Doing Business in India

The information provided herein has been consolidated with the intention of giving busy executives a quick insight of the investment climate, legal system, taxation, forms of business entities and an overview of Foreign Direct Investments (FDIs) in the important sectors available in India. The complex decision making involved in undertaking foreign operations requires an intimate knowledge of a country's commercial climate alongwith acknowledgment of the fact that the business climate is constantly evolving and the Government accordingly responds to it by amending the concerned laws or bringing in new legislation keeping the aim of Ease of Doing Business in India in its foresight. Companies desiring to do business in India are advised to obtain the latest relevant information from the concerned professionals in the firm.

Contact Person: Dr. Akshoy Rekhi, LLM, SJD (Harvard) Mob: +91 98110 43477 Abacus Legal Group, Advocates R-116, Ground Floor Greater Kailash Part-I New Delhi-110048 Ph.: +91 11-41633366/5/4 Fax: +91 11-41635401 Email: <u>abacus@abacuslegalgroup.net</u> Website: <u>www.abacuslegalgroup.net</u>

INDIA

- The largest democracy and the second most populous country in the world.
- A parliamentary democracy, immense regional diversity, a federal government with a balance of power between the Centre and the States, a robust and independent judiciary-these characteristic make India a force to reckon with.
- Legal system is based on English common law and statutory law.
- The judiciary consists of the Supreme Court of India, High Courts at the state level and District and Session Courts at the district level.
- Hindi is the principal official language of the Republic of India, while English is the secondary official language. English is widely written and spoken especially in urban areas and for business.
- Currency: Indian Rupees (INR).

BUSINESS PRESENCE

- •Main types of business models in India: locally incorporated companies (may be limited by shares or by guarantee), one-person companies, sole proprietorships, partnerships and limited liability partnerships.
- Foreign companies may incorporate company under the (Indian) Companies Act, 2013 either as a joint venture company or as a wholly owned subsidiary subject to foreign investment restrictions.
- Foreign companies may also open branch offices, project offices or liaison offices in India in accordance with the provisions of the Foreign Exchange Management Act, 1999.
- Merger of a foreign company with an Indian company is permitted and so is merger of an Indian company with a foreign company subject to Reserve Bank of India (Central bank of India) approval. Companies operating in India are governed by the Companies Act 2013 which has repealed the historic Companies Act 1956. In addition to the Companies Act, there are various sector specific legislations which need to be adhered such as Banking Regulation Act, Electricity Act, Airports Authority of India Act etc. depending upon the sector of operation.

FOREIGN INVESTMENTS RESTRICTIONS AND CONDITIONS

- Foreign collaboration and equity participation in India is regulated by the Foreign Direct Investment (FDI) policy announced by the Government of India and the Foreign Exchange Management Act, 1999 (FEMA).
- FDI can be made by non-residents in equity shares, fully, mandatorily and compulsorily convertible debentures, and fully, mandatorily and compulsorily convertible preference shares of an Indian company.
- FDI can be made through two routes i.e. the automatic route and the government route.
- Under the automatic route, the foreign investor or the Indian company does not require any approval from the Reserve Bank of India or Government of India for the investment.
- Under the government route, prior approval of Government of India is required and the company will have to file an application through Foreign Investment Facilitation Portal, which facilitates single-window clearance.
- Foreign Direct Investment (FDI) is prohibited in India in the following sectors:
- Atomic Energy Generation
- Any Gambling or Betting businesses
- Lotteries (online, private, government, etc)

- Investment in Chit Funds
- Nidhi Company
- Agricultural or Plantation Activities (although there are many exceptions like horticulture, fisheries, tea plantations, Pisciculture, animal husbandry, etc)
- Housing and Real Estate (except townships, commercial projects, etc)
- Trading in TDR's
- Cigars, Cigarettes, or any related tobacco industry



FDI OVERVIEW OF IMPORTANT SECTORS

Pharmaceuticals

- India has a prominent and rapidly growing presence in the field of global pharmaceutical industry. It is the largest provider of generic medicines globally, occupying a 20% share in global supply by volume, and also supplies 50% of global demand for vaccines.
- India ranks 3rd worldwide for production by volume and 13th by value, thereby accounting for around 10% of world's production by volume and 1.5% by value.
- The Department of Pharmaceuticals has set an aim to make India a hub for end-to-end drug discovery under its 'Pharma Vision 2020'.
- 100% Foreign Direct Investment (FDI) is allowed under the automatic route for greenfield pharma.
- 100% FDI is allowed in brownfield pharma; wherein 74% of FDI is allowed under the automatic route and thereafter through government approval route. India's share of pharmaceuticals and drugs in the global market is 5.92%. Formulations and Biologics constituted the major portion of India's exports with a share of 73.31% followed by drug intermediates and bulk drugs. During 2021-22, the country exported pharma products worth US\$ 24.62 billion, flat over the previous year. In 2020-21, the exports grew at 18% YoY to US\$ 24.4 billion. This robust performance was achieved despite the global supply chain disruptions, lockdowns, and subdued manufacturing. In March 2022, India exported US\$ 2.4 billion worth of drugs and pharmaceuticals, a 23% increase from US\$ 1.97 billion in February 2022. USA, UK, South Africa, Russia, and Nigeria are India's top five export destinations. India played a key role during the Covid-19 pandemic and demonstrated its ability to be a consistent and reliable pharma supplier to the world even during the time of crisis.

Food Processing

- The government has permitted 100 per cent FDI through automatic route in manufacturing of food products subject to sectoral rules and regulations
- 100 per cent FDI is allowed through government route in retail trade in respect of food products produced/manufactured in India *i*ncluding e-commerce regarding food products manufactured or produced in India.
- The sector has witnessed an FDI equity inflow of US\$4.99 billion from April 2014 to September 2021.

Civil Aviation

- India is the world's fastest growing domestic aviation market and has posted the fastest full-year growth rate for three years in a row.
- Up to 100% FDI in civil aviation in India is permitted in Non-scheduled air transport services under the automatic route.
- Up to 100% FDI is permitted in helicopter services and seaplanes under the automatic route.
- Up to 100% FDI is permitted in MRO for maintenance and repair organizations; flying training institutes; and technical training institutes under the automatic route.
- Up to 100% FDI in aviation sector is permitted in Ground Handling Services subject to sectoral regulations & security clearance under the automatic

route.

• India's aviation industry is expected to witness Rs 35,000 crore (US\$ 4.99 billion) investment in the next four years. The Indian government is planning to invest US\$ 1.83 billion for development of airport infrastructure along with aviation navigation services by 2026.

Railways

- India has the fourth-largest railway system in the world, lagging behind only US, Russia and China.
- Indian Railways envisages a prospective investment of \$190 bn in the next 5 years
- Indian Railways is the backbone of long distance passenger transport in India with a network that spans more than 66030 km, making it the world's third largest rail network and the fourth largest rail freight carrier.
- 100% Foreign Direct Investment (FDI) is allowed for developing infrastructure and improving safety features.

Automobiles

- India is expected to be the world's third-largest automotive market in terms of volume by 2026.
- The industry currently manufactures 25 mn vehicles, of which 3.5 mn are exported. India holds a strong position in the international heavy vehicles arena as it is the largest tractor manufacturer, second-largest bus manufacturer and third largest heavy trucks manufacturer in the world.
- 100% FDI is allowed under automatic route
- The industry shares 7.1% in the GDP of the country and 4.3 % in India's export

Defense Manufacturing

- India plans to spend \$130 bn on military modernization in the next 5 years, as achieving self- reliance in defence production is a key target for the Government of India.
- The Government has opened up the Defence industry for private sector participation to provide impetus to indigenous manufacturing. The opening up of the industry also paves the way for foreign original equipment manufacturers to enter into strategic partnerships with Indian companies.
- In 2020, the government announced increasing the foreign direct investment (FDI) limit from 49 per cent to 74 per cent under the automatic route and up to 100 per cent through the government route in the defence sector.

Information Technology (IT)

- India is emerging as the hub for "Digital Skills". The country spends \$1.6 bn annually on training workforce in the sector.
- Up to 100% FDI is allowed in Data processing, Software development and Computer consultancy services; Software supply services; Business and management consultancy services, Market research services, Technical testing and Analysis services, under automatic route
- 100% FDI is permitted in B2B E-commerce.
- It shares more than 45% in India's services export and forms a part of India's GDP with share of 8%.

Renewable Energy

- Up to 100% FDI is allowed under the automatic route for renewable energy generation
- India holds 1000+ GW renewable energy potential.
- There has been an increase of 137 % in renewable installed capacity from 2013 to 2019.
- In 2022, India's renewable energy sector is expected to boom with a likely investment of US\$ 15 billion this year, as the government focuses on electric vehicles, green hydrogen, and manufacturing of solar equipment.

E-commerce

- 100% FDI under automatic route is permitted in marketplace model of e-commerce.
- The Indian e-commerce market is expected to grow to US\$ 200 billion by 2026.
- The Indian e-commerce industry has been on an upward growth trajectory and is expected to surpass the US to become the second largest e-commerce market in the world by 2034.
- The ongoing digital transformation in the country is expected to increase India's total internet user base to 900 million by 2025.

Foreign Venture Capital Investments

- Foreign Venture Capital investments (FVCI) are those investments which are made at the initial growing stage of ventures. It is a financing to small and start-up ventures, which has high risk and potential to develop in near future.
- The term Foreign Venture Capital Investor (FVCI) has been defined under the SEBI (Foreign Venture Capital Investor) Regulations, 2000 [FVCI Regulations] to mean an investor incorporated or established outside India, which proposes to make investments in venture capital fund(s) or venture capital undertakings in India and is registered under the FVCI Regulations.
- Under the SEBI (Foreign Venture Capital Investor) Regulations 2000, the investor can invest up to 25% of its total funds in 1 Venture Capital fund.
- A SEBI Registered FVCI can invest in domestic venture capital fund registered under SEBI (Venture Capital Fund) Regulations, 1996 or a Category-I Alternative Investment Fund registered under **SEBI (Alternative Investment Fund) Regulations, 2012.** Such investment shall be regulated by applicable provisions of FEMA, 1999 and FDI Policy, 2016 including sectoral caps as applicable.
- FVCIs can purchase equity / equity linked instruments / debt / debt instruments, debentures of an IVCU or of a VCF through initial public offer or private placement in units of schemes / funds set up by a VCF. At the time of granting approval, the Reserve Bank permits the FVCI to open a Foreign Currency Account and/or a Rupee Account with a designated branch of an AD Category – I bank.

Foreign Portfolio Investments

- SEBI introduced the concept of Foreign Portfolio Investors, regulated by SEBI (Foreign Portfolio Investors) Regulations, 2011, which encompasses the Foreign Institutional Investor (FII), Qualified Foreign Investor (QFI), and sub-accounts under one category.
- Foreign portfolio investment (FPI) refers to investing in the financial assets of a foreign country, such as stocks or bonds available on an exchange.
- The Central Bank in consultation with the government and SEBI has drafted a special route for FPI known as the Voluntary Retention Route (VRR). The VRR scheme

envisages long term and stable overseas portfolio investment in Indian debt markets, unlike the previous investments where the FPI pull-offs were sudden.

Restrictions On Real Estate Acquisition

- The general provisions with respect to purchase/sale of immovable property by foreign corporate bodies or individuals are set out in the FEMA and the Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations, 2018.
- No person resident outside India is permitted to transfer any immovable property in India, unless with the approval of the RBI.
- A person resident outside India who has established in India, in accordance with the Foreign Exchange Management (Establishment in India of a Branch Office or a Liaison Office or a Project Office or any other Place of Business) Regulations, 2016, a branch/project office or other place of business (excluding a liaison office) for carrying on in India any permitted activity can acquire any immovable property in India that is necessary for or incidental to carrying on such activity, subject to compliance with other applicable laws and RBI reporting in a prescribed format.
- Such person may transfer the immovable property so acquired by way of mortgage to an authorized dealer as a security for any borrowing.

TAXATION

Direct Taxes

- New tax slabs with reduced tax rates for different slabs have been introduced.
- The direct tax collection in the financial year 2021-2022 grew by 49 per cent.
- Corporate taxes grew 56.1 per cent, while personal income tax collection jumped 43 per cent.
- The tax authorities have put to good use various tools at their disposal including a repository of information gathered as annual information returns and an effective linkage that has been established between the direct tax and indirect tax wings.

Indirect Taxes

- Indirect Tax is a tax which is levied on goods and services and paid to the government indirectly. The liability to pay indirect tax can be transferred or passed on from one entity to another.
- In the pre-GST era, there were numerous indirect taxes charged on goods and services, which sometimes meant that taxpayers had to pay more than the actual price. Some of these indirect taxes imposed on taxpayers were:

• GST as an Indirect Tax:

- Goods and Services Tax (GST) was implemented in India as an indirect tax in 2017. It came with the aim to bring uniformity in taxation across the country.
- Several irrelevant taxes were dissolved, and one uniform tax was introduced in the form of GST. This reduced the confusion among customers because of different tax rates being imposed in different states for different goods, previously. Therefore, consumer awareness has increased dramatically as compared to the pre-GST era.
- GST has also replaced most of the state and central taxes in India.
- It has been introduced as consumption-based tax as opposed to the production-based tax in the pre-GST era.

• The system became more transparent and simplified after all processes were made electronic. Everything is now required to be completed through the GST Portal which has made it much easier to track and detect any corrupt activities.

Double Taxation Relief and Tax Treaties

- India has one of the largest networks of tax treaties for the avoidance of double taxation and prevention of tax evasion.
- The country has Double Tax Avoidance Agreements (DTAAs) with over 85 countries under Section 90 of the Income Tax Act, 1961.
- Tax payers have the option to choose between the provisions of the tax treaty or the Income Tax Act, whichever is beneficial to them.
- If the foreign income source of a resident is taxed in a country with which no double taxation avoidance agreement exists, and such income is also taxed in India, then resident tax payers may claim a tax credit in respect of such doubly taxed incomes to the extent of the taxes paid in the source country or the rate of tax in India, whichever is lower.

EMPLOYMENT LAW

- The labour sector in India can be broadly divided into 3 categories: organised workforce, unorganised workforce and the self-employed, making the sector varied and segmented.
- Matters related to employment in India are primarily governed by the Constitution of India, specific laws formed by the Centre and the State, municipal laws, collective and individual agreements, as well as judicial precedents.
- The following are the labour laws in India:
- Factories Act 1948: The major objective of this act is to provide for health, safety, welfare, working hours and leave of workers in factory.
- Shops and Commercial Establishment Acts: This act regulates payment of wages, terms of service, holidays, leaves, working conditions, hours of work, overtime, etc. for people employed in shops and commercial establishments (such as hotels, restaurants, bakeries, societies, charitable trusts, educational institutions, etc.)
- Contract Labour (Regulation and Abolition) Act, 1970: This act regulates the engagement of contractor and contract labour by the principal employer.
- **Industrial Employment Standing Order Act, 1946:** It regulates and codifies the conditions of service of any establishment employing 100 or more workmen. The regulatory authority provides certification for the work to be performed.
- Building and other construction workers (Regulation of Employment and Conditions of Service) Act, 1996: This act regulates matters related to the safety, welfare and health of the workers engaged in building construction activities.
- **Industrial Disputes Act, 1947:** This act provides a machinery for regulating the rights of employees and settlement of industrial disputes in a peaceful and harmonious manner, along with provisions for strike, layoffs, unfair labour practices, lockouts and closure of an establishment, etc.
- **Trade Unions Act, 1926:** This Act establishes rights, duties and obligations of trade unions and facilitates their registration. The most important right of a trade

union as granted by the Act, is to negotiate and secure terms of employment acceptable to its members by adopting various forms of collective bargaining.

- Payment of Wages Act, 1936: It regulates the payment of wages to certain classes of person employed in the industry and provides for responsibility of paying wages, fixation of wage period, time and mode of payment of wages, and permissible wage deduction.
- **Minimum Wages Act, 1948:** It stipulates minimum rates of wages that must be paid to skilled and unskilled labourers considering various factors such as industry, location, nature of work to be undertaken.
- **Payment of Bonus Act, 1965:** This Act obligates employers to pay bonus to employees and provide the principle and formula for the calculation of bonus, minimum and maximum bonus payable and enforcement of liability for payment of the bonus.
- Equal Remuneration Act, 1976: It provides for the payment of equal remuneration to men and women workers and for the prevention of discrimination on the ground of sex, against women in the matter of employment.
- **Payment of Gratuity Act, 1972:** This Act provides for payment of gratuity, a retirement benefit paid upon cessation of employment.
- Workmen's Compensation Act, 1923: This Act provides workmen and /or their dependents some relief in case of accidents arising out of or during employment and causing either death or disablement.
- Employees Provident Fund and Miscellaneous Provision Act, 1952: This Act provides scheme wherein both the employee and the employer make an equal contribution into a national fund which attracts a stipulated interest *per annum*, and the accumulated amount is paid on retirement to the employee along with the interest that has accrued.
- **Employees' State Insurance Act, 1948:** This Act provides for a scheme wherein the employer and the employee must contribute a certain percentage of the monthly wages to the insurance corporation.
- Maternity Benefit Act, 1961: This Act envisages provisions of maternity leave, maternity bonus and other benefits with respect to child birth.
- Sexual Harassment at Workplace (Prevention, Prohibition and Redressal) Act, 2013: This Act seeks to protect women form sexual harassment at their workplace. It provides for a redressal of grievances related to sexual harassment at workplace. It is mandatory for organisations to provide a mechanism to enforce the right to gender equality of working women.
- **The Apprentice Act, 1961:** The Act was enacted to supplement the programme of industrial training with on-the-job training and regulate the training arrangements in the industry.
- Child Labour (Prohibition and Regulation) Act, 1986: The Act prohibits employment of a Child below the age of 14, in any employment including as a domestic help. It outlines where and how children can work and where they cannot.

It is pertinent to note here that the Indian government recently approved the enactment of three new labor codes – the Code on Social Security, the Industrial Relations Code ("IR Code") and the Occupational Safety, Health and Working Conditions Code ("OSH Code"). These labor codes have been approved by the Indian legislature and are on their way to becoming law; they are expected to come into force in 2021. These three labor codes, along with Code on Wages (which is not in force yet, but was approved in 2019) will replace and consolidate a substantial number of labor legislations in India and will undeniably influence companies and their employment policies in India.

INTELLECTUAL PROPERTY RIGHTS PROTECTION

- To protect the intellectual property rights in the Indian territory, India has defined the formation of constitutional, administrative and jurisdictive outline whether they imply to the copyright, patent, trademark, industrial designs, or any other parts of the intellectual property rights.
- Trademarks are governed by the Trademarks Act of 1999, copyrights are governed by the Copyrights Act,1957, geographical indications are governed by the Geographical Indications of Goods (Registration and the Protection) Act, 1999, Industrial Design by Designs Act, 2000 and patents by Patent Act, 1970.
- India is a member of the World Intellectual Property Organization (WIPO) and a signatory to the Paris Convention, Berne Convention and the Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS).
- India's intellectual property laws conform to international standards and provide adequate protection to both local and foreign investors.
- The major types of intellectual property are:

• Patents

- A patent is a form of right granted by the government to an inventor or their successor-in-title, giving the owner the right to exclude others from making, using, selling, offering to sell, and importing an invention for a limited period, in exchange for the public disclosure of the invention.
- Patent was first introduced to the realms of Indian business in the year 1911, courtesy of the Indian Patent and Designs Act, 1911. This Act was superseded in the year 1972 with the enforcement of the Patents Act, 1970.
- Patent owner may give permission to, or license, other parties to use their inventions on mutually agreed terms.
- A patent is granted protection for a period of 20 years and after its expiry the owner no longer holds exclusive rights to the invention, and it becomes available for commercial exploitation by others.
- Inventions in all branches shall be patentable if they meet the three tests of being new, involving an inventive step and being capable of industrial application.

• Trade Marks

- A trademark is a unique symbol that differentiates one brand from the other and is considered essential for protecting the brand from being illegally replicated.
- The TRIPS agreement for the protection of trademarks incorporates the protection of distinguishing marks, recognition of service marks, indefinite periodical renewal of registration, abolition of compulsory licensing of trademarks, etc.
- In view of enacting the newly fabricated laws, the Indian Trade and Merchandise Marks Act, 1958 was annulled to pave the way for the Trade Marks Act, 1999.
- The Trademarks Act of 1999 provides for the registration of service marks, the filing of multiclass applications, enhancing the term of trademark registration to 10 years, the recognition of the concept of well-known marks, etc.

Copyright

• The Act was formulated in the year 1957 and has been amended from time-to-time to be on par with the international standards as specified in TRIPS.

- The Act preserves the right of artistic endeavors which include painting, sculpting, drawing, engraving, photography, artistic craftsmanship, dramatic work, literary work, musical work, sound recording, and cinematography and is reflective of the Berne Convention for Protection of Literary and Artistic Works, 1886 and the Universal Copyrights Convention.
- Apart from these two conventions, the country is a party to the Geneva Convention for the protection of rights of Producers or Phonograms.
- The country is also an active member of the World Intellectual Property Organization (WIPO) and the United Nations Educational, Scientific and Cultural Organization (UNESCO).
- The creator of the work is accorded with lifetime copyrights, which will continue to be valid a little more after his/her lifespan, i.e. until 60 years after his/her death.
- The creator is not only vested with rights of authorship but the rights of protecting his/her works against any amendments.

• Industrial Designs

- Industrial design means only the features of shape, configuration, pattern, ornament or composition of lines or colors applied to any article whether in two dimensional or three dimensional or both forms, by any industrial process or means whether manual, mechanical or chemical, separate or combined, which in the finished article appeal to and are judged solely by the eye; but does not include any mode or principle of construction and does not include any trademark.
- The TRIPS agreement has accorded India with the ingredients that help in the protection of industrial designs.
- The Designs Act, 2000, caters to these requirements by providing protection to original and aesthetically appealing designs which have the potential for commercial applications and is in consonance with the evolvements in technology and economical advancements.

• Geographical Indication

- A geographical indication is a name or sign used on certain products which corresponds to a specific geographical location or origin (e.g. a town, region, or country).
- The TRIPS agreement has listed out the minimum standards of protection of GIs and additional protection for wines and spirits. In view of this, India has adopted legislative measures by enacting the Geographical Indications of Goods (Registration and Protection) Act, 1999 and the Geographical Indications of Goods (Registration and Protection) Rules, 2002.

DISPUTE RESOLUTION

- The dispute resolution process in India mainly involves the following:
- Litigation
- Arbitration
- Conciliation
- Mediation
- Supreme Court of India is the highest court of appeal.
- Each state has a High Court along with subsidiary District Courts.

INDIA

- Civil Disputes at first instance may be heard at the District Court or High Court, depending on complexity and pecuniary jurisdiction. Cases from the lower courts may go in appeal to High Court and then to the Supreme Court.
- A civil, criminal or commercial dispute may be filed in the court having territorial jurisdiction and depending upon level of crime and pecuniary jurisdiction.
- The place of cause of action and the place of residence of the defendant are necessary determinants of territorial jurisdiction.
- Every judgment delivered by the Supreme Court becomes the Law of the Land to be followed by all the other lower courts.
- Several special courts and tribunals have been constituted in India to deal with specific disputes like:
- Tax Tribunals
- Consumer Dispute Redressal Forums
- Insurance Regulatory Authority of India
- Industrial Tribunals
- Debts Recovery Tribunals
- National Company Law Tribunals and its Appellate Authority
- Motor Accidents Claims Tribunals
- Airports Economic Regulatory Authority
- Central Electricity Regulatory Commission

ENFORCEMENT OF FOREIGN JUDGMENTS

- In India, the provisions of Code of Civil Procedure (CPC) are applicable for enforcing foreign judgments from reciprocating as well as non-reciprocating territories.
- A foreign judgment can be enforced in following ways:
- A judgment passed by the Court in reciprocating territory can be enforced by filling an execution petition under section 44-A of CPC.
- A judgment passed by the Court in non-reciprocating territory can be enforced by filing a suit in a court having competent jurisdiction in India on that foreign judgment or on the original cause of action or both.

IMMIGRATION PROCEDURES

• Passport and Visa Requirements

- Foreign nationals desirous of coming into India are required to possess a valid passport of their country and a valid Indian visa.
- Foreign passengers should ensure that they are in possession of valid Indian visa before they start their journey to India except nationals of Nepal and Bhutan who do not require a visa to enter India, and nationals of the Maldives who do not require a visa for entry in India for a period up to 90 days (a separate visa regime exists for diplomatic/official passport holders).
- The Consular Passport and Visa (CPV) Division of the Ministry of External Affairs is responsible for issuance of Indian visas to the foreign nationals for their visit for various purposes. This facility is granted through various Indian missions abroad.
- The Bureau of Immigration handles the immigration procedures at major international airports.

• Types of Visa issued

• Tourist Visas are issued for a period of 6 months, but it can be granted for more than 6 months as well depending upon the nationality of the tourist. India also issues electronic visa (e-visa) where visitors can easily apply for an Electronic Travel Authorization online., Starting early 2019, all newly issued tourist and business e-visas for India are valid for 365 days. Within this period, the visas are valid for an unlimited number of trips to India. However, the maximum length of stay depends on the visa type; business (eBusiness), tourist (eTourist) or medical (eMedical).

- Entry (X) visa is valid up to 6 months and can also be extended in India.
- Employment visa is issued by providing proof of employment with a company/organization in India, such as a contract that states the terms and conditions. From April 1, 2017, the rule that stipulates applicants must be earning 16.25 lakh rupees (about \$23,000) a year or more has been lowered to allow for foreigners to teach in Central Higher Educational Institutes. Other exceptions are made for volunteers, ethnic cooks, translators, non-English language teachers, and members of Foreign High Commissions and Embassies.
- Business Visa This type of visa differs from an Employment visa in that the applicant won't be working for, and earning an income from, an organization in India. Business visa applicants will require a letter from the organization that they intend to do business with, stating the nature of the business, duration of stay, places to be visited, and intention to meet expenses. These are valid for up to five or 10 years, with multiple entries. However, holders usually aren't allowed to remain in India for more than 180 days at a time, unless they register with the Foreigners Regional Registration Office (FRRO).
- Student visas are granted to people who wish to come to India and study long-term at an officially recognized educational institution. These are issued for up to five years, depending on the duration of the course. They can also be extended in India.
- A Conference visa is granted to a foreigner whose sole objective of visiting India is to attend a conference / seminar or workshop being held in India. These are issued to foreign delegates to be able to attend a conference in India organized by an Indian Government Organization. For foreign candidates who would like to attend a private organization conference in India require to obtain a Business visa.
- Intern (I) Visa-Earlier any foreigner pursuing an internship program in an Indian organization had to obtain an Employment Visa. Post April 1, 2017, upon meeting specific conditions, foreigners can obtain an Intern Visa. There should not be a gap of more than one year after the Intern Visa applicant graduated or done Post Graduation and the start of the intern program. This visa is valid until the internship program duration or for a year. This kind of visa cannot be converted to Employment Visa.
- Journalist Visa is issued for three months to professional journalist or photographer.
- Film (F) Visa is valid up to 1 year to those who wish to make a commercial film or TV show. The visa application is reviewed by Ministry of Information and Broadcasting within 60 days of filing the application.
- Research Visa are issued to professors and scholars who wish to visit India for research related purposes. Applications are sent to the Department of Education, Ministry of Human Resource Development for approval, which may take three months to be granted.
- Transit Visa is issued to visitors staying in India for less than 72 hours. A confirmed airline booking for the onward journey must be shown when applying for the visa.