 02 lettable rooms. The unit must include at least one of the following components: (1) Agriculture farming, (2) Horticulture orchard / garden (3) Fishpond, (4) Dairy Farm, (5) Animal Husbandry unit, (6) Farm Tours, (7) Farm Store (8) Other activities as decided by the DoT.
- **“Amusement Park”** project is a permanent ticketed entry facility where at least at least 8 amusement rides are installed. It should have a minimum area of 20,000 sq.m.

- **“Arts and Cultural Centre”** The Arts and Cultural centre project will consist of facilities like space to work for at least 10 artisans to display different crafts, an exhibition area of not less than 1000 sq.ft. a multipurpose hall for folk shows, performing arts and film screening etc. A restaurant and toilet blocks should also be provided.
- **“Caravan/ Caravan Park”** It may be motorized/vehicle-based. Caravan Park should have capacity to handle simultaneously at least 05 participants. It should have operated for at least three months before submitting application for incentives under this Policy.
- **“Beach Shacks”** means erection of temporary Beach Shacks / Deck Beds / Umbrellas / Huts or structures/Glossy Pods / Bamboo Huts / Tree houses and other temporary seasonal structures or structure by private entity as per the Beach Shack Policy notified vide Government Resolution Number: TDS 2020/02/Sr. No. 138/ dated 17th August, 2020 and its amendments from time to time. Special permission will be given to Green and Eco-friendly structures. Waste collection and scientific disposal by individual unit is mandatory.
- **“Bed & Breakfast/ Homestays/ Vacation Rental Homes”** project refers to units wherein the tourist resides with the owner or any of his or her family member in the usual place of residence. It must have minimum 01 lettable room. These units must follow the guidelines and specifications referred in the Bed and Breakfast Scheme of the Ministry of Tourism, Government of India or DoT as per state policies. Such units should be registered with Directorate of Tourism.
- **“Cruise boats / Yachts / House boats”** project should have been designed or modified to be used as a floating accommodation facility offered to tourists. This will be an accommodation vessel/ a boat with at least 02 beds. It should have a separate toilet for female and male. It should have trained staff for implementation of safety norms. It must remain in operation for a minimum period of 90 (ninety) days every year for a period of 5 (five) years from the Date of Commencement of Commercial Operations.
- **“Eco Tourism Unit”** project should have accommodation facility in ecotourism destinations such as forests, dam sites, reservoirs, water bodies and other eco-sites where tourists can enjoy flora and fauna. The unit should have minimum 02 lettable rooms with attached bathrooms. Tourism infrastructure proposed in the project shall conform to environment-friendly, low impact aesthetic architecture, including (preferable)- solar energy, waste recycling, rainwater harvesting, water conservation, natural cross-ventilation, energy conservation, and proper sewage disposal and merging with the surrounding habitat.
- **“Expansion of Tourism Project”** means any existing eligible Tourism Project that undertakes an expansion project of more than 50% of its existing capacity (e.g., Rooms / Rides etc.) and commencing commercial operation during the Operative Period of the Policy.
- **“Farmer Producer Group (FPG)”** can be defined as a collective organization formed by farmers who are engaged in activities directly or indirectly related to tourism. These groups are typically comprised of farmers who own land with potential tourist attractions such as heritage sites, agricultural landscapes, or natural reserves. The FPG in tourism aims to enhance the tourism potential of rural areas by leveraging local agricultural resources, cultural heritage, and natural landscapes to attract visitors.

- **“Global Tourism Village”** project refers to initiatives aimed at transforming certain areas or destinations into ideal tourist spots with global appeal. These projects may involve developing infrastructure, promoting local culture and attractions, implementing sustainable tourism practices, and marketing the destination internationally.
- **“Golf Course”** should have a minimum of 9 holes. The land area should not be less than 10 Hectares. The design and drainage should be so worked out that there is no water logging. There should be a reliable system for adequate water supply. It should have a satisfactory club house. It should offer clear access to tourists who are not its members to play golf and the charges in this regard should be transparent and consistent. Adequate parking for at-least 100 vehicles, public toilet and drinking water facility should be available.
- **“Heritage hotel”** should be a palace, a haveli, a darbargrih of any building, built in a traditional style, prior to 1950. The façade, architectural features and general construction should have the distinctive qualities, ambience, and décor consistent with a traditional lifestyle. It should have minimum 10 lettable rooms. The facilities and the features along with the services should be as per the guidelines of the Department of Tourism, Government of India as applicable from time to time.
- **“Heli Tourism”** projects mean the use of helicopters to facilitate tourism and sightseeing activities. It allows tourists to experience aerial views of popular landmarks, landscapes, and cities, and also to access remote areas that would be difficult or impossible to reach otherwise.
- **“Hospitality Park”** refers to development of parks comprising of cluster of tourism & hospitality related units (concept similar to Maharashtra Industrial Development Corporation). The total area of such parks should not be less than 100 hectares. The parks can be developed on private or government land or long leased land.
- **“Hotel”** projects should have facilities expected to be matching with establishments in the 1 to 5 star categories according to the guidelines for hotels of the Department of Tourism, Govt. of India, as applicable from time to time. Such hotels should also obtain category certificate from them. These units should have a minimum of 10 lettable rooms with attached bathrooms. A public toilet should also be provided for visitors. Size of the rooms and bathrooms, AC facilities should be as per the norms prescribed by the Department of Tourism, Govt. of India for such hotels. Travel for LiFE certification is mandatory. Swachhata Green Leaf Rating or any other certification will be mandatory as and when it becomes applicable during the validity of this Policy.

Privately owned forts and palaces can be converted into heritage hotels and will also be considered under this Policy.

- **“Joint Forest Management Committee (JFMC)”**: Joint Forest Management Committee (JFMC) is a participatory forest management institution formed to involve local communities, forest-dependent populations, tourism stakeholders, and relevant authorities in the sustainable management and conservation of forest resources for tourism purposes. JFMCs collaborate with tourism agencies and local communities to develop ecotourism initiatives within forested areas, establishing nature trails, wildlife viewing areas, and eco-lodges while managing tourist activities to minimize negative impacts on ecosystems. They

engage in environmental education and interpretation programs, create income-generating opportunities for local communities, implement conservation and restoration initiatives, and foster partnerships between government agencies, NGOs, tourism operators, and local communities to promote sustainable forest-based tourism. Through inclusive and participatory approaches to forest management, JFMCs contribute to the sustainable utilization of forest resources for tourism while ensuring their long-term ecological resilience and cultural significance.

- **“Log huts/ Cottages/Bamboo Huts/ Tree House”** project should provide accommodation with bathroom facilities of minimum 02 lettable rooms. The structures should typically be made of wood logs or similar materials and are designed in a way that is aesthetically pleasing and in harmony with the natural surroundings.
- **“Medical Tourism”** units engaged in the following range of treatments will be classified as Medical Tourism Units
 1. Yoga centers
 5. Ayurveda centers
 6. Destination Spas
 7. Wellness centers
- **“MICE or Convention Centre”** means having facilities to hold Meetings, Corporate events, Convocations, and Exhibitions with at least one hall with minimum seating capacity of 1000 persons and a vehicle parking facility for not less than 200 cars and 20 coaches/buses, E-Charging Stations etc. All such projects must obtain category certification from Ministry of Tourism Government of India or DoT as per guidelines issued from time to time.
- **“Motel”** projects should be located on a National Highway, State Highway or Main District Road (MDR) or within short distance from such highways/ MDR. It should have at least 10 lettable rooms and all the lettable rooms should have attached bathrooms. It should have restaurant/dining hall with sitting area. It should have public toilet and first aid centre.
- **“Mud Cottages”** refer to accommodation facility made from earth and other organic materials such as straw, sticks, and manure. The unit should have minimum 02 lettable rooms with attached bathrooms.
- **“Resorts”** The Resort project should have a minimum of 10 lettable rooms with attached bathrooms. Unless it is a hill station or a location in tribal, agricultural, ecological, etc., that does not require air conditioning, at least 35% of the rooms should be airconditioned. It should have friendly accessibility for differently abled and at least 4 of the following facilities.
 - Indoor games (e.g. Table – Tennis, Squash, Billiards, Bowling Alley, etc.)
 - Conference Room
 - Swimming pool
 - Tennis or Badminton Court or Golf or other outdoor games area.
 - A Health Club
 - A lounge

- Playing area
 - **“Restaurant / Food Kiosks / Food Court”** of minimum 10-seater capacity in aggregate with washrooms. It should have requisite licenses/ permissions from all the concerned departments including FSSAI (Food Safety and Standard Authority of India) license.
 - **“Ropeways / Cable Car”** shall mean an environment friendly means of travel through a rope propelled vehicle / gondola. It should have facility for safe boarding and deboarding, Control & Administrative Room, waiting lounge, Gondola Parking space, DG room, Emergency / Medical Aid and Manpower trained from a registered training centre to handle any emergent situation. The facilities should be created in compliance with the provisions of the applicable statute.
 - **“Rural Tourism Unit”** project should have accommodation with attached bathroom constructed especially for tourists. There should be a reception area at the entrance to welcome the visitors and should have a minimum of 2 lettable rooms. The unit must include the following components: (1) showcase the rural life, art, culture, craft, cuisine, and heritage of the State, (2) souvenir shop, (3) Other activities as decided by the DoT.
- **“Self Help Group (SHG)”** means group constituted by men and/ or women under Maharashtra State Rural Livelihood Mission or Mahila Vikas Mahamandal or NABARD or any other SHG recognized by competent authorities of state government or central government and involved in tourism related activities.
- **“Serviced/ Tourist Apartments/ Apartment Hotel”** projects should have a minimum of 3 lettable apartments matching highest standard in the industry. An individual apartment should have a minimum of two rooms and a kitchenette. The carpet area of an apartment should not be less than 30 sq.m. Each apartment should have at least one bathroom attached to the bedroom. There should be a telephone facility in each apartment. At least 50% of the apartments should have air-conditioned bedrooms. It should have at least two of the following four facilities:
- Indoor Games
 - Swimming Pool
 - Tennis, Badminton or such other Outdoor Games
 - A Health Club

It should have adequate apartment cleaning and housekeeping facilities. There should be a parking facility of 5 sq.m per apartment. The centralized kitchen, pantry, restaurant, shopping arcade, lounge, refrigeration, linen storage, housekeeping and such other areas should admeasure at least 100 sq.m of carpet area. The kitchenette should be equipped with kitchenware, cooking gas and dinnerware to meet the needs of at least three inmates simultaneously.

- **“Sponsored Tourism Events”** mean events having main objectives of promoting tangible and intangible tourism assets in Maharashtra State. This should comprise of FAM tours, engagement of influencers & bloggers, stay at rural tourism destinations, adventure activities, cultural activities, involvement of YUVA tourism clubs, local tourism trust/

foundations, etc. NSS and local volunteers to also be involved for keeping destinations clean and sustainable.

- **“Tented Accommodation/ Glassy Pods”** project should a gross carpet area of at least 200 sqm. There should be a minimum of 10 fixed tents/ Glass Pods with attached toilets. It should have adequate electricity, water supply, sewerage disposal and drainage facility. It must remain in operation for a minimum period of 90 (ninety) days every year for a period of 5 (five) years from the Date of Commencement of Commercial Operations.
- **“Theme Park”** means a recreational tourism unit having facilities including but not limited to amusement rides / adventure rides / water rides / landscaped garden / etc. However, ride and recreational facilities created in Commercial Malls or Multiplexes, or Standalone Commercial Mall or Multiplexes shall not be treated as Theme parks. The Theme Park projects must have basic amenities for tourists such as Digital Payment Facility, Information booths, Medical Emergency Services, Adequate parking facility, Adequate Toilets, Baby feeding room, Drinking water facility, and Solid and liquid waste management facility.
- **“Time-sharing resorts”** project refer to a type of property ownership where multiple individuals share the ownership of a property, typically a vacation property, on a scheduled basis. Each owner is allocated a certain period of time (often one week) each year where they have exclusive use of the property.
- **“Tour Packages”** refer to a bundle of different services provided to tourists for a single price, typically lower than buying each component separately. These packages usually encompass features like accommodation, transportation, meals, a guide, and other necessary and additional services. For purpose of incentive under this policy a tour package should include visit to destinations in Maharashtra State. The destinations must include any or combination of eco tourism, spiritual tourism, heritage tourism, agro tourism, rural tourism, wildlife tourism, beach tourism, etc.
- **“Tourism Clusters/ Societies/ Trust”** refer to geographical areas/ group that contain a concentration of tourism-related businesses, services, attractions, and infrastructure. These clusters/ societies are typically organized around a central theme, such as cultural heritage sites, natural landmarks, or specific types of tourism activities. The purpose of forming tourism clusters/ societies/ trust is to enhance collaboration, promote sustainable development (including education and sensitization), improve marketing efforts, and create synergies among tourism stakeholders within a defined region. Such clusters/ societies should be registered with DoT or under appropriate acts or regulations.
- **“Tourism Federation”** is an organization aiming to foster sustainable growth in Maharashtra's tourism industry. It collaborates with business associations, Maharashtra Tourism Department, and other organizations, assisting in planning and development initiatives. It focuses on protecting the interests of tourism enterprises and enhancing the industry workforce to meet international standards.
- **“Tourist Villas”** project should have a minimum of 3 lettable villas. An individual villa should have a minimum of two rooms and a kitchenette. The kitchenette should be equipped with kitchenware, cooking gas and dinnerware to meet the needs of at least three inmates simultaneously. Each villa should have at least one bathroom attached to the bedroom.

There should be a telephone facility in each villa. At least 50% of the apartments should have air-conditioned bedrooms. It should have provision for entertainment purpose.

- **“Tourism & Hospitality Training Institute”** means An Eligible Tourism Unit for training and developing skilled manpower in the tourism and hospitality industry. The Tourism & Hospitality Training Institute(s) must be offering tourism / hospitality courses/ Foreign Language/ Live performance of dance and singing courses, that are recognized /certified by regulatory authorities and must be registered on National Portal of Skill India/ Maharashtra State Board of Skill, Vocational Education and Training, the Department of Tourism (Central / Maharashtra state).
- **“Water Sports”** projects should be set up at a beach or, lakeside or, riverside along with a pontoon/jetty. It should offer at least 02 water sport facilities. Parasailing, water-scooters, hovercraft and water-skiing are examples of such facilities. It should have adequate changing rooms, showers, lockers, and separate toilet blocks for ladies and gents. It should have a restaurant. It should have trained staff for implementation of safety norms prescribed by the Government of Maharashtra.
- **“Water Park”** project should have an area of 5 acres and minimum of five water sites. It should have the capacity to handle at least 100 slides simultaneously. It should have trained supervisors for implementation of safety norms. It should have restaurants and adequate changing rooms, lockers, showers and separate toilet blocks for ladies and gents.
- **“Wayside amenities”** will be a common facility centre on the National Highways, Tourist Destinations, State Highways, and Major District Roads or within a short distance from such roads within the State of Maharashtra. They should have essentially (a) Food Plaza (minimum 10-seater capacity); (b) Public Convenience; (c) Emergency/Medical Facilities; and (d) Parking Facility (e) Cafeteria with basic tourist amenities etc.
- **“Wellness/ Health Farm”** The Health Farm should be located in an area, which is free from pollution and noise, and have a generally salubrious and health-promoting environment. There should be at least 8 lettable rooms with attached bathrooms. It should have at least 9 feet approach road. It should have at least six of the following facilities.
 - Health Club
 - Gymnasium
 - Yoga/Meditation Area
 - Outdoor Exercise Areas
 - Indoor Games
 - Outdoor Games
 - Swimming Pool
 - Briefing area
 - Jogging Tracks
 - Horse Riding facility
 - Wellness & Yoga
 - High Density Plantation

It should include a farm to grow fruits, vegetables, herbs, timber, orchards and grains (admeasuring at least 500 sq.m.).

- **“Village Committees”** means committees constituted under various acts or provisions by central or state government to manage the local resources in a sustainable way, encourages local community participation in managing the activities, etc. This may be committees constituted under climate change programs, under Tribal Act, Forest Act, etc.

