

Odisha Tourism  
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ଓଡ଼ିଶା ପର୍ଯ୍ୟଟନ  
ପର୍ଯ୍ୟଟନ ଭବନ, ଲୁଇସ ରୋଡ୍,  
ଭୁବନେଶ୍ୱର-୭୫୧୦୧୪

ଓଡ଼ିଶା ସରକାର  
ପର୍ଯ୍ୟଟନ ବିଭାଗ

Government of Odisha  
Tourism Department

No. 8362 / TSM, Bhubaneswar, Dated 03-06-26  
TCT-RC-MISC-0008-2022

**NOTIFICATION**

**Sub: Operational Guidelines for Migration of Tourism Projects from Previous Policies**

The Government has notified the Odisha Tourism (Amendment) Policy, 2026 vide Tourism Department Resolution No. 2154-TCT-RC-MISC-0008-2022, dated. 19th January, 2026. In order to operationalise the Policy, Government has been pleased to issue the following Operational Guidelines for Migration of Tourism Projects from Previous Policies in view of the Odisha Tourism (Amendment) Policy, 2026.

**ORDER**

Ordered that the Notification be published in the Extraordinary issue of the Odisha Gazette for general information and copies thereof be forwarded to all Departments of Government / Principal A.G. (Audit) / Principal A.G. (A & E), Odisha, Bhubaneswar.

By Order of the Governor

(BALWANT SINGH, IAS)

Commissioner-cum-Secretary to Government

**Memo No 8363 /TSM, Bhubaneswar**

Dt. 03-06-26

Copy forwarded to PS to Hon'ble Deputy Chief Minister, Odisha, Women & Child Development / Mission Shakti / Tourism Department for kind information of Hon'ble Deputy Chief Minister, Odisha.

Joint Secretary to Govt.

**Memo No 8364 /TSM, Bhubaneswar**

Dt. 03-06-26

Copy forwarded to the PS to the Chief Secretary, Odisha /PS to DC-cum-ACS/PS to Principal Secretary to Govt., Finance Department for kind information of Chief Secretary, Odisha/DC-cum-ACS/Principal Secretary to Govt. Finance Deptt. respectively.

Joint Secretary to Govt.

**Memo No 8365 /TSM, Bhubaneswar**

Dt. 03-06-26

Copy forwarded to the PS to Commissioner-cum-Secretary, Tourism / Sr. PPS to Director, Tourism / DEOs to Additional Secretaries, Tourism for kind information of Commissioner-cum-Secretary Tourism/Director Tourism / Additional Secretaries, Tourism.

Joint Secretary to Govt.

**Memo No 8366 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the MD, IDCO / MD, IPICOL / MD, OTDC Ltd. for kind information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8367 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the All District Collectors / DD (T)s/ all ADTs/TDOs/ TDO (I/C)s for information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8368 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the Chairman/President, HRAO/TAAO/OTOA/IATO for information & necessary action.

**Joint Secretary to Govt.**

**Memo No 8369 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to Heads of Portal Group, IT Centre, Lok Seva Bhawan / Computer Cell of Tourism Department for information & necessary action. They are requested to upload the Notification in website of Tourism Department for general information.

**Joint Secretary to Govt.**

**Memo No 8370 /TSM, Bhubaneswar**

**Dt. 03-06-26**

Copy forwarded to the Gazette Cell, Lok Seva Bhawan, C/o- Commerce & Transport Department (Commerce), Bhubaneswar with a request to publish this notification in the next issue of the Odisha Extraordinary Gazette and supply 100 (Hundred) copies of the same to this Department for record.

**Joint Secretary to Govt.**

## **OPERATIONAL GUIDELINES FOR MIGRATION OF TOURISM PROJECTS FROM PREVIOUS POLICIES**

(See Paragraph 10 of Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026)

### **1. SHORT TITLE:**

These Guidelines may be called the Operational Guidelines for migration of tourism projects and exercise of option under the Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026.

### **2. EXTENT:**

It shall extend to the whole of the State of Odisha.

### **3. COMMENCEMENT:**

It shall come into force from the date of Notification of Odisha Tourism (Amendment) Policy, 2026.

### **4. TERMS AND EXPRESSIONS:**

Terms and expressions used in these operational guidelines, but not specifically defined herein, shall have the same meaning as in Odisha Tourism Policy, 2022 and Odisha Tourism (Amendment) Policy, 2026.

### **5. Applicability:**

These Operational Guidelines will be followed for projects under the provisions of Odisha Tourism Policy-2022 and Odisha Tourism (Amendment) Policy, 2026, whichever is applicable.

### **6. PROVISIONS:**

#### **6.1. Migration from Odisha Tourism Policy, 2016 to Odisha Tourism Policy, 2022.**

The following Tourism units may avail migration from Odisha Tourism 2016 to Odisha Tourism 2022 Policy under Clause 10 of Odisha Tourism Policy, 2022 subject to the following terms & conditions.

- a) The existing Tourism Units must have obtained the approval of the Special Single Window Clearance Committee (SSWCC) or State Level Single Window Clearance Authority (SLSWCA) or High-Level Clearance Authority (HLCA), as applicable during the operational period of Odisha Tourism Policy, 2016. Such tourism unit must complete and commence commercial operation within 3 years from the date of approval of the project or must receive approval/ condonation from Department of Tourism (DoT) for any delay in commercial operations beyond the specified period.
- b) Tourism projects having set up date, single window approval date and commercial operation date falling under operational period of Odisha Tourism Policy, 2016 shall not be eligible for migration to Odisha Tourism Policy, 2022. Such projects, if eligible, will get incentives under Odisha Tourism Policy, 2016.
- c) Any eligible tourism project having set up date during the operational period of Odisha Tourism Policy, 2016 and may have commenced commercial operations during the operational period of Odisha Tourism Policy, 2022, shall be eligible for the incentive as per provisions of previous Odisha Tourism Policy 2016. In case such projects apply for migration, the investment made only after 1<sup>st</sup> December 2022 shall be considered for calculating eligible capital subsidy.
- d) If any eligible Tourism project which was approved during the operational period of Odisha Tourism Policy, 2016 and was under implementation as on 1<sup>st</sup> December 2022, it shall be eligible for incentives under the Odisha Tourism Policy, 2022

provisions. However, the investment made only after 1<sup>st</sup> December 2022 shall be considered for calculating eligible capital subsidy. If the project does not opt for incentives under Odisha Tourism Policy 2022, incentives will be disbursed under Odisha Tourism Policy, 2016.

- e) Tourism projects approved under Odisha Tourism Policy, 2016 but having set up date and commercial operation date falling under Odisha Tourism Policy, 2022 may opt for migration, else subsidy will be disbursed under Odisha Tourism Policy, 2016.
- f) Project Proposals received through Go-Swift Portal which have set up date falling under operational period of Odisha Tourism Policy, 2016 will be approved as migrated units under Odisha Tourism Policy, 2022. Any such project proposal received through Go-Swift Portal after 30.11.2022 will be rejected. Tourism Units approved under this clause will be required to submit self-declaration of commencement of operation within stipulated timeline under Odisha Tourism Policy, 2022.
- g) For the projects which require land from Govt.:
  - i. If the project is approved under the previous policy for setting up of Tourism units in six urban areas i.e., Development Authority Areas of Puri (PKDA), Bhubaneswar (BDA), Cuttack (CDA), Sambalpur (SDA), Rourkela (RDA) and Berhampur (BeDA) and have not been allotted land during the period of the previous policy, the project may be allowed to migrate and participate in land auction process subject to fulfilment of eligibility criteria of the auction method.
  - ii. For the sites except the aforesaid urban areas, if the project is approved under the Odisha Tourism Policy, 2016 for setting up of Tourism units and have not been allotted land during the period of Odisha Tourism Policy, 2016, the project may be allowed to migrate under Odisha Tourism Policy, 2022.

## **6.2. Migration from Odisha Tourism Policy, 2022 to Odisha Tourism (Amendment) Policy, 2026.**

The following Tourism units may avail migration from Odisha Tourism 2022 to Odisha Tourism (Amendment) Policy 2026 under Clause 10 of Odisha Tourism (Amendment) Policy, 2026 as per the following terms & conditions.

- a) The existing Tourism Units must have obtained the approval of the Special Single Window Clearance Committee (SSWCC) or State Level Single Window Clearance Authority (SLSWCA) or High-Level Clearance Authority (HLCA), as applicable during the operational period of Odisha Tourism Policy, 2022.
- b) Such tourism unit must complete and commence commercial operation within 3 years from the date of PRC issue in case of own land or handover of the Government land to project proponent. Such tourism unit must complete and commence commercial operation as prescribed above or must receive approval/ condonation from Department of Tourism (DoT) for any delay in commercial operations beyond the specified period.
- c) Tourism projects having set up date, single window approval date and commercial operation date falling under operational period of Odisha Tourism Policy, 2022 (i.e., From 01<sup>st</sup> December 2022 to 18<sup>th</sup> January 2026) can't avail migration to Odisha Tourism (Amendment) Policy, 2026. Such projects, if eligible, will get incentives under Odisha Tourism Policy, 2022.
- d) Any eligible Tourism project having set up date and Single Window approval date during the operational period of the Odisha Tourism Policy, 2022 (From 1<sup>st</sup> December 2022 to 18<sup>th</sup> January 2026) and may commence the commercial operations, during the operational period of the Odisha Tourism (Amendment) Policy, 2026, shall be eligible for the incentive as per provisions of Odisha Tourism Policy, 2022.

However, if such projects apply for migration to Odisha Tourism (Amendment) Policy, 2026, only the investment made after 19<sup>th</sup> January 2026 shall be considered for calculating eligible capital subsidy.

Projects opting for migration to Odisha Tourism (Amendment) Policy, 2026 shall not be eligible for any incentives under Odisha Tourism Policy, 2022.

- e) Any eligible Tourism project having single window approval date during the operational period of the Odisha Tourism Policy, 2022 (From 1<sup>st</sup> December 2022 to 18<sup>th</sup> January 2026) and set up date & commercial operations during the operational period of the Odisha Tourism (Amendment) Policy, 2026 shall have the options for availing incentives under Odisha Tourism (Amendment) Policy, 2026.

If such projects apply for migration to Odisha Tourism (Amendment) Policy, 2026, only the investment made after 19<sup>th</sup> January 2026 shall be considered for calculating eligible capital subsidy.

Projects opting for migration to Odisha Tourism (Amendment) Policy, 2026 shall not be eligible for any incentives under Odisha Tourism Policy, 2022.

- f) Project Proposals received through Go-Swift Portal which have set up date falling under operational period of Odisha Tourism Policy, 2022 will be approved as migrated units under Odisha Tourism (Amendment) Policy, 2026. Tourism Units approved under this clause will be required to submit self-declaration of commencement of operation within stipulated timeline under Odisha Tourism (Amendment) Policy, 2026.

- g) Projects availing Capital investment Subsidy under Odisha Tourism (Amendment) Policy, 2026 shall not be eligible to avail Interest Subsidy, Reimbursement of land conversion charges, Employment cost subsidy and Training Subsidy subsidies.

**h) For the projects which require land from Govt.:**

- i. If the project is approved under the previous policy i.e., Odisha Tourism Policy, 2022 for setting up of Tourism units in six urban areas i.e., Development Authority Areas of Puri (PKDA), Bhubaneswar (BDA), Cuttack (CDA), Sambalpur (SDA), Rourkela (RDA) and Berhampur (BeDA) and have not been allotted land during the period of the previous policy, the project may be allowed to migrate to Odisha Tourism (Amendment) Policy, 2026 and participate in land auction process subject to fulfilment of eligibility criteria of the auction method.
- ii. For the sites except the aforesaid urban areas, if the project is approved under the previous policy i.e., Odisha Tourism Policy, 2022 for setting up of Tourism units and have not been allotted land during the period of the previous policy, the project may be allowed to migrate under Odisha Tourism (Amendment) Policy, 2026.

**7. TIME FRAME FOR FILING OPTION:**

Eligible Tourism units shall exercise the option while applying for various subsidies under Odisha Tourism Policy, 2022 or Odisha Tourism (Amendment) Policy, 2026. Application in the prescribed form for exercising option must be submitted along with each incentive applications. Without the application, incentive will be disbursed under applicable Tourism Policy. The applicant can't claim the benefits later except in cases where application is allowed by DoT.

However, the projects which are set up during the operational period of Odisha Tourism Policy, 2016 but obtained Single Window Approval under the current policy need not required to furnish the application for migration. Subsidy for those projects will be disbursed for the investment made during the current policy.

**8. PROCEDURE:**

- a) Tourism unit satisfying the criteria specified under Clause-5 shall file application in

the prescribed form appended to this operational guideline at Annexure -'A' while applying for subsidies to the Department of Tourism.

- b) Department of Tourism, Odisha will check the veracity of facts concerning the claim taking into consideration the Report of Inspection made by a Departmental Official / District level Tourism Officer in the format prescribed at Annexure -'B'.

**9. COMMUNICATION OF APPROVAL / REJECTION:**

- a) Considering the facts available in the application, inspection report and confirmation about surrender and / or refund of the incentives availed, if any, under Odisha Tourism Policy within the prescribed time limit, Director, Tourism may issue certificate in favour of the applicant unit as "Migrated Tourism Unit" to be treated as New Tourism Unit under Odisha Tourism Policy, 2022/ Odisha Tourism (Amendment) Policy, 2026 in the format prescribed at Annexure -'C'. In case of rejection of application, the reasons of rejection shall be communicated to the applicant in the format prescribed at Annexure-'D'.
- b) Once migration of a Tourism Unit is approved by the DoT, the applicant shall not be eligible to claim any benefits under earlier tourism policies from which migration is done. The decision of DoT regarding migration shall be final and irreversible, and duplication of benefits shall not be permitted under any circumstances.

**10. MISCELLANEOUS:**

- a) The concerned Tourism Development Officer (TDO) from Department of Tourism, Odisha may inspect the tourism project once in a year to assess the progress of implementation of the project and reports in the matter under intimation to the unit, if felt necessary.
- b) The incentives/ subsidies provided under OTP-2022 relating to Interest Subsidy, Reimbursement of Land Conversion Charges, Employment Cost Subsidy and Training Cost Subsidy may not be applicable for the projects approved under the Odisha Tourism (Amendment ) Policy-2026.
- c) Department of Tourism may further modify these guidelines with the approval of the Government for smooth implementation of the tourism policy as and when required.
- d) Department of Tourism is the competent authority to clarify doubts if any arises in future on any of the provisions etc. with regards to these guidelines and the clarifications given by the Tourism department in this regard will be final and binding.
- e) The financial implications in implementation of these guidelines may be met out of the existing budgetary provisions of Department of Tourism.

By Orders of Governor,

  
(BALWANT SINGH, IAS)

**Commissioner cum Secretary, Tourism**

Annexure-A

**APPLICATION FOR EXERCISING OPTION BY MIGRATED TOURISM UNIT TO AVAIL INCENTIVES UNDER ODISHA TOURISM POLICY, 2022/ ODISHA TOURISM (AMENDMENT) POLICY, 2026**

(Strike out whichever is not applicable)

M/s. \_\_\_\_\_

At/PO \_\_\_\_\_

Dist. \_\_\_\_\_

(Location of the Tourism Unit)

To

Director Tourism

Department of Tourism, Govt of Odisha

Paryatan Bhawan, Bhubaneswar-751014

Sub: Exercising option by "Migrated Tourism Unit" to be treated as New Tourism Unit under Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026.

Sir,

In accordance with the provisions laid down for Migrated Tourism Unit in Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026 and operational guidelines, option is hereby submitted to be treated as New Tourism Unit under Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026.

1	Name of the Tourism Unit	:	
2	Address of Registered office	:	
3	Type of organization (Proprietorship/ Partnership / Co-operative / Private Limited/ Public Limited)	:	
4	Name of Proprietor / Managing Partner / Managing Director / Authorized Signatory	:	
5	PRC No.	:	
7	Date of Commercial Operation	:	
8	Building Plan Approval Date / Term Loan Sanction Date/ Date of first capital investment (Set Up Date)	:	

I, Sri \_\_\_\_\_ s/o \_\_\_\_\_ at present \_\_\_\_\_ (designation) of M/S \_\_\_\_\_ (name of the Tourism unit) certify that the information furnished as above is true and correct to the best of my knowledge and belief.

I agree that once the option is exercised, it shall be final and irrevocable.

I hereby undertake to abide by the terms and conditions prescribed under the provisions of Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026 and its operational guidelines.

Copies of relevant documents in support of information / facts furnished above are enclosed here with.

Signature of the Proprietor / Managing Partner /  
Managing Director / Authorised Signatory of

Date-

M/s \_\_\_\_\_

**INSPECTION REPORT**

(Inspection of Tourism project by Department of Tourism, Odisha in respect of  
Tourism units not inspected earlier)  
(Strike out whichever is not applicable)

Sl. No.	Name & designation of inspecting Office(s)	i) ii)
1	Name & Detailed Address of the unit ( Location)	
2	PRC No. and Date	
3	Name of Proprietor / Managing Partner / Managing Director i Authorized Representative present during inspection / Joint inspection	
4	Name of Financial institution (Bank / FI)	
5	Amount of loan availed (Please attach copy) & Loan Sanction Date	
6	Building Plan Approval Date (Please attach copy)	
7	Date of First Capital Investment (Please attach documentary evidence)	
8	Commercial Operation Date (Please attach documentary proof)	
9	It is verified that the applicant unit has availed following incentives. (Specify the quantum, value, period & IPR applicability) 1. 2. 3. 4.	
10	Remarks	
11	Suggestions 1. 2. 3.	

Date

Signature of inspecting Officer

**Certificate**

(To be issued by Department of Tourism, Govt. of Odisha under provisions of para no. 10 of Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026)

(Strike out whichever is not applicable)

OFFICE OF THE DIRECTOR TOURISM  
GOVERNMENT OF ODISHA, BHUBANESWAR.

Letter No. \_\_\_\_\_ / Date \_\_\_\_\_

This is to certify that -

- (A) M/S \_\_\_\_\_ bearing PRC. No \_\_\_\_\_ Dt. \_\_\_\_\_ but not gone into commercial production before 1<sup>st</sup> December 2022 (Effective Date) is treated as New Tourism Unit under Tourism Policy, 2022 provided that it goes into commercial production within three from the effective date.
- (B) M/S \_\_\_\_\_ bearing PRC. No \_\_\_\_\_ Dt. \_\_\_\_\_ but not gone into commercial production before 19<sup>th</sup> January 2026 (Effective Date) is treated as New Tourism Unit under Odisha Tourism (Amendment) Policy, 2026 provided that it goes into commercial production within three years from the effective date.

(B) Option exercised is final and irrevocable.

(D) The Tourism unit shall be eligible for incentives provided in Odisha Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026 subject to the specific conditions stipulated in the policy / guidelines.

Director Tourism / Signature of  
authorized officer

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Annexure- D

**DEPARTMENT OF TOURISM, GOVERNMENT OF ODISHA, BHUBANESWAR**

Letter No. \_\_\_\_\_ / Date \_\_\_\_\_

(Strike out whichever is not applicable)

This is to inform you that

The application of M/S \_\_\_\_\_ bearing PRC. No \_\_\_\_\_  
Dt. \_\_\_\_\_ who has exercised option on dt. \_\_\_\_\_ as Migrated  
Industrial Unit to be treated as new industrial unit under the provisions of Odisha  
Tourism Policy -2022/ Odisha Tourism (Amendment) Policy -2026 is rejected due to  
following reasons.

(Specify the Reasons)

- 1.
- 2.
- 3.
- 4.

Director Tourism / Signature of  
authorized officer