



ODISHA
INDIA'S BEST KEPT SECRET.

HANDBOOK ON

ODISHA TOURISM POLICY - 2022 (AMENDMENTS - 2026)

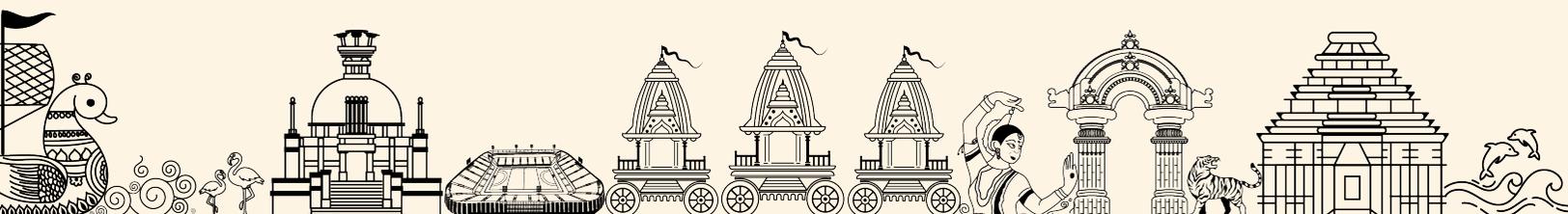
EXPLORE : EMBRACE : EMPOWER

Department of Tourism, Government of Odisha



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1. Introduction:

The Tourism industry is a major propeller for economic growth throughout the world. Over past decades, tourism has continuously expanded and diversified, to become one of the dominant and fastest growing economic sectors. Tourism makes nature, culture, art and history accessible to World at large. While generating direct income employment, it has tremendous potential to create indirect employment and income due to higher multiplier effect. Economies of many countries in the World and States in India are propelled by the tourism sector alone.

The Travel and Tourism (T&T) industry is the largest contributor to employment and economy, which was 10.3% of the global GDP (US \$ 9.6 trillion) in 2021 including direct, indirect, and induced impact (World Travel & Tourism Council). In 2021, Tourism sector added 289 million jobs to the global economy, about 1 in 11 jobs globally (United Nations World Tourism Organisation – Tourism Highlights 2021)

Tourism is a growing industry in India. While World Economic Forum (WEF) in its Travel and Tourism Development Index 2021, places India at the 54th rank, it still acknowledges India being the top performer in South Asia. As per the Ministry of Tourism, Government of India, the number of foreign tourist arrivals in India during 2021 was 2.74 million and that of domestic tourist visits to all States / UTs was 610.22 million. India's foreign exchange earnings from tourism sector were INR 50,136 crore during the same period. It is expected that the number of arrivals in India will increase further into the future with the World Travel and Tourism Council making the country the eleventh fastest emerging tourism destination in the world.

Having hosted two consecutive Hockey World Cups in 2018 and 2022, Asian Athletic Championships, FIFA Under 17 soccer World Cup, 'India's Best Kept Secret' is fast becoming one of the most favoured destinations, both for Domestic and International travelers. Odisha has established itself as the Sports Capital of the Country. In Eco-Tourism sector, the State has made its indelible mark with carefully curated immersive experiences of Eco-Cottages in some of the most pristine forests, Eco-Retreat in breath-taking locales stretching from Konark and Penthra on the sea beach to Putsil in the hills and Satkosia in the Tiger reserve on the banks of the great Mahanadi.

Odisha, 'India's best kept secret', has tremendous potential in tourism sector, because of its golden history, strategic geographical location, diverse demography and profound bounties of nature. Puri, the shrine of Lord Jagannath, one of the oldest pilgrimage centers, famous for the Car festival, attracts lakhs of pilgrims round the year. The world-famous Sun Temple, a UNESCO heritage sites at Konark (12th century), the temple city of Bhubaneswar (9th century) & Puri (11th century) are widely popular as the golden triangle which draws tourists, both Domestic & International in hordes.

Odisha has a long tradition of Buddhism starting from 1st century BC. The Golden Casket containing the Buddhist relics, excavated Buddhist Stupas, Monasteries & Viharas discovered at Lalitagiri, Ratnagiri & Udayagiri are famous, all over the world. The Ashokan rock inscriptions of 3rd Century BC at Dhauli where the historic war of Kalinga was fought is the testimony to the existence of strong Buddhist tradition in Odisha. In addition, as many as 200 Buddhist heritage sites have also been identified in different parts of the State.

The State is bestowed with profound bounties of nature. Odisha is India's bridge to her own golden past and a resurgent present. The grand scenic beauty of nature, historic monuments, exotic sea beaches, luxuriant forest, majestic mountains, captivating wildlife, mystic waterfalls, beautiful handicrafts, vast water bodies, famous classical, semi-classical, martial, and folk dances, enchanting music and most importantly, its hospitable people are the wonders that make the State as a tourism destination of immense potential.

The State has made great strides in various sectors of its economy in tune with the progressive globalization and the changing demands of the tourists to make tourism a sustainable industry in the State. Tourism in Odisha is one of the main contributors to the economy of Odisha (13% of GDP of Odisha). The Government of Odisha has undertaken many reforms in all sectors of its economy for



Ease of Doing Business in the State. It has implemented the award-winning Single window System (Go SWIFT) that facilitates appraisal of investment proposals without any physical interface. These important steps have boosted the economy of the State and placed tourism in the forefront as a major factor in accelerating the progress of the State.

¹[The tourist arrival to the State has increased manifold in last decades. In last 08 (eight) years (barring the covid pandemic years i.e. 2020-21) tourist arrival to the State has shown an increasing trend which is a result of aggressive campaign undertaken by the State Tourism Department.]

²[Tourist Visit in Odisha During Last 8 Years

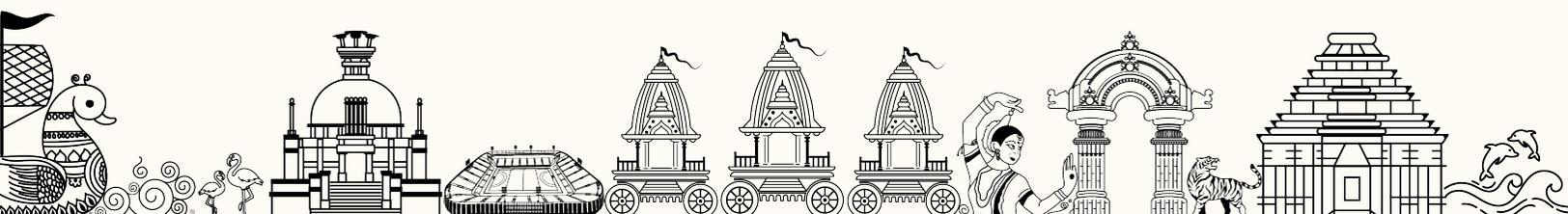
Year	Domestic	Foreign	Grand Total
2016	1,28,42,899	76,361	1,29,19,260
2017	1,40,11,229	1,00,014	1,41,11,243
2018	1,52,08,540	1,10,818	1,53,19,358
2019	1,53,07,637	1,15,128	1,54,22,765
2020	46,22,273	10,206	46,32,479
2021	37,42,221	2,269	37,44,490
2022	78,67,909	22,121	78,90,030
2023	97,25,184	45,173	97,70,357

]

The present policy envisages an aggressive, dynamic and long-term approach to achieve the growth potential in tourism by initiating identified policy measures, framing the required statutory framework, ensuring large scale investment support through professional management and private participation, establishing the required synergies among various sectors through appropriate institutional arrangements and focused intervention for improvement of value and quality in tourism sector. Particular attention has been given to the fact that the COVID -19 pandemic situation and subsequent travel restrictions have affected the tourism sector the worst, not only in the State and Country, but across the globe.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026



2. Vision:

- a) ¹[To become a world-class tourism destination celebrated for its vibrant culture, stunning natural beauty, and rich heritage, fostering sustainable growth and transformative experiences for visitors; and to position Odisha among the top five rated destinations in Asia for eco and cultural tourism, in alignment with Vision 2047: Think India, Think Odisha.]

3. The Mission:

- a) To promote the brand image of Odisha nationally and internationally.
- b) To augment tourist footfall in terms of enhanced number of average night stays, and increased expenditure by the tourists within the state by providing better facilities and enhanced experience to visitors, thereby increasing the state revenue and generating employment opportunities within the state.
- c) To create new avenues for livelihood through tourism led economic growth pivoted on Responsible tourism, Sustainability and Inclusiveness.
- d) To promote balanced regional development and diversification of tourism offerings given the inherent strengths of Odisha; and
- e) To create an enabling ecosystem for investors and other tourism stakeholders.

4. The Objectives:

- a) To promote Sustainable & Responsible Tourism with a view to create employment opportunities and to bring about socio-economic benefits to the stakeholder community.
- b) Encourage adoption of sustainability standards for existing and new Tourism projects;
- c) To position Odisha as one of the leading Meetings, Incentives, Conferences & Exhibitions (MICE), Wellness, Health, and Sports tourism destinations in India;
- d) Introduce innovative tourism products & offerings to ensure round the year tourism;
- e) Encourage accreditation to all the key service providers within the State and create an exhaustive database;
- f) Ensure the benefits of the developments are percolated to local community;
- g) To preserve, enrich and promote Odisha's unique cultural heritage, natural resources and environment with a view to achieve inclusive development; addressing the regulatory & tourism promotion as well as development functions with Private Sector Participation at all levels in an effective & well-coordinated manner;
- h) To promote circuit tourism in association with other States of the Eastern Zone of the country to facilitate easy arrival and movement of the tourist;
- i) To upgrade skill & professionalism and promote employment opportunities in tourism sector;
- j) To become one of the leading States in India in terms of tourist footfall;
- k) To promote responsible tourism and develop tourism products including digital tourism in an environment friendly manner;

1. Substituted by Odisha Tourism (Amendment) Policy, 2026



l) To promote (i) Beach Tourism, (ii) Eco-Tourism, (iii) Buddhist Tourism, (iv) Heritage Tourism, (v) Religious Tourism, (vi) MICE Tourism, (vii) Caravan, Campervan/ Camping Van Tourism, (viii) Health and Wellness Tourism, (ix) Marine, Cruise and Yacht Tourism, (x) Sand Art Tourism, (xi) Adventure Tourism, in a mission mode.

m) ¹[To augment tourist footfall by targeting 5 Cr domestic tourist arrivals and 7 lakh foreign tourist arrivals annually by 2047.

n) To increase the average length of stay for domestic tourists from 3 to 5 days and for foreign tourists from 9 to 12 days, while enhancing tourist expenditure through improved facilities, curated experiences, and seamless services, thereby boosting state revenue and generating large-scale employment opportunities.

o) To expand high-quality accommodation infrastructure by establishing 15,000 star category hotel rooms by 2036 and 25,000 by 2047.

p) To create 25 lakh direct tourism-related jobs by 2047 and open new avenues for livelihood through tourism-led economic growth pivoted on Responsible Tourism, Sustainability, and Inclusiveness.]

5. Tourism Products and Offerings:

To become one of the leading destinations among foreign and domestic tourist prioritizing the inclusive and sustainable development, broad basing of the existing tourism to curtail the seasonality in tourist arrivals through development of diverse tourism products and tourism support infrastructure facilities such as civic amenities, accommodation and other tourism infrastructure is the main stay of this tourism policy. Tourism Policy will focus on holistic development and encourage private development of tourism assets and services of world class to create economic opportunity. The major themes of tourism product development are:

- (i) Adventure Tourism;
- (ii) Wildlife Tourism;
- (iii) Eco-Tourism or Eco-Cottages;
- (iv) Caravan or Campervan or Camping Van Tourism;
- (v) River, Reservoir & lake-based Cruise Tourism; Sea-based ²[Yacht]& Cruise tourism
- (vi) Medical, Health and Wellness Tourism;
- (vii) MICE Tourism;
- (viii) Religious/ Spiritual Tourism;
- (ix) Sports Tourism including Adventure Sports;
- (x) Rural Based Experience Tourism;
- (xi) Cinematic Tourism; and
- (xii) Other Tourism Products and Offerings: Sports tourism and any tourism related products or offerings may be included under this policy after approval from State Tourism Promotion Council for financial assistance.

1 . Inserted by Odisha Tourism (Amendment) Policy, 2026

2 . Substituted by Odisha Tourism (Amendment) Policy, 2026

6. Operative Period of the Policy

This policy will come into force with effect from 1st December 2022 and shall remain in force till 30th November 2027 or till the time it is amended or superseded by a new policy.

7. Applicability of Tourism Policy:

Any Tourism Project, under this Policy, which must have made first capital investment (date of purchase or work order) or obtained sanction of term loan from a recognized Financial Institution or development or construction permission from concerned authority, as an effective step on or after 01st December 2022 shall be considered eligible under ¹[Odisha Tourism Policy 2022].

8. New Tourism Project

“New Tourism Project” means an eligible Tourism Project that is setup and commences commercial operations during the Operative Period of the Policy.

9. Expansion of Tourism Project

“Expansion of Tourism Project” means any existing eligible Tourism Project that undertakes an expansion project of more than ²[25%] of its existing capacity (e.g., Rooms / Rides / Tents, etc.) and commencing commercial operation during the Operative Period of the Policy.

10. Migration of Tourism Projects

a) ³[Migration of Tourism Projects from Previous Policy

A Tourism unit, which has been approved under Odisha Tourism Policy 2016, but has not commenced Commercial Operation, may avail migration from Odisha Tourism 2016 to Odisha Tourism 2022 Policy, subject to the following conditions; namely

- i. The proposal to set up the unit 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.
- ii. The migrated unit must undertake to commence commercial operation within three 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.
- iii. If, any project which was under implementation as on 1st December 2022 and fulfils terms and conditions shall be eligible to opt under the Tourism Policy 2022-27 provisions. However, the investment made only after 1st December 2022 shall be considered for calculating eligible capital subsidy
- iv. Any eligible Tourism projects which may have obtained first disbursement of term loan or development/ construction permission during the currency of the previous policy, i.e. between 1st November 2016 and 30th November 2022 and may have commenced the commercial operations, during the operative period of the present policy, shall be eligible for the incentive as per provisions of previous Odisha Tourism Policy 2016.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Substituted by Odisha Tourism (Amendment) Policy, 2026



b) Projects approved under OTP-2022 but has not commenced Commercial Operation as on date of publication of this amendment.

A Tourism unit, which has been approved under Odisha Tourism Policy 2022, but has not commenced Commercial Operation, may avail revised incentives under this amendment to Odisha Tourism Policy 2022, subject to the following conditions;

- i. The proposal to set up the unit 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.
- ii. The units under this category must undertake to commence commercial operation within three 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.
- iii. Any approved project which is under implementation as on the date of publication of this amendment in Official Gazette shall be eligible to opt for incentives under Odisha Tourism Policy-2022 or revised incentives under this Amendment to Odisha Tourism Policy-2022. However, for availing incentives under amendment to Odisha Tourism Policy-2022, the investment made only after the date of publication of this amendments in Official Gazette shall be considered for calculating eligible capital investment subsidy subject to approval from Special Single Window Clearance Committee (SSWCC).]

11. Strategy:

a) Inter-Departmental Support:

Tourism requires a strong multi modal approach. With this objective in view, the State Government will synergize all the activities of different Departments and stakeholders to achieve the overall objective.

b) Statutory Regulatory Framework:

Apart from the necessary statutory framework for policy coordination, there is utmost necessity to ensure synergy at the field level. The policy aims at enhancing the value of tourist destination in the form of improving local sanitation, making the destination beautiful by enforcing uniform facade, removing cable clutters and checking encroachments etc. The policy aims at bringing synergy among the local bodies, police and public representatives to work in tandem, within a statutory regulatory framework.

c) Development of Infrastructure:

Development of infrastructure in tourism sector is one of the critical components for developing tourism in the State. Government would aim to provide an atmosphere & framework for private sector participation in infrastructure development to reinforce the efforts made by the Government in this regard. Both domestic & foreign private sector participation shall be encouraged to for development of long-term infrastructure in the tourism sector.

d) Land:

On the recommendation of Department of Tourism (DoT), the Odisha Industrial Development Corporation (IDCO) shall allot suitable land for tourism projects.

e) Road Transport:

Department of Tourism shall identify important state highways, roads connecting important tourist destination and recommend the appropriate Department for widening, beautification & high quality maintenance of these roads. The Government shall encourage private sector for providing tourist amenities Centre like public convenience, parking, cafeteria, souvenir shop, medical facilities etc., alongside important roads. The State will encourage private sector investment for boosting the transport service for various categories of tourists.

Department of Tourism will work towards operationalization of the “Way-side Amenities” developed by Tourism and Works Departments by encouraging the Women SHGs where-ever feasible. This will help the travelers in access to clean restrooms with hygienic food during travel.

f) Air Connectivity:

¹[The State Government shall endeavor to have direct air connectivity to important cities and major tourist destinations of the country. From a single international airport “Bhubaneswar” till 2016, State Government has added another two airports viz. Jharsuguda and Jeypore in its list. The State shall encourage further explore the possibilities of developing small air strips inside the state on PPP mode. The State Government has approved the New Destination Policy to stimulate and facilitate the establishment of air services to new destinations from Airports in Odisha by providing Viability Gap Funding (VGF) / incentives to kick-start the operations.]

g) Rail Connectivity:

The State Government shall pursue with the Indian Railway for expansion of railway network inside the State especially to the important tourist destinations. Efforts shall also be made to pursue Ministry of Railway for providing more superfast or luxury or special train to different important tourist destination of the State. The State shall encourage luxury trains in line of Palace-on-Wheels model in association with Indian Railway, Indian Railway Catering and Tourism Corporation (IRCTC) and other neighboring States.

h) Quality Power Supply:

Department of Tourism shall endeavor to promote and encourage use of renewable sources of clean energy, ensure 24 X 365 power supply in important tourist destinations. The grid & Lilo line shall be strengthened to ensure quality power supply in important tourist destinations.

i) Civic Amenities:

Highest priorities shall be accorded to ensure healthy & sanitary conditions in all important pilgrim centers, tourist locations & beaches through direct intervention by the Tourism Department, Housing & Urban Development Department, Urban Local Bodies, Non-Government Organizations & Corporate Bodies.

j) Accommodation:

With a view to increase the accommodation facilities for travelers and tourists visiting the state so as to increase average night stays within the state, efforts shall be made to encourage private sector investors to create Star category hotels, convention centers, heritage hotels, eco camps by granting various fiscal and non-fiscal incentives, single window clearance and marketing and promotion support etc. Simultaneously, State Government has been taking pro-active steps to involve private sector partners in operation and maintenance of properties developed and owned by Tourism Department. With this in view, seven properties have already been leased out to private operators and more such properties are in pipeline for same action through a transparent process of bidding.

1 . Substituted by Odisha Tourism (Amendment) Policy, 2026



k) **Eco-tourism:**

The State Government has created an eco-tourism cell under the Forest & Environment Department of the State Government. A separate eco-tourism policy has been launched for promotion of eco-tourism in the State. Eco-tourism shall be made more robust and popularized as an important means to promote tourism in the State considering its vast potential. Tourism Department, in close co-ordination with Forest, Environment & Climate Change Department has also formulated the 'Odisha Eco-Tourism Roadmap 2030' to act as a guiding principle for harnessing the eco-tourism potential of the State.

l) **Rural Tourism:**

The State Government shall identify such villages that are rich from the point of view of handicraft and handloom, rural life, social habits & culture. Rural tourism shall be developed at such identified villages in accordance with the rural tourism guidelines issued by the Government of India and Government of Odisha, from time to time.

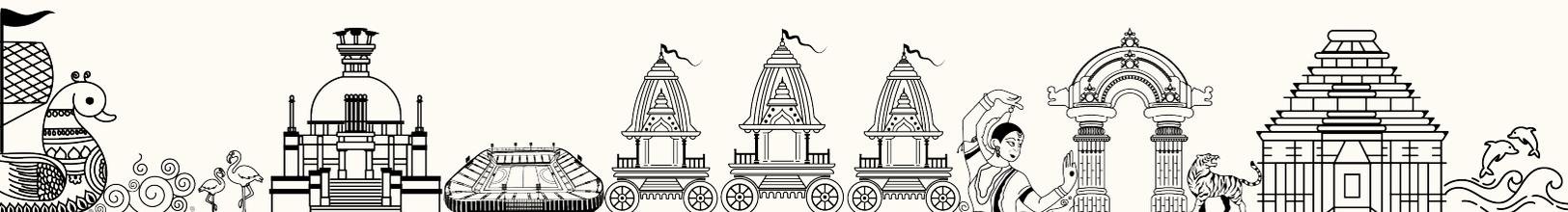
m) **Home Stay Facilities:**

Private house owners shall be encouraged to provide homestay facilities for the use of the tourists. Tourism Department is implementing a separate scheme to promote Homestays in the State

n) **Caravan Tourism:**

¹[Post the success and wide publicity of the 'Odisha by Road' campaign of Tourism Department and in view of the excellent road infrastructure within the State, Tourism Department intends to promote Caravan Tourism in the State. Tourism Department will create/ promote development of the necessary infrastructure for parking and night-stay, along with provision of utilities such as fresh water, power connection, sewage disposal etc. Such infrastructure will be created at various key tourist destinations, scenic locations and strategically located WACs within the State. Caravans will be able to use the facilities on payment of user charges. To start with OTDC run Panthanivas and the Eco Tour/ Nature camps operated by Department of Forest, Environment & Climate Change, Government of Odisha shall be designated as Caravan Parks.]

1 . Substituted by Odisha Tourism (Amendment) Policy, 2026



o) Water-based Tourism

¹[To ensure that the entire 574.7 Km coastline of the State, along with its various water bodies such as Chilika, Tampara and various Lakes, Dams, Rivers, Tourism Department will promote various water-based tourism infrastructure such as Houseboats, Yachts, Cruises, Flotels, Water Parks etc.

DoT has already handed over four catamarans in Bhitarkanika for refurbishment and operations as Houseboat to a private operator. The State already has houseboat operations in Chilika by a Private Operator.

DoT is in the process of developing two world-class boat clubs at Cuttack and Hirakud and similar such infrastructure shall be developed at key tourist locations. Additionally, marinas (for use by Yachts, Cruise boats etc.) shall be developed at key strategic locations by DoT. Private Operators will be able to use the facilities on payment of user charges.

DoT will also work with Inland Waterways Authority of India (IWAI) and Ministry of Tourism or Ministry of Ports, Shipping and Waterways, Government of India to introduce Inland River Cruises (Overnight or Day Cruises), Coastal Cruise Ships (connecting Islands and Destinations within India) as well as promote docking of International Cruises in the State.]

p) Ease of Doing Business:

For expeditious clearance of Tourism Projects, the Single Window Clearance mechanism has been established which will issue approvals to investment applications as provided in Odisha Industries Facilitation Act, 2004 (OIFA). The State has implemented the award-winning Go-SWIFT application that enables a seamless and hassle-free investment application without any human interface.

The investment applications received will be appraised by the State Level Facilitation Cell (SLFC) at IPICOL and is forwarded to the High-Level Clearance Authority (HLCA) or State Level Single Window Clearance Authority (SLSWCA) or Special Single Window Clearance Committee (SSWCC), depending on the quantum of investment proposed.

q) Marketing & Promotion:

Department of Tourism shall organize various tourism promotion events to attract tourists to the State, namely:

- (i) The Department of Tourism shall participate in different leading national & international tourism fairs/ events and organize domestic and international road shows in leading and focus cities within and outside the country, and shall provide incentives to the tourism stakeholders to participate in international tourism events to increase tourists' arrival in State.
- (ii) Organize familiarization tours for leading tour operators, travel writers of the country and abroad to attract more foreign & domestic tourists.
- (iii) Extensive outdoor marketing within the country & abroad which include signages in airports, branding of trains, hoardings in strategic locations etc.
- (iv) Media campaign both in print & electronics within the country & abroad shall be done by the Government to attract more tourists to the State.
- (v) Best use of Social and Digital Media Platforms by developing creatives to attract the youth travelers and reach out to tourists across the world and within India. Engage with influences and vloggers to showcase the variety and diversity existing in Odisha.

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r) Capacity Building:

Capacity building in hospitality sector shall be the topmost priority to build highest form of professionalism to create a strong ambience of comfort, confidence and communication among the tourists. Department of Tourism (DoT) shall encourage private sector investment in Tourism & Hospitality Sector Institutes for capacity building to ensure availability of more skilled manpower required in tourism sector. Efforts shall be made to synergize all government schemes and private sector initiatives to develop skill in Tourism & Hospitality sector. The World Skills Centre and Odisha Skill Development Authority's initiatives shall also be leveraged to ensure availability of skilled manpower for the sector.

Additionally, DoT is exploring the possibilities engaging Women Self-Help Groups (WSHGs) for operationalization of select Way-Side Amenities within the State, through adequate capacity building of the WSHG members, will depict a symbiotic relationship between DoT and WSHGs.

s) Public Awareness:

The most important aspect of tourism development is to bring in the necessary behavioral and attitudinal change in the society to make it tourist friendly and create a strong receptive atmosphere. People's participation through Panchayati Raj Institutions, Urban Local Bodies, Co-Ops and NGOs shall be encouraged for development of tourism and to create public awareness to achieve a broader goal of high-quality tourist services.

t) Right to Service:

The State Government have implemented 'The Odisha Right To Public Services Act, 2012'. The Department of Tourism have implemented the Right to Public Service Act 2012, which shall be observed for timely clearances of all tourism projects and provision of citizen services.

u) Buddhist & Heritage Tourism:

The State of Odisha is known for its rich heritage. The State Government shall endeavor to promote heritage tourism to propagate its rich culture and heritage among the people of the world. State Government shall promote Buddhist tourism in view of the historical significance of Buddhism in the State. Special Buddhist Circuit will be developed by linking all the Buddhist sites.

v) Religious Tourism:

Religious tourism has vast potential in the State in view of the presence of historic temples and monuments which shall be developed in a big way in the State. Tourism Department will make endeavor to curate and offer specially designed packages for tourists covering major religious places of tourist interest.

w) MICE Tourism:

The State has seen a major increase in the number of private companies in Manufacturing & Services Sector being setup in the State. Further with several scenic locations and introduction of Innovative products like Eco Retreat, demand for destination weddings in Odisha is expected to rise. The State shall promote meeting incentive conference and events tourism, to cater the need of PSUs, multinational companies and NGOs.

x) Health, Wellness & Medical Tourism:

Wellness tourism segment has grown rapidly in last decade, where travelers travel to a particular destination specifically for healing purposes. Odisha has over the last few years has witnessed inorganic development & sporadic growth in development of private sector wellness tourism centers in the State. To streamline the efforts of developing wellness tourism in the State, the DoT shall incentivise the interested investors who are willing to develop wellness resorts comprising:

- Wellness properties with at least 15 accommodation or overnight stay units
- The wellness property must be National Accreditation Board for Hospitals & Healthcare Providers (NABH) accredited for standardization of therapies offered and must follow the necessary acts or rules or guidelines of the competent authority
- The manpower employed has to be skilled, trained and certified.

The resorts promoting healing, AYUSH, yoga, meditation, panch-karma etc. along with prescribed accommodation units, NABH accreditation, skilled manpower with requisite certification, shall be eligible for the incentives.

To promote Medical Tourism, Department of Tourism will promote Integrated Developments (comprising of Hotel and Hospital) in the Urban areas of the State. For the purpose of medical tourism, the hospital shall be attached to a Hotel which must be of 3-Star and above category. Such Accommodation units shall have on mandatory basis, dormitory facility for at least 30 patient attendants, either within the same structure or as a separate structure with all facilities like washrooms, restaurants etc.

Department of Tourism will only incentivize the hotel component of the project. The Hospital development has to follow the extant rules or guidelines of National Medical Commission and Department of Health & Family Welfare, Government of Odisha.

Where Hospital is attached to a Hotel, the incentive shall be considered under this policy only after due recommendation by Department of Health & Family Welfare, Government of Odisha.

y) Eco Retreats:

With the aim of promoting hitherto unexplored tourist destinations and destinations with tourism potential, but with limited accommodation facilities, Department of Tourism started 'Eco Retreat' as a luxury glamping product in 2019. It is Odisha Tourism's flagship seasonal luxury glamping product designed to promote less explored exotic destinations with high tourism potential such as beaches, hill stations, riverbanks, wildlife sanctuaries, etc., where permanent infrastructure development may not be advisable.

Started in 2019, Eco Retreats are now being organized at 7 locations in the State. These Eco Retreats are akin to star category resorts with facilities like, adventure sports and activities, cultural events, guided tours to nearby destinations, restaurant, beach shacks etc. These facilities help promote local cuisine, art and culture and augment local livelihood opportunities.

z) Knowledge Tourism:

The State has become the knowledge hub of Eastern India. Many centers of higher learnings, university, institutions of national and international repute have come up in the State. Large number of students, intellectuals, visit the State for acquiring knowledge. The State shall promote knowledge tourism and facilitate activities of all stakeholders.



aa) Barrier-free Tourism:

The State Government shall assiduously promote barrier - free tourism especially for differently abled tourist. Incentives shall be provided to entrepreneurs /people for making innovation and setting innovative projects for barrier free tourism in the tourism sector.

12. Definitions:

- a) ¹["Tourism Unit" means a unit, engaged or to be engaged in providing any service related to travel and tourism and includes:
- (i) Hotel and Resorts
 - Star Category Hotels of 3 star and above category
 - Resorts
 - Apartment Hotels
 - (ii) Health and Wellbeing
 - Wellness Centers
 - Wellness Resorts
 - (iii) Nature based tourism
 - Eco Resorts/ Eco-Cottages (and other similar developments)
 - Tented Accommodation (Economy & Luxury)
 - Camping
 - Caravan
 - Caravan Parks
 - (iv) Water based Tourism
 - Cruises
 - Houseboats
 - Yacht
 - Flotels
 - (v) Heritage Properties
 - Heritage Hotels
 - Heritage Museums
 - Heritage Restaurants / Cafeterias
 - Heritage Banquets.
 - (vi) Roadside Tourism Infrastructure
 - Motels
 - Wayside Amenities
 - (vii) Odia cuisine Restaurant
 - (viii) Museum
 - (ix) Convention Centre
 - (x) Skilling institutes
 - Tourism & Hospitality Training Institute

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(xi) Adventure Tourism

- Aero / Air Based Tourism
- Water based Adventure Sports
- Land Based Adventure Sports

(xii) Theme Parks and theme villages

- Theme Parks
- Amusement Parks
- Water Parks
- Theme / Art & Craft Villages

(xiii) Golf Course]

- b) “Effective date” means the date on which the Odisha Tourism Policy 2022 is published in the Odisha Gazette. The operative period of the policy starts after the effective date.
- c) ¹[A ‘New Tourism Unit’ means a Tourism Unit which is set up and which commences commercial operation during the operative period of this Policy.

Explanation: The term “set up” mentioned above means the date on which the approval of the Bank or Financial Institutions is received by the promoter for the project OR the plan of the project is approved by the Local Competent Authority or Development Authority OR the date on which the first capital investment is made on the project (date of Purchase or Work Order). The applicant applying for incentives shall submit documents for establishing any of the three as proof of date of set-up.]

- d) ²[Existing Tourism Unit undertaking expansion of more than 25 (twenty five) percent of its existing capacities (e.g., Rooms or Rides or Tents, etc.) after the effective date shall be treated as a New Tourism Unit. Only one expansion project of an existing tourism unit will be eligible for incentive during the operative period of the Policy.]
- e) Date of “Commercial Operations” in relation to a Tourism Unit means the date on which the Tourism Unit opens to tourists on a commercial basis, after due testing, trial running and commissioning under relevant Government rules. A committee consisting of District Tourist Officer, an Officer from Department of Tourism to be nominated by the Government and representative of principal financing Bank of the project (if any) shall certify the date of start of commercial operation.
- f) ³[“Eligible Tourism Unit” means a New Tourism Unit, Existing Tourism Unit undertaking Expansion and Migrated Tourism Units during the operative period of this Policy would be considered as Eligible Tourism Units.

Note: In the case of Cruises, Houseboats, Yachts, Flotels, camping units, Caravans, equipment related to adventure tourism, and equipment or machinery related to Theme Parks and Theme Villages, only newly purchased units or equipment shall be considered as Eligible Tourism Units.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026
 2. Substituted by Odisha Tourism (Amendment) Policy, 2026
 3. Substituted by Odisha Tourism (Amendment) Policy, 2026



13. Tourism Projects and Facilities:

¹[The units below refer to tourism Infrastructure that is eligible for Capital Investment Subsidy (CIS) under this Policy and shall be used for Tourism purpose i.e., for tourists and not to be used for individual/personal capacity.]

The minimum investment criteria mentioned in the definition of tourism units shall be considered for basic eligibility criteria to avail OTP benefits.

The minimum land area stated in the definitions is only for investor reference and for determining eligibility for Government land allotment.]

a) ²[Apartment Hotels:

An Apartment Hotel shall comply with the prevailing Guidelines for Apartment Hotels issued by the Ministry of Tourism, Government of India. Such establishments must obtain a minimum 3-star category certification under the applicable classification norms. Apartment Hotels are intended to offer extended-stay accommodation with in-room kitchenettes or living areas, laundry facilities, and hotel-style services and amenities.

However, for the three urban areas (Development Authority areas) of Bhubaneswar, Cuttack, Puri only, Apartment Hotels of 4 star and above classification, as per the prevailing guidelines of the Ministry of Tourism, Govt. of India shall be eligible for incentives under this policy.]

b) ³[Tented Accommodation (Economy & Luxury)

“Tented Accommodation” unit should have facilities as per the prevailing guidelines for Tented Accommodation as laid down by the Ministry of Tourism, Government of India. Such Tented Accommodation should obtain necessary category certification from the Competent Authority. The tented accommodation shall be mandatorily developed in tourist potential areas as decided by the single window committee, where the operator can provide added tourism activities apart from staying facilities.

Private Investors will be encouraged to set up tented accommodations on private land or plots as well as leased out land parcels.

The broad 02 categories which will be incentivized are:

- Economy - A minimum 15 number of tents to be set up in a plot measuring at least 1Acre involving minimum investment of INR 1Cr, minimum size of each tent must be 10 ft X 10 ft, including basic facilities like bed, linen, pillows, illumination, meals, potable water. The overall tented facility must mandatorily have dining area, kitchen with store, washrooms, parking, staff dormitory, security, fire-fighting equipment etc.
- Luxury - A minimum 20 number of tents to be set up in a plot measuring at least 1.5 Acre involving minimum investment of INR 3 Cr, minimum size of each tent must be 12 ft X 15 ft with attached washroom, including basic facilities like bed, white-linen, pillows, tea-maker, toiletries, illumination, meals, potable water. The overall tented facility must mandatorily have reception with waiting lounge and washrooms, dining area, kitchen with refrigeration and store facility, parking, illuminated pathways connecting each tent unit with common spaces, staff dormitory, security, fire-fighting equipment etc.

The Department of Tourism will identify and earmark suitable locations across various tourist destinations spread across the State for tented accommodation and develop necessary trunk infrastructure (such as fencing/ boundary, access road, land development, water, power, sewage and solid waste management) to enable various operators to set up tented accommodation facilities at the earmarked locations.]

1. Inserted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Substituted by Odisha Tourism (Amendment) Policy, 2026

c) ¹[Tourism & Hospitality Training Institute:

“Training Institutes or Universities” shall be encouraged to offer tourism or hospitality courses that are recognized or certified by regulatory authorities.

The institute should be located on a plot measuring at least 1.0 acres within Bhubaneswar Municipal Corporation limits and 2.5 acres in other areas of the state. It shall involve a minimum investment of INR 5 Cr.]

d) ²[Star Category Hotels of 3 and 4 star and above category

“Hotel” projects should have facilities of minimum 3 star and above categories hotel as per the prevailing guidelines of the Ministry of Tourism, Govt. of India. However, for the three urban areas (Development Authority areas) of Bhubaneswar, Cuttack, Puri only, Hotels of 4 star and above classification, as per the prevailing guidelines of the Ministry of Tourism, Govt. of India shall be eligible for incentives under this policy.]

e) ³[Resorts:

- A “Resort” project should have facilities of minimum 3-star category as per prevailing guidelines of Ministry of Tourism.
- However, for the three urban areas (Development Authority areas) of Bhubaneswar, Cuttack, Puri only, Resorts of 4 star and above classification, as per the prevailing guidelines of the Ministry of Tourism, Govt. of India shall be eligible for incentives under this policy.
- The maximum allowable built form shall be Ground plus One (G+1). Construction beyond G+1 is not permitted for resort projects under this policy.
- The plot on which resort is located should admeasure at least 2800 sq.mt. It should have on its plot, a minimum 50% open space (unbuilt area). It should have at least any 4 (four) of the following facilities, namely:
 - i. Indoor games (e.g., Table – Tennis, Squash, Billiards, Bowling Alley, etc.). with a minimum built up area of 25 sq.mt.
 - ii. Conference room (Minimum Carpet area of 30 sq.mt.)
 - iii. Swimming Pool
 - iv. Tennis or badminton court or golf or other outdoor games area.
 - v. A health club (minimum built- up area of 20 sq.mt.)
 - vi. A lounge (admeasuring at least 35 sq.mt.).]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Substituted by Odisha Tourism (Amendment) Policy, 2026



f) ¹[Motels: The “Motel Project” should be located on a National Highway, State Highway or Main District Road (MDR). It should have at least 4 lettable rooms and a maximum of 10 lettable rooms and all the lettable rooms should have bathrooms attached.

The plot on which the motel is located should admeasure a minimum of 1,500 sq.mt. with minimum investment of INR 1 Cr. It should have restaurant or dining hall with sitting area of minimum 30 sq.mt. (excluding kitchen & storage). The double rooms and single rooms should have minimum carpet areas of 12 sq.mt and 10 sq.mt respectively. The bathroom carpet area should admeasure at least 3 sqmt. It should have public toilet and first aid centre. It should have car parking area @ 5 sq.mt per room. The rooms should have adequate furniture, fixtures and linen. The ownership or lease of land and land use should be in order. The Motel should have adequate parking to accommodate at least 20 (twenty) 4-wheeler vehicles.]

g) ²[Wayside Amenities: A “Wayside Amenities” will be a common facility centre on the National Highways, State Highways, and Major District Roads, setup on a minimum land requirement of 1000 sqm with minimum investment of INR 0.25 Cr. They should ideally have

- (i) Food Plaza;
- (ii) Public Convenience;
- (iii) ATM or Banking
- (iv) Emergency or Medical Facilities;
- (v) Parking for minimum 10 (ten) 4-wheelers
- (vi) Petrol Filling Station and Auto Services
- (vii) EV Charging Station
- (viii) General provision store.

For wayside amenities to be eligible for these incentives, they must have (i), (ii), (iv) and (v) among the facilities mentioned above.]

h) ³[Water based Adventure Tourism: “Water” based adventure tourism projects should be set up at a beach or lakeside or riverside along with a pontoon or jetty. It should offer at least two water sports. Parasailing, water-scooters, hover craft and water-skiing are examples of such facilities. In addition to investment in boats and out board motors, it should make an investment of at least INR 0.50 Cr in water sports equipment. It should have adequate changing rooms, showers, lockers and separate toilet blocks for ladies and gents. It may have a food plaza. It should have trained staff for implementation of safety norms prescribed by the Government of Odisha. The Department of Tourism may, on case-to-case basis, recommend permissive possession of land for onshore infrastructure and/ or storage of equipment for such projects.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Substituted by Odisha Tourism (Amendment) Policy, 2026

i) ¹[Houseboats/ Catamarans: “Houseboat/ Catamarans” should be set up at backwater, lakeside, reservoir, riverside location identified by Department of Tourism. It should offer at least one room facility, with on board washrooms, kitchen, restaurant or dining area in motorized boat, preferably using clean fuel such as CNG or solar power and satisfying the safety norm prescribed by appropriate authorities. Houseboat project includes provision of jetty or pontoon, parking, and off-shore infrastructure. It should have trained staff for implementation of safety norms prescribed by the Government of Odisha. Houseboat/ Catamaran projects with a minimum investment of INR 0.5 Cr will be considered eligible Tourism Units under this policy. The Department of Tourism may, on a case-by-case basis, recommend allotment or permissive possession of land for related onshore infrastructure or equipment storage.]

j) ²[Art & Craft Theme Complex/ Park/ Experience Centre: “Art & Craft Theme Complex/ Park/ Experience Centre” promoting Odisha art and craft forms, provides interactive experience to the tourists and supports artisans. The project must be on a minimum 1 acre of land for urban areas and 2 acre for rural areas with facilities like space to work for at least 10 artisans including one master artisan, an exhibition area of not less than 300 sq. m. to display different crafts, a multipurpose hall/ open theatre for folk shows, performing arts and film screening etc. A thematic restaurant, minimum of one emporium cum Souvenir shop and toilet blocks shall be provided. This project shall involve minimum investment of INR 1 Cr.]

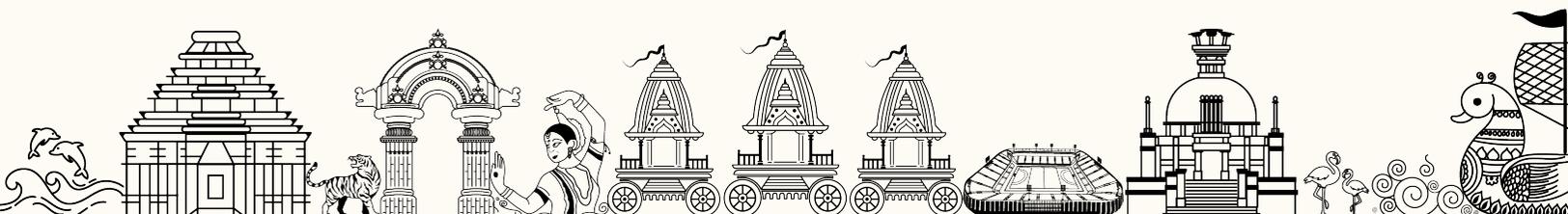
k) ³[Golf Course: A “Golf Course” project shall consist of a minimum of 9 holes with an investment of at least INR 25 Cr on a land parcel not less than 25 acres. The design and drainage must ensure that there is no water logging, supported by a reliable system for adequate water supply. A well-equipped clubhouse which may include accommodation rooms (3 star or above category for specific purposes such as changing rooms, shower area, massage rooms, sauna, cloak facility etc.), modern amenities for players and visitors shall form an integral part of the development. The facility should allow easy access to tourists, including non-members, for playing golf and using other amenities, with charges that are transparent and consistent. Adequate parking space for at least 50 vehicles and clean public toilet facilities must be provided. Further, the golf course shall obtain necessary certification or recognition from the Professional Golf Tour of India (PGTI) or the Indian Golf Union (IGU).

The project may also include a minimum of 10 rooms of three-star category or above, in line with the Ministry of Tourism guidelines.]

l) ⁴[.....]

m) ⁵[Amusement Parks: An Amusement Park is a recreational facility offering rides, games, and entertainment attractions for leisure, without necessarily being organized around a unifying theme. For tourism purposes, it shall mean a project with at least 8 amusement rides, a minimum investment of INR 10 Cr in equipment, and a minimum area of 20,000 sq. m. It may also include ancillary infrastructure such as accommodation, changing rooms, restaurants, food courts, parking, and medical/first aid facilities, and may further provide a minimum of 10 rooms of 3-star category or above as per Ministry of Tourism guidelines.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026
 2. Substituted by Odisha Tourism (Amendment) Policy, 2026
 3. Substituted by Odisha Tourism (Amendment) Policy, 2026
 4. Deleted by Odisha Tourism (Amendment) Policy, 2026
 5. Substituted by Odisha Tourism (Amendment) Policy, 2026





n) ¹[Theme Parks: A Theme Park is a large, purpose-built entertainment complex organized around a specific theme or set of themes and integrating rides, shows, attractions, and amenities. For tourism purposes, it shall mean a recreational project, new or expansion, with amusement/ adventure/ water rides/ craft and cuisine or any other experience, accommodation units, and related infrastructure, having a minimum capital investment of INR 10 Cr and a minimum area of 20,000 sq. m.

Facilities within commercial malls or multiplexes shall not be treated as Theme Parks. Each project shall provide basic tourist amenities such as reception, information booth, toilets, medical services, parking, baby feeding room, drinking water, and solid/liquid waste management, and may also include a minimum of 10 rooms of 3-star category or above as per Ministry of Tourism guidelines.]

o) ²[Aquarium: An “Aquarium” should have minimum 1,000 cubic meter water holding capacity and should have at least 10 exhibits. These projects shall have a minimum investment of INR 10 Cr and land area should not be less than 2000 sqm. It should be open to public. It should have trained supervisors for operation and maintenance of the housed aquatic animals and plants. It should have restaurants, adequate parking, and separate toilet blocks for ladies and gents.]

p) ³[Water Parks: A “Water Park” project should have minimum 20,000 sqm land area and minimum of five water rides. It should have the capacity to handle at least 100 slides simultaneously. It should have trained supervisors for implementation of safety norms.

There should be a minimum investment of INR 5 Cr in amusement rides. This pertains to the cost of equipment alone. It should have restaurants and adequate changing rooms, lockers, showers and separate toilet blocks for ladies and gents among others.

The facility may also include minimum 10 rooms (3 star category and above), as per Ministry of Tourism guidelines.]

q) ⁴[Ropeway: A “Ropeway” should be mechanized and motor driven. The horizontal length may be 250 meters or more (but can be slightly less if the location demands so) with minimum capital investment of INR 10 Cr. It should be comfortable for the passengers and noise should be within permissible limits. It should have capacity to carry minimum 200 passengers per hour. The cabins should leave at brief intervals so that transportation is continuous and waiting time is minimum. It should have thyristor control of main drive motor or comparable device to ensure smooth acceleration and deceleration. It should have an emergency brake in addition to the normal brakes. The cabins should be sturdy and aesthetic. It should have full capacity generator set to drive the ropeway in case of power failure.

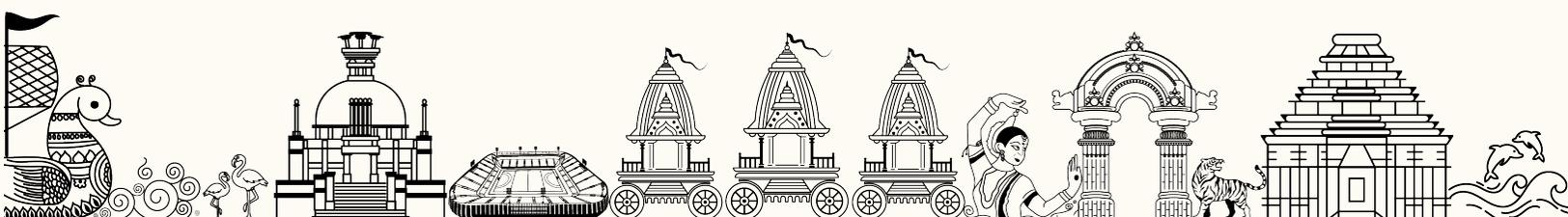
The facilities should be created in compliance with the applicable rules or guidelines of Government of India or Government of Odisha and applicable security norms.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Substituted by Odisha Tourism (Amendment) Policy, 2026

4. Substituted by Odisha Tourism (Amendment) Policy, 2026



r) 1[Heritage Properties (Heritage Hotels, Heritage Museums, Heritage Restaurants / Cafeterias, Heritage Banquets.)

“**Heritage Hotel**” is a hospitality unit with minimum 5 lettable rooms operated in palaces or castles or forts or havelis or hunting lodges or residences of any size built prior to 1950.

The facade, architectural features and general construction should have the distinctive qualities and ambience in keeping with the traditional way of life of the area. The architecture of the property to be considered should not normally be interfered with.

Heritage Property – Apart from Heritage Hotels, Heritage properties such as Heritage Museums, Heritage Restaurants / Cafeterias, Heritage Banquets located inside a Heritage Building shall be considered as a separate tourism unit, provided it fulfills minimum eligibility requirements, such as-

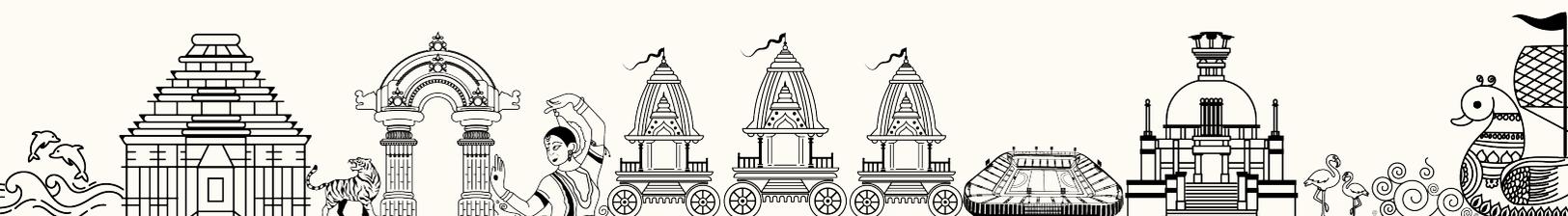
Heritage Museums - Any new or existing Heritage Museum owned by individuals, institutions, voluntary organizations or autonomous body or trusts, etc. registered under the Indian Societies Act or Indian Trust Act in the State of Odisha and displaying objects of tourist interest, historical and cultural importance. Such Heritage Museums must be located within a Heritage property.

Heritage Restaurants/ Cafeterias - A Heritage Restaurant/ Cafeterias (open/ closed area), operating in heritage buildings, having heritage features and ambience. The unit must have a hygienically maintained kitchen with modern equipment in the premises for preparing food. Also, well- maintained separate toilet facilities for ladies and gents are compulsory. The Restaurant should have a minimum seating capacity of 30 guests at a time.

Heritage Banquet - means enclosed space operating in heritage buildings having heritage features and ambience developed for hosting guest’s ceremonies/ corporate functions and other events, etc., with minimum 1 lettable room for guests, a minimum capacity of hosting 20 guests and having a minimum area of 500 square feet within the Heritage Building. Also, a well maintained separate toilet facility for ladies and gents is compulsory.

Any extension or improvement or renovation/ change in the existing structures should be in keeping with the traditional architectural styles and constructional techniques harmonising the new with the old. After such change, the newly built-up area added should not exceed 50% of the total built up (plinth) area including the old and new structures. For this purpose, facilities such as swimming pools, lawns etc. will be excluded.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026





s) ¹[A “Convention Centre” should be located on a plot admeasuring at least 5,000 sq.mt with a minimum investment of INR 20 Cr. It should have capacity to seat at least 750 persons in the central column less hall. The capacity should be so organized (partition-able) that it is possible for at least 5 separate conference events to run simultaneously. At least 75% of the convention Centre’s capacity should be air-conditioned. The Convention Centre should have sufficient parking facility (minimum 2 sq.mt per person). All conference or convention areas should be equipped with state-of-the-art convention facilities including modern public address system, slide projection, video screening and such other facilities. It should possess its own equipment’s. It should have adequate arrangement for secretariat support with Fax, e-mail and photocopying facilities and first aid Centre. It should have a restaurant, cafeteria with adequately covered, comfortable area to cater to at least 500 persons simultaneously. The area excluding kitchen, should admeasure at least 500 sqmt. The quantum of such facilities should be consistent with the size of the complex.

For Bhubaneswar Municipal Corporation limits, only those convention centre projects having capacity to seat at least 3,000 persons will be eligible for incentives and land allotment under this policy.

The facility may also include a minimum of 10 rooms of three-star category or above, as per Ministry of Tourism guidelines.]

t) ²[**Caravan Park:** A “Caravan Park” should be developed over a minimum area of 0.5 acre and accommodate minimum 05 parking bays, up to a maximum of 60 bays per hectare. It should operate for at least three months a year.

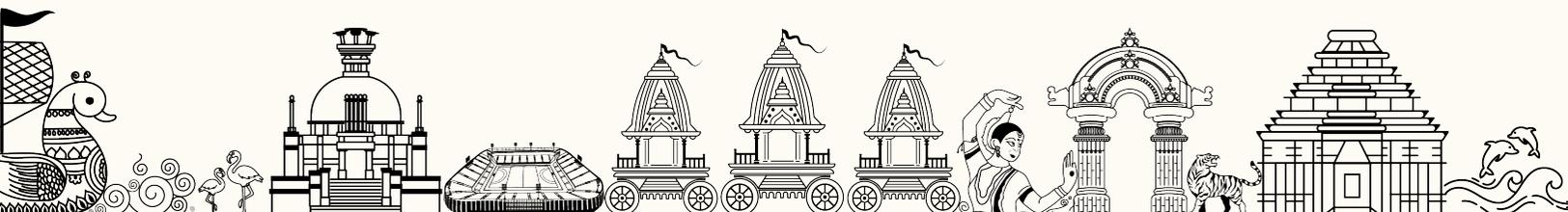
Projects and units under caravan Parks should comply with the basic specifications detailed under the extant Policy of Govt. of India for “Policy for development and promotion of Caravan and Caravan Camping Parks”. Caravan Park with a minimum investment of at least INR 2 Cr, shall be considered an eligible Tourism Unit under this policy

Caravan: “Caravan or Camper van or Camping-van” is a specially designed vehicle constructed to include living accommodation which contains facilities as per prevalent MoT Guidelines “Policy for Development and Promotion of Caravan and Caravan Camping Parks”

Caravan or Camper van or Camping-van must have been registered under the Motor Vehicle Act 1988 and the rules framed thereunder and must be fit for the purpose of travel, leisure, and accommodation. A minimum investment of at least INR 0.3 Cr, shall be considered an eligible Tourism Unit under this policy.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026



u) ¹["**Adventure Tourism**"] projects should have required equipment and trained staff to maintain and run the activity. All required permissions from various authorities must be obtained. Minimum facilities like restaurant (wherever required), drinking water supply, staying arrangements (wherever required), toilet etc. should be provided.

(u.1) Aero / Air Based Tourism: "Aero" or Air-Based Sports Projects refer to adventure tourism activities involving flight or aerial movement, including but not limited to paragliding, paramotoring, hot air ballooning, ultralight aircraft flying, and skydiving. Such projects may be set up at suitable hilltops, open ground areas, or other designated airspaces approved by competent authorities. A minimum investment of INR 50 lakh should be made in aero-sports equipment, including safety gear, launching equipment, harnesses, communication tools, and related systems.

(u.2) Water based Adventure Tourism: "Water" based adventure tourism projects should be set up at a beach or lakeside or riverside along with a pontoon or jetty. It should offer at least two water sports. Parasailing, water-scooters, hovercraft and water-skiing are examples of such facilities. In addition to investment in boats and outboard motors, it should make an investment of at least Rs.50 lakh in water sports equipment. It should have adequate changing rooms, showers, lockers and separate toilet blocks for ladies and gents. It may have a food plaza. It should have trained staff for implementation of safety norms prescribed by the Government of Odisha. The Department of Tourism may, on case-to-case basis, recommend permissive possession of land for onshore infrastructure and/ or storage of equipment for such projects.

(u.3) Land Based Adventure Sports: Land-Based Adventure Sports" refer to adventure tourism projects offering recreational and adrenaline-inducing activities on land, such as rock climbing, zip-lining, rappelling, mountain biking, trekking trails, ATV biking, obstacle courses, ropeway walks, bouldering, and similar activities. A minimum investment of INR 50 lakh must be made in land adventure equipment and infrastructure, including harnesses, safety gear, bikes/ATVs, course elements, obstacle structures, zipline hardware, and surveillance systems.]

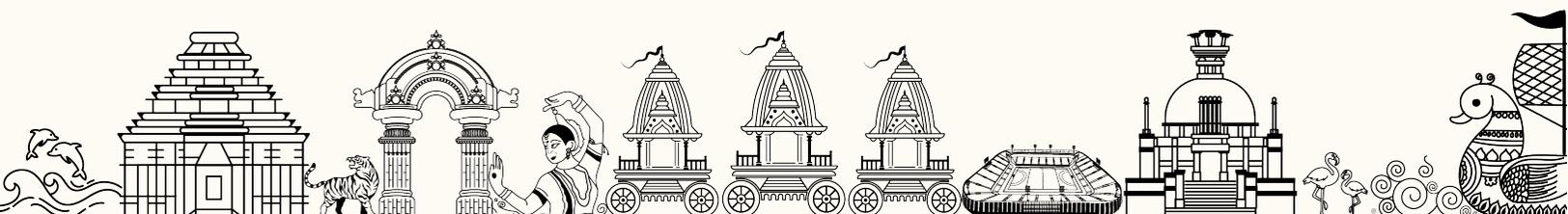
v) ²[Other projects not falling into any of the above categories will be considered as tourism project subject to their approval by the State Tourism Promotion Council (STPC).]

w) ³[**Wellness Centre:** A facility comprising a minimum of 5 therapy rooms, offering specialized treatments and therapies based on alternative systems of medicine, such as AYUSH (Ayurveda, Yoga & Naturopathy, Unani, Siddha, and Homeopathy), specifically designed to cater to the wellness needs of tourists. The project shall involve a minimum investment of INR 1 Cr and must employ trained and duly qualified personnel such as registered AYUSH doctors, certified masseurs, yoga instructors, nutritionists, physiotherapists, and other relevant support staffs certified in their respective systems of therapy.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

3. Inserted by Odisha Tourism (Amendment) Policy, 2026





x) ¹[Wellness Resorts: Resorts promoting holistic healing through AYUSH therapies, yoga, meditation, panchakarma, and similar wellness practices shall be eligible for incentives, provided they have a minimum of 10 rooms conforming to 3-star category standards as per the prevailing Ministry of Tourism guidelines and employ skilled manpower with requisite certifications in relevant wellness disciplines.

- However, for the three urban areas (Development Authority areas) of Bhubaneswar, Cuttack, Puri only, Resorts of 4 star and above classification, as per the prevailing guidelines of the Ministry of Tourism, Govt. of India shall be eligible for incentives under this policy.
- The maximum allowable built form shall be Ground plus One (G+1). Construction beyond G+1 is not permitted for resort projects under this policy.

The plot on which the Wellness resort is located should admeasure at least 2,800 sq.mt. It should have on its plot, a minimum 50% open space (unbuilt area). The wellness centers offer services for - 1. Ayurveda 2. Yoga & Naturopathy 3. Unani 4. Siddha 5. Homeopathy, to achieve, promote, and maintain maximum health and a sense of well-being.]

y) ²[Eco Resort/ Eco-Cottages (and other similar developments): An Eco Resort/ Eco Cottage is a sustainable hospitality unit located in natural settings, built and managed using vernacular design, renewable materials, and eco-conscious operations. It supports environmental conservation, fosters local community involvement, and provides low-impact tourism experiences.

These projects shall have a minimum of 10 rooms or cottages with minimum investment of INR 1.2 Cr is required for such projects. The star rating for these eco-friendly tourism units shall be conducted by a State-level agency designated by the Government of Odisha since star categorization by the Ministry of Tourism is not mandatory for such properties.

The maximum allowable built form shall be Ground plus One (G+1). Construction beyond G+1 is not permitted for resort projects under this policy.

The resort must be located on a plot measuring at least 2,500 square meters, with a minimum of 50% open (unbuilt) area.]

z) ³[Cruises: “River Cruise” means a water transport facility having registered and obtained license and operational certificate from District Collector or Odisha Maritime Board or any other relevant competent authority and utilized for the purpose of leisure and entertainment of tourists along the river or any inland water body in Odisha. The minimum requirements for the River Cruise are as follows:

- Capacity to host a minimum of 40 passengers + Crew members
- Facilities for refreshment, entertainment, and recreation
- Accommodation facilities may be provided
- Cruise with a minimum investment of at least INR 1.5 Cr, shall be considered an eligible Tourism Unit under this policy.

Inland Water Vessels used for the purpose of regular transport of goods or raw material or public are excluded from this definition.]

1. Inserted by Odisha Tourism (Amendment) Policy, 2026

2. Inserted by Odisha Tourism (Amendment) Policy, 2026

3. Inserted by Odisha Tourism (Amendment) Policy, 2026

aa) ¹[Yacht: A Yacht refers to a privately owned or commercial leisure vessel, typically motorized or sail-powered, designed for luxury recreation, charter tourism, or coastal cruising. To be eligible under this policy, the vessel must have a minimum length of 33 feet (10 meters) and must be operated or moored in approved coastal, backwater, or inland water locations as identified by the Department of Tourism.

A minimum investment of INR 2 crore, along with the operation by a qualified crew trained in safety and hospitality standards, shall be required for a yacht project to be recognized as an eligible Tourism Unit under this policy.

The Department of Tourism may, on a case-to-case basis, recommend allotment or permissive possession of land for the development of jetties, mooring infrastructure, or other required support services for such projects.]

bb) ²[Flotels: “Flotels” should be set up at backwater, lakeside, reservoir, riverside location identified by Department of Tourism. A minimum of 10 nos flotels with minimum investment of INR 3 crore shall be considered as eligible Tourism Unit under this policy.]

cc) ³[Odia cuisine Restaurant: “Restaurant Serving Odia Cuisine”- Restaurants/ Cafeteria/ eateries/ food outlets/ any other similar set up known or called in other name promoting authentic Odia cuisine, primarily serving traditional Odia dishes, with having minimum seating capacity of 25 guests (25 Pax) a hygienic kitchen and having clear land ownership or lease agreement.

The restaurant should involve minimum investment of INR 0.2 crore (excluding cost of land and Building). The restaurant must reflect Odisha’s cultural identity through its design and ambiance and should engage trained staff in traditional Odia culinary practices. It should preferably have clean public conveniences, and an adequate parking space as per building bye-laws.

The incentives shall be available to such restaurants inside Odisha (DoT notified Tourist destinations), outside Odisha in five metro cities (Mumbai, Delhi, Bengaluru, Chennai and Kolkata) and top five tourist destinations (Agra, Varanasi, Goa, Kochi and Jaipur). The STAC/ STPC may decide to add, modify, alter, or change this list as deemed appropriate.]

dd) ⁴[Museum: Museums showcasing artifacts of Odisha, its heritage, crafts including both tangible and intangible tourism assets shall be considered as tourism unit. A minimum area of 5000 sq. ft. must be developed for tourism purpose involving minimum investment of 0.5 crore as a museum and must be in the State of Odisha.]

14. Initiatives:

14.1 New investment:

The Tourism Policy envisages the development of tourism infrastructure through collaboration between the government and the private sector. The Tourism Policy 2022 aims to encourage private sector investments and provides attractive incentives for new investment in tourism sector. The implementation of various provisions covering incentives, concessions etc. will be based on the detailed operational guidelines or any notifications issued by the Department of Tourism.

1. Inserted by Odisha Tourism (Amendment) Policy, 2026

2. Inserted by Odisha Tourism (Amendment) Policy, 2026

3. Inserted by Odisha Tourism (Amendment) Policy, 2026

4. Inserted by Odisha Tourism (Amendment) Policy, 2026



14.2 Land Bank:

To attract investments in Tourism projects and to ensure timely take up of such projects, the Odisha Industrial Development corporation (IDCO) shall identify suitable patches of land, both Government and Private, in area, having Tourism potential and future requirements, to keep it under one basket with ready-to-use status called 'Land Bank'.

14.3 Human Resource Development or Capacity Building:

This policy aims to streamline and strengthen the human resource development activities which include; capacity building programs, sensitization of stake holders in tourism industry and making available trained manpower for hospitality sector. This will involve:

- (a) Setting up of new Hotel Hospitality and Hotel Management institutes/ Universities through private participation.
- (b) Industrial Training Institutes or Polytechnics would be encouraged to introduce tourism related courses for subordinate staff of hotels or resorts or motels or lodges, caterers, guides, cab and tourist coach drivers to enhance skills.
- (c) Institutions running management courses in the state will be encouraged to offer Hospitality and Travel Management related courses. Institutions or NGOs carrying out sensitization programs related to tourism would be encouraged.
- (d) Short term courses relating to capacity building for hospitality industries in rural area with support of State Institute of Rural Development.

14.4 Safety & Security:

The DoT has established seven special Tourist Police Stations in the State in major tourist destination. Department of Tourism (DoT) envisages ensuring safe tourism through setting up of more Police Stations, provision of dedicated police personnel at major tourist destinations, lifeguards at beaches in coordination with local NGOs and SHGs. It shall be the endeavor of the Government to pre-empt and prevent abuse or exploitation of women and children in and around tourist destinations. For ensuring the safety and security of tourists visiting the tourism destinations across Odisha, this Tourism Policy provides for the following measures, namely:

- (i) DoT shall take steps to employ personnel, preferably ex-servicemen, for provision of security to tourists in specific tourism destinations. DoT shall also provide appropriate training to the selected personnel for providing better services to tourists.
- (ii) DoT shall organize training and sensitization programs for policemen posted at key tourism destinations in association with the Department of Home for ensuring that policemen empathize with genuine complaints and grievances of tourists. In order to prevent exploitation of women and minors in any form, DoT, in conjunction with the local police administration, shall take proactive steps to prevent such abuses.

14.5 Odisha Tourism Development Corporation (OTDC)

The Odisha Tourism Development Corporation shall be strengthened to make it a more effective tool for promotion of tourism, with the following objectives, namely:

- (i) To develop and promote Odisha as one of the premier destinations of the country and to adopt such methods and devices necessary to attract tourists in large numbers;
- (ii) To act as facilitator for development of tourism in the State;
- (iii) To provide/ operate quality tourism infrastructure on its own or through appropriate PPP structures;
- (iv) Promoting star category hotels and other facility as green field project through private participation;

- (v) Marketing of lesser-known tourist destination to bring it to the limelight through package tours and providing basic amenities;
- (vi) Providing holistic travel solutions to the tourists visiting the State.
- (vii) Development and implementation of new tourism products such as Boat clubs, beach shacks, Odia cuisine promotion (Nimantran) etc.

14.6 Tourism Units to avail incentives or subsidy:

A new Tourism Unit should be opened to all and shall not be confined to exclusive use of members of any group or club or any such other restrictions.

A new tourism unit or an expansion of an existing tourism unit will be eligible for incentives provided they satisfy the following conditions:

- (a) The new unit should obtain registration with the concerned registering authority to be detailed by the DoT.
- (b) ¹[The new project should have separately identifiable capital investment and should not be an extension of the existing project. The new project will not lose its eligibility, if the utilities of existing units for water, electricity, steam, pollution control, central facilities etc. are extended to the new projects. Expansion of existing project will be eligible for incentives, provided the existing tourism unit increases its investments in fixed capital or capacity by at least 25%, as prescribed in Para. 12(d).]

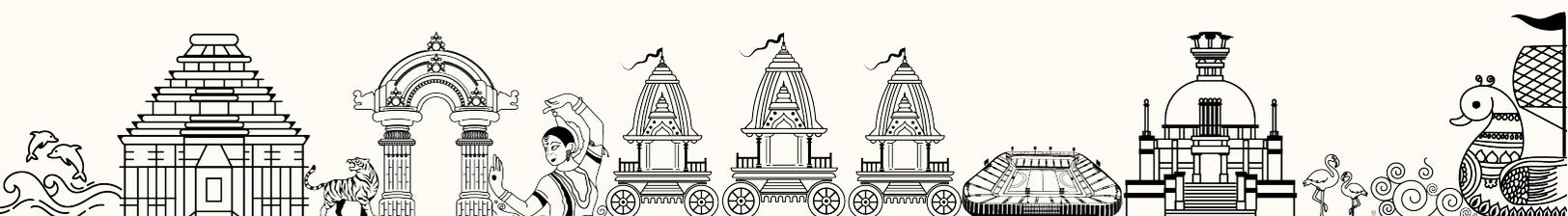
²[The existing tourism properties to be developed on PPP mode will be eligible for fiscal incentives provided, the private partner fulfills the minimum development plan prescribed in the Lease-cum-Development Agreement and if the property is otherwise eligible under this policy.]

14.7 Tourism Undertaking:

“Tourism Undertaking” means an entity registered under the Companies Act, 2013 or The Limited Liability Partnership Act, 2008 or a Partnership firm or a Registered Trust or a registered Co-operative society or an individual proprietary firm engaged or to be engaged in one or more tourism projects. The proposed tourism facility should be open to all and shall not be confined to the exclusive use of members of any group or club or any such other restrictions.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026





14.8 [Eligible Capital Investment for incentives:

The following investment shall be considered eligible for incentives, namely

- i. Payment made towards registration charges of land.
- ii. Building constructed for providing specific tourism facilities or services. The actual expenditure incurred and paid for construction of building as per the norms will only be considered.
- iii. Other construction such as boundary wall, landscaping and any other project specific construction. Buildings for ancillary services, including staff accommodation and other essential support facilities.
- iv. Plant and machinery
- v. Interior furnishing
- vi. Electrical installation or renewable energy installation
- vii. Furniture and fixtures
- viii. Kitchen equipment
- ix. Sewage Treatment Plant (STP)
- x. Generator and Air Condition plant or AC unit
- xi. For eligibility of Heritage buildings, whole complex barring structures being used for private purposes by the owner.
- xii. In the case of museums, only the heritage building or structure itself including integral artefacts, features, and elements of historical or architectural significance shall be considered.]

14.9 Ineligible Capital Investment:

The following investment shall not be eligible for incentive, namely:

- i. Cost of land
- ii. Working capital
- iii. Goodwill
- iv. Commissioning fees
- v. Royalty
- vi. Pre-operative expenses
- vii. Second-hand plant and machinery, furniture fixtures, electrical installation etc.
- viii. Interest capitalized
- ix. Trucks, cars, vans, trailers and other transport vehicles
- x. Consumables, crockery and utensils, bed linen
- xi. Technical/ Consultant fees
- xii. Any construction which is nature of real estate development i.e., shops, flats, offices etc. meant for sale or lease or rent.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

15. Framework for Incentives and Other Support measures for Tourism Projects:

To attract private sector investment, it is envisaged to offer both financial & non-financial incentives to different tourism projects.

15.1 Financial Incentives:

15.1.1 Allotment of land:

Land allotment for Tourism projects across State shall be done through IDCO as per the prevailing procedure for all industrial units. IDCO shall allot the land on the recommendation of Special Single Window Clearance Committee (SSWCC) or State Level Single Window Authority (SLSWCA) or High-Level Authority (HLCA), as the case may be.

IDCO shall allot land for tourism projects at the following rates, namely:

- Without infrastructure development – IPR rate + 2% towards IDCO administrative charges
- With Infrastructure Development – Development cost will be loaded to IPR rate as per the prevailing practice for other industrial units

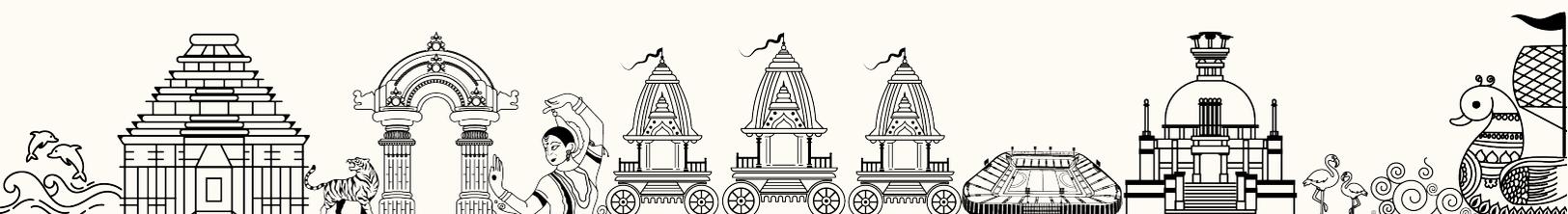
For the five urban areas (Development Authority areas) of Bhubaneswar, Cuttack, Puri, Sambalpur and Rourkela, land shall be allotted by way of auction, in accordance with the policy/ rules and rates, as decided by State Government from time to time.

15.1.2 Capital Investment Subsidy:

To encourage investment in tourism infrastructure and tourism projects, investment subsidy is envisaged for new Tourism Projects. All eligible tourism units as per Para.12(f) with investment not below Rs.20 lakh shall be eligible to get capital investment subsidy. The capital investment subsidy is envisaged as follows, namely:

a) ¹[Quantum of Capital Investment subsidy:

Eligible Capital Investment (excluding the land cost)	Normal		Special Incentives					
			Owned and managed by Women, SC/ST and Differently abled		Special Zones**, Museums & Heritage Properties		Electric Boats and Electric Caravans, Art & Craft Theme Complex/ Park/ Experience Centre	
	Admissible Subsidy*	Max Subsidy (INR Cr)	Admissible Subsidy*	Max Subsidy (INR Cr)	Admissible Subsidy*	Max Subsidy (INR Cr)	Admissible Subsidy*	Max Subsidy (INR Cr)
1	2	3	4	5	6	7	8	9
Investment up to INR 200 Cr.	30%	50.00	40%	60.00	40%	60.00	50%	60.00
Investment above INR 200 Cr.	30%	100.00	40%	120.00	40%	120.00	50%	120.00



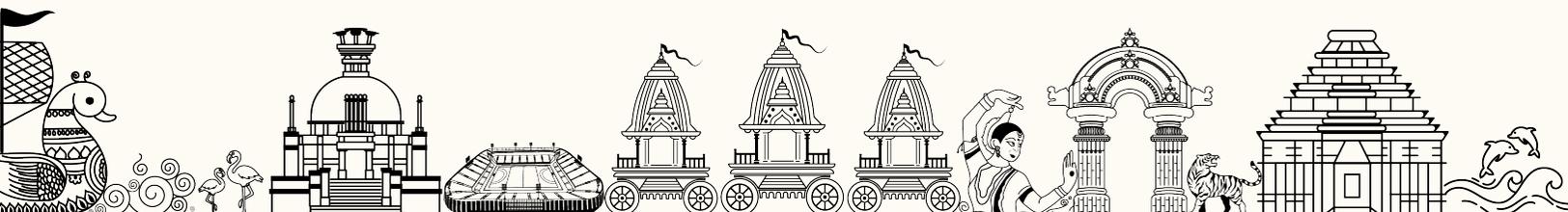


Note:

- i. The valuation of the expenditure, claimed by the project proponent, will be done by a Government approved valuer or agency approved by Government of Odisha. Only after such valuation report, the CIS will be calculated and disbursed.
 - ii. Admissible Subsidy*: Subsidy as a percentage of eligible capital investment
 - iii. Special Zones** are defined as follows:
 - All districts of KBK, Kandhamal, and Gajapati District
 - In and around Chilika Lake, Hirakud Dam, Satkosia, Similipal, Gandhamardhan Hill of Balangir and Bargarh District, Ratnagiri-Udayagiri-Lalitgiri (RUL), Bhitarkanika.
 - Any new places or districts as may be necessary to be notified by the Government from time to time on the recommendation of STPC.
 - iv. For Special Zones such as Chilika Lake, Hirakud Dam, Satkosia, Similipal, Ratnagiri-Udayagiri-Lalitgiri (RUL), and Bhitarkanika, tourism projects shall be eligible for incentives if located within a 5 km zone of influence or as specifically determined by the STPC based on ecological and site-specific considerations.
 - v. New Tourism Projects owned and managed by women entrepreneurs (with minimum equity participation of 51% in the entity), those belonging to SC/ST categories and the differently abled will be entitled to a special subsidy as specified in the above table.]
- b) ²[(i) If an applicant qualifies under multiple categories of CIS, only the highest applicable subsidy percentage (Special Incentives) shall be granted, and benefits will not be combined or repeated.
- (ii) Integrated Tourism Infrastructure: In scenarios where the applicant has planned to develop different tourism related infrastructure such as hotels/ resorts/ banquet/ theme parks/ amusement park/ museum/ water park or any other eligible tourism unit at one place i.e., confined at one site/ land parcel, in such scenarios, the project shall be eligible for a combined Capital Investment Subsidy (CIS) at the applicable rates indicated in the subsidy table, subject to the maximum ceilings prescribed therein (including special incentive categories, wherever applicable).]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026



c) ¹[Incentives to the restaurants serving Odia cuisine:

To promote authentic Odia cuisine at both national and international levels, the Department of Tourism (DoT) shall provide targeted Capital (CAPEX) and Operational (OPEX) incentives to Odia cuisine restaurants located at the following locations:

- Inside Odisha- Repair, Renovation of existing Restaurants/ New Construction located at DoT notified Tourist Destination.
- Outside Odisha- Five (5) metro cities namely Mumbai, Delhi, Bengaluru, Chennai and Kolkata subject to a maximum of five (5) units per city and top five (5) tourist destinations namely Agra, Varanasi, Goa, Kochi, Jaipur subject to a maximum two (2) units per destination.

a. Capital Expenditure (CAPEX) support:

Reimbursement of up to 30% of expenditure incurred towards the following components subject to maximum incentive of INR 5 Cr:

i. For Restaurants located inside Odisha

- Furnishing
- Interiors
- Kitchen equipment
- Repair and Renovation of existing restaurants and
- Civil Works

ii. For Restaurants located outside Odisha (at five metro cities and five top tourist destinations specified above)

- Furnishing
- Interiors and
- Kitchen equipment

- ##### iii. The reimbursement of Capex support in form of CIS shall be paid in 3 installments, first installment- one year after CoD (50%), second installment- completion of 2nd year after CoD (25%), third installment- Completion of 3rd year after CoD (25%).

b. Operational Expenditure (OPEX) support:

i. For Restaurants located inside Odisha

- Reimbursement of two times of monthly electricity charges shall be provided for the first year.
- Reimbursement of monthly electricity charges and SGST shall be provided for Second and Third year.
- Total reimbursement shall be limited to a maximum of INR two (2) Lakh per unit per month.

ii. For Restaurants located outside Odisha (at five metro cities and five top tourist destinations specified above)

- Reimbursement of two times of monthly electricity charges shall be provided for three years.
- Total reimbursement shall be limited to a maximum of INR two (2) Lakh per unit per month.

1. Inserted by Odisha Tourism (Amendment) Policy, 2026



c. Promotion of Odia Cuisine

DoT shall undertake various efforts to promote and create more demand for Odia cuisine such as engaging Brand Ambassador, other influencer's for Odia cuisine, conducting Odia cuisine festivals, documentation and cuisine awards etc.

The STAC/STPC may, from time to time, decide to add, modify, alter, or revise the list of eligible destinations and applicable incentives, as deemed appropriate.

Incentives shall be disbursed quarterly upon approval by the Department of Tourism.]

d) ¹[Incentives to MICE Industry

Department of Tourism will incentivise the MICE Organizers/ Event Managers / DMCs / Tour Operators & Hotel owners who are bringing in or organising large scale events, conferences, weddings, concerts etc. in Odisha.

The incentives provided will be as follows:

- i. Lean / Off-Season (1st April to 30th September): An incentive of INR 1,000 per room per day shall be provided for events achieving a minimum booking of 100 rooms per day in 3-Star or above category hotels as notified by the MoT/ DoT, provided that a minimum of 50% room bookings per day are done for participants/ occupants which are from outside Odisha.
- ii. Incentive specified above for lean season only shall be provided only for those number of rooms which are occupied by participants/ occupants from outside Odisha.
- iii. Promotion and marketing: Collaborate with event managers to promote Odisha as a destination for events, leveraging social media, and tourism campaigns.
- iv. Streamlined regulations: Simplify and streamline event-related regulations and permits to make it easier for event managers to plan and execute events in Odisha, through single window clearance mechanism.
- v. The STAC/STPC may, from time to time, decide to add, modify, alter, or revise the eligibility for MICE events and quantum of incentives, as deemed appropriate.]

e) ²[Incentives for Destination Wedding

Department of Tourism will incentivise the applicants for Destination Weddings in the State of Odisha. Incentives will only be provided where both the families (i.e., Bride and Bridegroom) are not permanent residents or normal/ ordinary resident of Odisha.

The incentives provided will be as follows:

- (i) Lean / Off-Season (1st April to 30th September): An incentive of INR 1000 per room per day shall be provided for Destination Wedding events achieving a minimum booking of 50 rooms per day in 3-Star or above category hotels notified by the MoT/ DoT.
- (ii) Incentive specified above for lean season only shall be provided only for those number of rooms which are occupied by participants/ occupants from outside Odisha.

1. Inserted by Odisha Tourism (Amendment) Policy, 2026

2. Inserted by Odisha Tourism (Amendment) Policy, 2026

(iii) The STAC/ STPC may, from time to time, decide to add, modify, alter, or revise the eligibility for Destination Wedding events and quantum of incentives, as deemed appropriate.]

15.1.3 ¹[.....]

15.1.4 Stamp Duty exemption:

All new Tourism Units shall be eligible to get 100% exemption in Stamp Duty on purchase of land for the project. Such reimbursement shall be made after commercial operation of the project.

15.1.5 ²[.....]

15.1.6 Energy:

New Tourism Units will be exempted from payment of electricity duty up to a contract demand of 5 MVA ³[for a period of 7 years] from the date of availing power supply.

New Tourism Units installing renewable sources of power shall be reimbursed 50% of the cost of setup of the renewable energy power source.

15.1.7 ⁴[.....]

15.1.8 Environmental protection infrastructure subsidy:

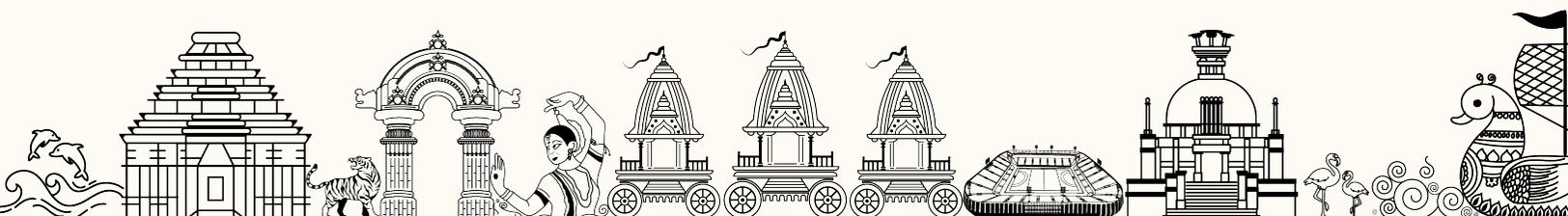
New tourism units shall be eligible for reimbursement of 20% of the capital cost of setting up effluent treatment plant or sewerage treatment plant subject to a maximum of Rs.20 lakh. Such reimbursement shall be made only after commercial operation of the project.

15.1.9 ⁵[.....]

15.1.10 Tourist Transport:

The State will facilitate the provision of adequate quality transport services for tourists. As such 75% exemption from registration charges and 50% concession from payment of permit charges shall be allowed for new air-conditioned coaches having minimum seating capacity of 25 seats, registered as contract carriage and operating in notified tourist circuits. The Department of Tourism shall notify the tourist circuits for the purpose from time to time.

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1. Deleted by Odisha Tourism (Amendment) Policy, 2026
 2. Deleted by Odisha Tourism (Amendment) Policy, 2026
 3. Substituted by Odisha Tourism (Amendment) Policy, 2026
 4. Deleted by Odisha Tourism (Amendment) Policy, 2026
 5. Deleted by Odisha Tourism (Amendment) Policy, 2026





15.1.11 ¹[(a) DoT shall provide incentives to the tourism service providers of State for participating in overseas tourism events.

- The incentive shall be limited to 80% of the space rent actually paid and 80% of travel expenses incurred by the tourism service provider of the State subject to maximum Rs. 3,50,000/- for each event. Such concession shall be limited to 2 (two) events in one financial year for any agency.
- The tourism service providers approved by Ministry of Tourism, Govt. of India, shall be eligible to get reimbursement of travel expenses up to 3 (three) additional events in one financial year.

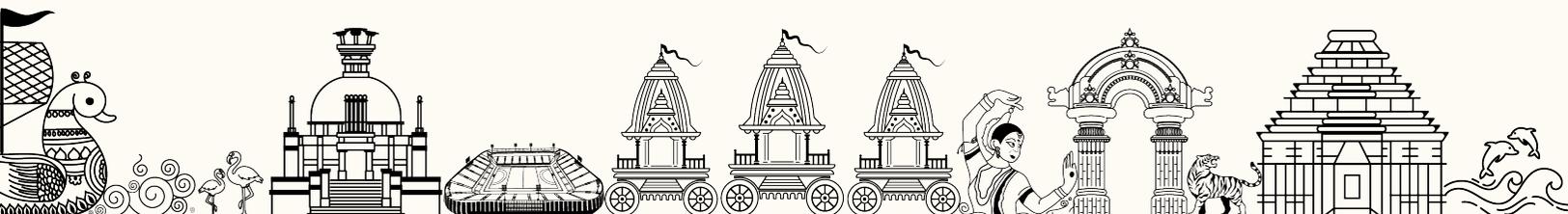
(b) Incentives to Homestay owners for Domestic Tourism Events:

DoT shall provide incentives to registered Homestays Owners of the state for participating in domestic tourism events.

The incentive shall be limited to free exhibition space and up to 80% of travel expenditure actually incurred by the Homestay owner of the State, subject to a maximum of Rs. 50,000/- for one event in a financial year. Homestay owners may avail this incentive once every year.]

Subsidy is envisaged in the policy as a means of incentives to encourage private investment in tourism sector. While extending incentives, subsidies & concessions, the total financial incentives for any tourism unit shall not exceed the eligible capital investment in the projects (as defined in Para. 15.1.2 (a) of the Tourism Policy).

1. Substituted by Odisha Tourism (Amendment) Policy, 2026



15.2 Special Tourism Zone:

Many regions of the state have huge tourism potential. To have more focused intervention, it is proposed that the state tourism promotion council will identify and notify such regions as Special Tourism Zones. The state government shall develop quality infrastructure like roads, sanitation, power supply and water supply through convergence of resources in the special tourism zone. The state tourism promotion council may allow separate incentives in the identified zone for a specific period.

15.3 Non-financial Incentive:

In addition to fiscal incentives, new tourism units will benefit from a number of other support mechanisms of the Government, namely:

- (i) Tourism department will provide facilitation in obtaining various permissions and clearances required from statutory bodies like CRZ, Municipal/ local bodies, Airports, Pollution Control Board, etc. on best effort basis.
- (ii) The Department will make use of the provisions of Single Window, Escort Officer, etc. to fast-track the clearance of tourism projects.
- (iii) The Government will assist in promotion of private tourism projects at the national and international level. For this purpose opportunities to participate in Road shows and Trade Fairs, link from Government websites, partnership for hosting events and activities etc. by designing suitable modalities would be provided.
- (iv) Facilitating online reservation of hotels/ vehicles/ tour packages of the State tourism stakeholders.
- (v) Non-financial performance-oriented incentives to tour operators, guides, taxi and auto drivers by way of familiarization tour, training etc.

15.4 Administration of Incentives:

15.4.1 Procedure for applying for incentives:

Department of Tourism, Government of Odisha shall be the Implementing Agency for administration of incentives under this Tourism Policy. Detailed operational guidelines shall be issued by the Tourism Department.

All Tourism Units undertakings desirous of availing any incentive under this policy must be registered with the Department of Tourism. The projects will be scrutinized by Tourism Department and after scrutiny; provisional registration shall be issued adopting the following procedure:

- i. ¹[Tourism Department shall give Provisional Registration Certificate in the first instance upto 3 years to the Eligible Units. In case of allotment of Government land, the time frame of 3 years shall start from date of handover of land by IDCO or any other Govt. agency.]
- ii. If such a unit is not in a position to complete the project and start commercial operations during the initial validity period, it may apply for time extension along with its progress report. The administrative department may, after examining the difficulties experienced by the individual unit in implementing the project and also recording the reasons, grant extension for a period up to 2 years.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026



- iii. The units which are unable to go operational after the time extension will have to explain to the Government the reasons for the delay. This explanation will have to be forwarded by the District Tourist Officer to the Director of Tourism, who will carry out physical inspection of the projects and report to the ¹[STPC]. The committee will then take a decision on further time extension based on this report and recommend its views to the Government for taking necessary steps.

15.4.2 ²[Illustrative procedure for claiming incentives:

The Eligible units along with the provisional Certificate shall apply to DoT, within 180 days after the commencement of commercial operation of the project, for permissible benefits along with necessary documents. Department of Tourism on receiving the information and documents will scrutinize it and issue Eligibility Certificate and the Certificate of Entitlement and put proper date of effect so as to enable the unit to avail the incentives.

Steps I	Eligible Units will apply for the incentive to Department of Tourism
Steps II	DoT will scrutinize the applications and issue a Provisional Registration Certificate (PRC)
Steps III	PRC shall be valid for up to 3 years in the first instance
Steps IV	If a unit is not in a position to complete the project during 3 years, it may apply for extension.
Steps V	If agreed, Tourism department may grant an extension, (maximum up to 2 years). Further time extension by STPC
Steps VI	The Eligible Units shall inform Tourism Department within 180 days of the commencement of commercial operation of the project
Steps VII	Tourism Department shall scrutinize the documents and after field visit issue Eligibility Certificate, if eligible.
Steps VIII	Based on the Eligibility Certificate, the Department of Tourism shall issue Certificate of Entitlement and put proper date of effect for availing benefits

The unit shall remain in commercial operation continuously for a minimum of 5 years from the date on which benefits have been availed. In cases, where the operation has been discontinued due to any reason within the period of 5 years mentioned above the unit shall be required to refund the incentives along with interest @ of 2% per month or any other penal interest prescribed by the DoT.

In the event that the tourism unit is leased, sold, or transferred to another owner within 5 years from the date on which benefits have been availed, the new owner shall be liable to refund the recoverable amount in accordance with the provisions above.

1. Substituted by Odisha Tourism (Amendment) Policy, 2026

2. Substituted by Odisha Tourism (Amendment) Policy, 2026

The unit, after getting the eligibility Certificate, must submit quarterly progress details to the DoT of the incentives availed during the eligibility period. Any excess claim of incentives will be recovered with interest of 2% per month or any other penal interest prescribed by the DoT.

In case of applications submitted after 180 day period, the decision shall be taken by the Department of Tourism.]

16. Institutional Mechanism for Tourism Development:

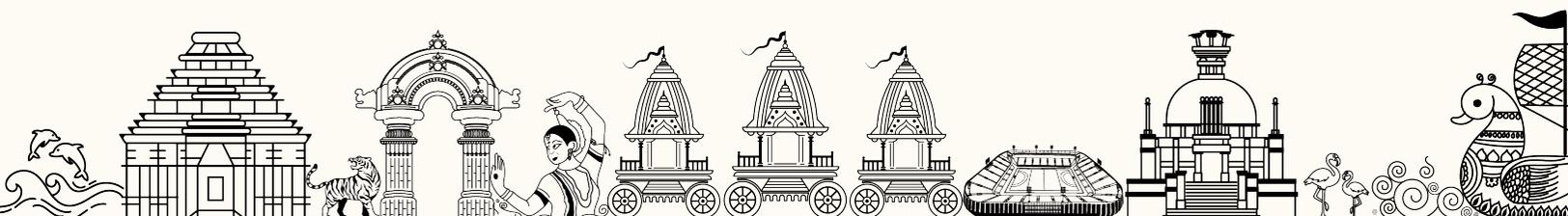
16.0.1 [State Tourism Advisory Council (STAC):

An empowered committee shall be formed under the Chairpersonship of Hon'ble Minister Tourism for Industry consultation.

i	Hon'ble Minister, Tourism	Chairperson
ii	Secretary, Tourism	Member
iii	Director, Tourism	Member Convenor
iv	Representative from IATA / HRAO	Member
v	Representative from IATO / TAAI	Member
vi	Principal IHM	Member
vii	Principal SIHM	Member
viii	Principal IITTM	Member
ix	Representatives from OLLC, DoFE&CC, Handloom, Textiles & Handicraft Dept. or any other Dept. may be nominated by the Govt. from time to time.	Member

The State Tourism Advisory Committee (STAC) shall meet at least once a year to review tourism growth, assess policy implementation, and provide strategic inputs on trends, opportunities, and measures to enhance the visitor experience, serving as an advisory forum for Government–industry dialogue.

1. Inserted by Odisha Tourism (Amendment) Policy, 2026





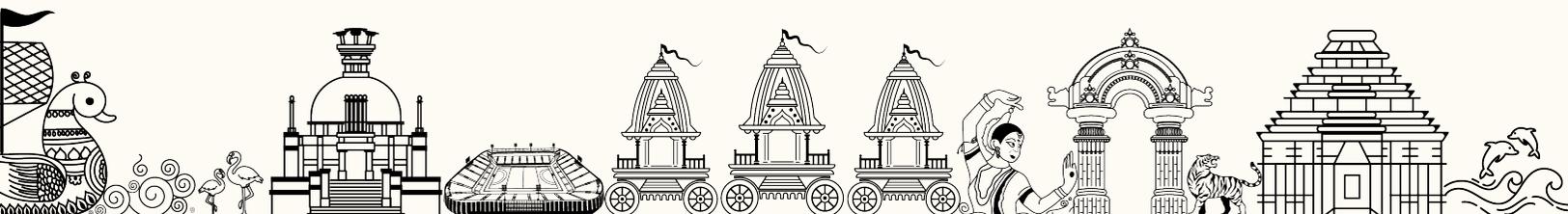
16.1 ¹[State Tourism Promotion Council (STPC):

The State Tourism Promotion Council (STPC) shall be constituted, as follows to act as the Apex Body to guide and monitor the development of Tourism in the State, namely:

i.	Chief Secretary	Chairman
ii.	Development Commissioner	Member
iii.	Secretary, Home	Member
iv.	Secretary, Finance	Member
v.	Secretary, Tourism	Member-Convenor
vi.	Secretary, Forest & Environment	Member
vii.	Secretary, Commerce & Transport	Member
viii.	Secretary, Handloom, Textile & Handicrafts	Member
ix.	General Managers of Railway Divisions covering Odisha	Member
x.	Senior representative from FICCI	Member
xi.	Senior representative from CII	Member
xii.	Representative from Airport Authority of India	Member
xiii.	Representative of ASI	Member
xiv.	Director Tourism	Member

- The STPC shall meet at least twice a year. The State Tourism Promotion Council will review & monitor the implementation of the Policy and suggest changes in the Policy Framework.
- The STPC shall determine, from time to time, any new places or districts to be declared as Special Zones for additional incentives.
- Any projects not covered under the existing categories of eligible tourism projects will be reviewed and considered as tourism projects only upon approval by the STPC.]

1. Substituted by Odisha Tourism (Amendment) Policy, 2026





16.3 Single Window Clearance Authority:

There shall be a 3-tier Single Window Clearance Authority (SWCA) for clearance of private sector tourism projects as enumerated below —

- (i) Investment up to Rs. 50 crore - Special Single Window Clearance Committee (SSWCC) shall be constituted under the chairmanship of Secretary, Tourism; Govt. of Odisha.
- (ii) Investments above Rs.50 crore and up to Rs.1000 crore – State Level Single Window Clearance Authority (SLSWCA) members as constituted under the Odisha Industries Facilitation Act, (OIFA) 2004.
- (iii) Investment above Rs 1,000 crore - High Level Clearance Authority (HLCA) headed by the Chief Minister with members as constituted under the Odisha Industries Facilitation Act, (OIFA) 2004.

DoT will provide secretarial assistance to the SLSWCA. The SLSWCA shall have the power to direct concerned departments or authorities to issue required clearances within the specified time limit, subject to compliance of the provisions of the applicable Acts and rules or orders and instructions in force.

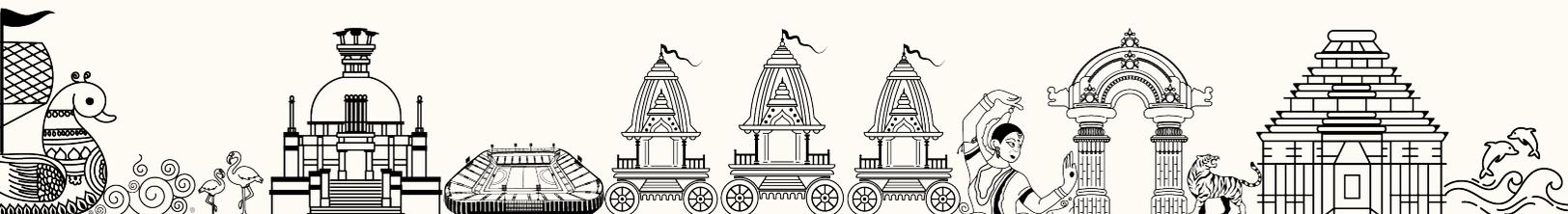
The SSWCC or SLSWCA shall carry out the following functions:

- (i) Issue approvals of projects as required under the appropriate rules as and when necessary.
- (ii) Issue deemed approvals as provided in OIFA as and when necessary. Review and monitor the processing of applications cleared earlier and sent to Competent Authorities.
- (iii) Review and monitor the processing of applications cleared earlier and sent to Competent Authorities.

A Nodal Officer would be appointed / designated from DoT, to support the SLSWCC and liaise with the District Level Nodal Agencies (DLNA) under the Odisha Industrial Facilitation Act, 2004 (OIFA). The Nodal Officer would receive all applications forwarded from IPICOL / the DICs (if the DICs have been approached). These would be put up by the Nodal Officer before SSWCC for approval.

17. Miscellaneous:

- (a) The Tourism Policy, 2022 shall be co-terminus with the extant IPR. The State Government may at any time amend any provision of the policy.
- (b) Doubts relating to interpretation of any term and / or dispute relating to operation of any provision under this policy shall have to be referred to the Tourism Department for clarification or resolution and the decision of the Government in this regard shall be final & binding on all concerned.
- (c) Implementation of various provision covering the subsidy, incentives, concessions etc. will be subject to issue of detail guidelines or statutory notifications by the DoT within one month from the date of issue of this policy.







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