

Group	Class	Sub-Class	Description
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**SECTION A: AGRICULTURE, HUNTING AND FORESTRY**

**DIVISION 01 : AGRICULTURE , HUNTING AND RELATED SERVICE ACTIVITIES**

011	0111		Growing of crops; market gardening; horticulture
			Growing of cereals and other crops n.e.c.
		01111	Growing of food grain crops (cereals and pulses)
		01112	Growing of oilseeds including peanuts or soya beans
		01113	Growing of cotton and other vegetable textile fibre plants (Includes growing of plant materials for plaiting, padding or stuffing or brushes or brooms)
		01114	Growing of tobacco, including its preliminary processing
		01115	Growing of sugarcane or sugar beet
		01116	Growing of rubber trees; harvesting of latex and treatment on the plantation of the liquid latex for the purpose of transport or preservation
		01117	Growing of plants used chiefly in pharmacy or for insecticide, fungicidal or similar purposes ( Includes growing of opium and ganja)
		01118	Growing of Hina leaves [Mehandi]
		01119	Growing of other crops, n.e.c. (Includes growing of potatoes, yams, sweet potatoes or cassava; hop cones, chicory roots or roots and tubers with a high starch or inulin content; growing of seeds of a kind used for sowing, growing of forage plants including grasses and of crops not elsewhere classified)
		0112	
	01121		Growing, in the open or under cover, of vegetables
	01122		Growing of horticultural specialties including: seeds for flowers, fruit or vegetables; un-rooted cuttings or slips; bulbs, tubers, tuberous roots, corns or crowns. Also includes growing of flowers or flower buds
	0113		Growing of fruit, nuts, beverage and spice crops
		01131	Growing of coffee or cocoa beans
		01132	Growing of tea or mate leaves including the activities of tea factories associated with tea plantations. (Processing by independent units is classified under class 1549)
		01133	Growing of edible nuts including coconuts
		01134	Growing of fruit: citrus, tropical pome or stone fruit; small fruit such as berries; other fruit such as avocados, grapes, dates or bread fruit etc. (Manufacture of wine, when done at the same location where the grapes are grown is included, by exception)
		01135	Growing of spice crops including: spice leaves (e.g. bay, thyme, basil); spice seeds (e.g. anise, coriander, cumin); spice flowers (e.g. cinnamon); spice fruit (e.g. cloves); or other spices (e.g. nutmeg, ginger). Also includes growing of betel leaves.
01136		Gathering of berries or nuts etc.	
01139		Growing of fruit, nuts, beverage and spice crops, n.e.c.	
012	0121		Farming of animals
		01211	Farming of cattle , sheep, goats, horses, asses, mules and hinnies; dairy farming [includes stud farming and the provision of feed lot services for such animals] Cattle (including yak and buffalo) breeding, rearing and ranching etc.; production of raw milk and bovine semen (Production of butter, cheese and other dairy products as secondary activity does not change the classification of the unit)

Group	Class	Sub-Class	Description
		01212	Rearing of goats, production of milk
		01213	Rearing of sheep; production of shorn wool
		01214	Rearing of horses, camels, mules and other pack animals.
	0122		Other animal farming; production of animal products n.e.c.
		01221	Raising of pigs and swine
		01222	Raising of poultry (including broiler) and other domesticated birds; production of eggs and operation of poultry hatcheries
		01223	Raising of bees; production of honey
		01224	Raising of silk worms; production of silk worm cocoons (production of raw silk is classified under class 1711)
		01225	Farming of rabbits including angora rabbits
		01229	Other animal farming; production of animal products n.e.c. (Includes: raising in captivity of semi domesticated or wild live animals including birds and reptiles, operation of worm farms, land mollusc farms, frog farms etc.)
013	0130	01300	Growing of crops combined with farming of animals (mixed farming). [This class includes crop growing in combination with farming of animals such as sheep or meat cattle at mixed activity units with specialisation ratio in either one of less than 66 percent. ( Mixed cropping or mixed livestock units are classified according to their main activity)]
014	0140		Agricultural and animal husbandry service activities, except veterinary activities.[This class includes specialized activities, on a fee or contract basis, mostly performed on the farm.]
		01401	Operation of irrigation systems
		01402	Soil conservation services, including soil testing and soil desalination services.
		01403	Activities establishing a crop, promoting its growth or protecting it from disease and insects. Transplantation of rice in rice fields. Horticultural and nursery services.
		01404	Harvesting and activities related to harvesting, such as preparation of crop by cleaning, trimming, grading, drying, decorticating, retting, cooling or bulk packaging. Includes cotton picking
		01405	Cotton ginning, cleaning and baling
		01406	Renting of agricultural machinery with operators
		01407	Activities to promote propagation, growth and output of animals and to obtain animal products: artificial insemination, herd testing, poultry caponizing, coop cleaning, dung gathering etc. Sheep dipping and shearing, egg cleaning and grading, animal skinning and related activities. (Veterinary services are classified under class 8520)
		01408	Gardening activities
		01409	Other agricultural and animal husbandry service activities, n.e.c.
015	0150	01500	Hunting, trapping and game propagation including related service activities

#### DIVISION 02 : FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

020	0200		Forestry, logging and related service activities
		02001	Growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts. Operation of tree nurseries.
		02002	Logging: logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties or fuel wood.

Group	Class	Sub-Class	Description
		02003	Gathering of tendu leaves
		02004	Gathering of other wild growing forest materials (balatta and other rubber-like gums; cork; lac, resins and balsams; vegetable hair and eel grass; acorns and horse-chestnuts; mosses etc.) including fuel/fire wood.
		02005	Forestry service activities: timber cruising, timber evaluation, fire fighting and forest management including afforestation and re-forestation
		02006	Logging service activities: transport of logs in association with logging chiefly within the forest.

### SECTION B : FISHING

#### DIVISION 05 : FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING

050			Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
	0501		Fishing
		05011	Fishing on commercial basis in ocean, sea and coastal areas
		05012	Fishing on commercial basis in inland waters.
	0502		Fish Farming
		05021	Gathering of marine materials such as natural pearls, sponges, coral and algae.
		05022	Fish farming, breeding and rearing including operations of hatcheries for fin and shell fish, molluscs, aquatic plants and cultivation of oysters for pearls or food.
		05023	Service activities related to marine and fresh water fisheries and to operators of fish hatcheries or fish farms

### SECTION C : MINING AND QUARRYING

#### DIVISION 10 : MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT

101	1010		Mining and agglomeration of hard coal [Includes under ground or open-cut mining of anthracite, bituminous or other hard coal; cleaning, sizing, pulverizing and other operations to improve the quality; operations to recover hard coal from culm banks; manufacture of briquettes or other solid fuels consisting chiefly of hard coal and in-situ gasification of coal.]
		10101	Open cut (strip) mining of coal
		10102	Underground mining of coal
		10103	Cleaning, sizing and pulverizing of coal
		10104	Manufacture of brickade or other solid fuels containing chiefly coal
		10109	Other activities relating to mining and agglomeration of hard coal
102	1020		Mining and agglomeration of lignite [Includes under ground or open-cut mining of lignite (brown coal); cleaning, sizing, pulverizing and other operations to improve the quality; and manufacture of briquettes or other solid fuels consisting chiefly of lignite.]
		10201	Mining and agglomeration of lignite from open cut mines
		10202	Mining and agglomeration of lignite from underground
		10203	Cleaning, sizing and pulverizing of lignite
		10204	Manufacture of brickade or other solid fuels containing chiefly lignite
		10209	Other operations relating to mining and agglomeration of lignite

Group	Class	Sub-Class	Description
103	1030	10300	Extraction and agglomeration of peat [incl. digging of peat]

#### DIVISION 11 : EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING

111	1110		Extraction of crude petroleum and natural gas [including liquefaction/ regasification of natural gas for purposes of transport and the production, at the mining site, of hydrocarbons from oil or gas field gases ]
		11101	Off shore extraction of petroleum
		11102	On shore extraction of petroleum
		11103	Off shore extraction of natural gas
		11104	On shore extraction of natural gas
112	1120		Service activities incidental to oil and gas extraction excluding surveying [ This class includes oil and gas field service activities provided on a fee or contract basis, including: directional drilling; “spudding in”; derrick building; repairing and dismantling; cementing oil and gas well casings; pumping wells; and other service activities. Oil and gas field exploration and geo-physical, geological and seismic surveying are classified in class 7421(Architectural and engineering activities and related technical consultancy)]
		11201	Services incidental to off shore oil extraction
		11202	Services incidental to on shore oil extraction
		11203	Services incidental to off shore gas extraction
		11204	Services incidental to on shore gas extraction

#### DIVISION 12 : MINING OF URANIUM AND THORIUM ORES

120	1200	12000	Mining of uranium and thorium ores (e.g. pitchblende), including concentrating of such ores
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#### DIVISION 13 : MINING OF METAL ORES

[ This Division includes the extraction of metal ores, the term ‘ores’ being applied to metalliferous minerals associated with the substance in which they occur and with which they are extracted from the mine. Preparation of ores, most important by ‘concentration’, for further metallurgical operations. ]

131	1310	13100	Mining of iron ores [includes mining of hematite, magnetite, limonite, siderite or taconite etc. which are valued chiefly for iron content. Production of sintered iron ores is also included].
132	1320		Mining of non-ferrous metal ores, except uranium and thorium ores
		13201	Mining of manganese ore
		13202	Mining of chromium ores
		13203	Mining of aluminium ores (bauxite)
		13204	Mining of precious metal ores (gold)
		13205	Mining of copper ores
		13206	Mining of lead and zinc ores
		13209	Mining of other non-ferrous metal ores, n.e.c. [titanium ( ilmenite and rutile ) , niobium, tantalum, vanadium or zirconium ores; tin bearing ores; and, nickel, cobalt, tungsten, molybdenum, antimony and other non-ferrous metal ores]

Group	Class	Sub-Class	Description
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#### DIVISION 14 : OTHER MINING AND QUARRYING

141	1410		Quarrying of stone, sand and clay	
		14101	Quarrying of marble	
		14102	Quarrying of granite	
		14103	Quarrying of slate and building and monumental stone other than marble and granite	
		14104	Mining of dolomite	
		14105	Mining of gypsum including selenite	
		14106	Operation of sand or gravel pits, basalt / porphyry, clay (ordinary ) , crushing and breaking of stone for use as a flux or raw material in lime or cement manufacture or as building material, road metal or ballast and other materials for construction.	
		14107	Mining/quarrying of limestone, limeshell, 'kankar' and other calcareous minerals including calcite, chalk and shale.	
		14108	Mining of clays (kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc.)	
		14109	Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunite diaspore, magnesite and pyrophyllite).	
142	1421		Mining and quarrying , n.e.c.	
			Mining of chemical and fertilizer minerals	
		14211	Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur	
		14212	Mining of natural phosphate including apatite minerals.	
		14213	Mining of earth colours (ochre including red oxide).	
		14214	Mining of fluorspar	
		14215	Mining of barytes	
		14219	Mining of potash bearing salts/minerals; borate minerals and other fertiliser and chemical minerals n.e.c.	
		1422		Extraction of salt. [Includes salt mining, crushing and screening and salt production by solar evaporation of sea water, lake brine or other natural brines.]
			14221	Salt mining, quarrying, screening etc.
	14222		Production of Salt by evaporating of pans	
	1429		Other mining and quarrying n.e.c.	
		14291	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, rubby/ sapphire etc.	
		14292	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)	
		14293	Mining of mica	
		14294	Mining of natural graphite	
		14295	Mining of asbestos	
		14296	Mining of vermiculite, perlite and chlorites	
		14297	Mining of felspar and silica minerals including quartz, quartzite and fuch. quartzite.	
		14298	Mining of talc/ steatite	
14299		Mining of laterite, diatomite and silicious fossil meals (e.g. diatomite); and other natural fluxes; natural asphalt or bitumen and other mining, not elsewhere classified		

Group	Class	Sub-Class	Description
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## SECTION D: MANUFACTURING

### DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

151			Production, processing and preservation of meat, fish, fruit vegetables, oils and fats.
	1511		Production, processing and preserving of meat and meat products.
		15111	Mutton-slaughtering, preparation
		15112	Beef-slaughtering, preparation
		15113	Pork-slaughtering, preparation
		15114	Poultry and other slaughtering, preparation
		15115	Preservation of meat except by canning
		15116	Processing and canning of meat
		15117	Rendering and refining of lard and other edible animal fats
		15118	Production of flours and meals of meat and meat offals
		15119	Production, processing and preserving of other meat, meat products, n.e.c.
	1512		Processing and preserving of fish and fish products [fishing and processing of the catch aboard the fisher boats are classified in class 0500 whereas activities of vessels engaged only processing and preserving are classified under this class]
		15121	Sun-drying of fish
		15122	Artificial dehydration of fish and sea food
		15123	Radiation preservation of fish and similar food
		15124	Processing and canning of fish
		15125	Manufacturing of fish meal
		15126	Processing and canning of frog legs
		15127	Processing and preserving of fish crustacean and similar foods
		15129	Processing & preserving of other fish and fish products, n.e.c.
	1513		Processing and preserving of fruit, vegetables and edible nuts
		15131	Sun-drying of fruit and vegetables
		15132	Artificial dehydration of fruit and vegetables
		15133	Radiation preservation of fruit and vegetables
		15134	Manufacturing of fruit/vegetable juices and their concentrates, squashes and powder
		15135	Manufacture of sauces, jams, jellies and marmalades
		15136	Manufacture of pickles, chutneys, murabbas etc.
		15137	Canning of fruit and vegetables
		15138	Manufacture of potato flour & meals and prepared meals of vegetables
		15139	Fruit and vegetables preservation n.e.c. (including preservation by freezing and roasting of nuts. )
	1514		Manufacture of vegetable and animal oils and fats [Wet corn milling and production of corn oil is classified in Class 1532 and treatment of oils and fats by chemical processing is classified in Class 2429]
		15141	Manufacture of hydrogenated oils and vanaspati ghee etc.
		15142	Manufacture of vegetable oils and fats (excluding corn oil)
		15143	Manufacture of vegetable oils and fats through solvent extraction process
		15144	Manufacture of animal oils and fats (Rendering and refining of lard and other

Group	Class	Sub-Class	Description
		15145	animal fats are classified in Class 1511] Manufacture of fish oil
		15146	Manufacture of cakes & meals incl. residual products, e.g. Oleostearin, Palmstearin
		15147	Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels
		15149	Manufacture of other vegetables and animal oil & fats, n.e.c.
152	1520		Manufacture of dairy product [production of raw milk is classified in class 0121]
		15201	Manufacture of milk powder, ice-cream powder and condensed milk except baby milk foods
		15202	Manufacture of baby milk foods
		15203	Manufacture of butter, cream, ghee, cheese and khoya etc.
		15204	Manufacture of pasteurised milk whether or not in bottles/ polythene packs etc. (plain or flavoured)
		15205	Manufacture of ice-cream and kulfi etc.
		15209	Manufacture of other dairy products, n.e.c.
153			Manufacture of grain mill products, starches and starch products, and prepared animal feeds
	1531		Manufacture of grain mill products [Manufacture of potato flour and meal is classified in class 1513. Production of corn oil is classified in Class 1532 ]
		15311	Flour milling
		15312	Rice milling
		15313	Dal milling
		15314	Processing and grinding of grain other than floor, rice & dal
		15315	Vegetable milling, flour or meal of dried leguminous vegetables of roots or tubers or of edible nuts
		15316	Manufacture of breakfast foods obtained by roasting or swelling cereal grains
		15317	Manufacture of prepared, blended flour, wet flour for food preparation and dough for bread, cake, etc.
		15318	Manufacture of other readymade mixed powders like idli, gulabjamun etc.
		15319	Other grain milling and processing activities like manufacturing of poha/ muri etc, n.e.c.
	1532		Manufacture of starches and starch products
		15321	Manufacture of starch
		15322	Manufacture of sago and sago products
		15323	Manufacture of glucose & glucose syrup, maltose
		15324	Manufacture of gluten
		15325	Manufacture of tapioca substitutes prepared from starch
		15326	Manufacture of corn oil
		15329	Manufacture of other starch products n.e.c.
	1533		Manufacture of prepared animal feeds
		15331	Manufacture of cattle feed
		15332	Manufacture of poultry feed
		15339	Manufacture of other animal and bird feed n.e.c.
154			Manufacture of other food products
	1541		Manufacture of bakery products
		15411	Bread making

Group	Class	Sub-Class	Description
		15412	Manufacture of biscuits, cakes and pastries
		15419	Manufacture of other bakery products n.e.c.
	1542		Manufacture of sugar [manufacture of glucose and other sugars made from starches is classified in class 1532]
		15421	Manufacture and refining of sugar (vacuum pan sugar factories)
		15422	Manufacture of `gur` from sugar cane
		15423	Manufacture of `gur` from other than sugar cane
		15424	Manufacture of `khandsari` sugar from sugar cane
		15425	Manufacture of `khandsari` sugar other than from sugar cane
		15426	Manufacture of `boora` and candy from sugar cane
		15427	Manufacture of `boora` and candy other than from sugar cane
		15428	Manufacture of molasses
		15429	Manufacture of other indigenous sugar cane/sugar beet/palm juice products n.e.c.
	1543		Manufacture of cocoa, chocolate and sugar confectionery
		15431	Manufacture of cocoa products
		15432	Manufacture of sugar confectionery (except sweetmeats)
		15433	Manufacture of sweetmeats
		15434	Manufacture of chewing gum
		15435	Preserving in sugar of fruits, nuts, fruit peels and other parts of plants
		15439	Other activities relating to manufacture of cocoa, chocolate and sugar confectionery n.e.c.
	1544	15440	Manufacture of macaroni, noodles, couscous and similar farinaceous products
	1549		Manufacture of other food products n.e.c.
		15491	Processing and blending of tea including manufacture of instant tea (activities of tea factories associated with tea plantations are classified in class 0113)
		15492	Coffee curing, roasting, grinding and blending etc. including manufacture of instant coffee, chicory and other coffee substitutes, essence of concentrates of coffee.
		15493	Processing of edible nuts
		15494	Manufacture of malted foods including food for infants and invalids
		15495	Grinding and processing of spices
		15496	Manufacture of papads appalam and similar food products
		15497	Manufacture of vitaminised high protein flour, frying of dals & other cereals
		15499	Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 15319)
155			Manufacture of beverages
	1551		Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
		15511	Manufacture of country liquor
		15519	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials n.e.c. (other than soft drinks, mineral water & wine)
	1552	15520	Manufacture of wines
	1553		Manufacture of malt liquors and malt

Group	Class	Sub-Class	Description
		15531	Manufacture of beer
		15532	Manufacture of malt liquors other than beer
		15533	Manufacture of malt
		15539	Manufacture of malt liquors and malt n.e.c.
	1554		Manufacture of soft drinks; production of mineral waters
		15541	Manufacture of aerated drinks
		15542	Manufacture of synthetic flavored concentrates and syrups
		15543	Manufacture of mineral water
		15544	Manufacture of Ice.
		15545	Manufacture of soft drinks
		15549	Manufacture of other non-alcoholic beverages n.e.c.

#### DIVISION 16: MANUFACTURE OF TOBACCO PRODUCTS

160	1600		Manufacture of tobacco products [ tobacco related products are also included while preliminary processing of tobacco leaves is classified in class 0111]
		16001	Tobacco stemming, redrying etc. of tobacco leaf.
		16002	Manufacture of bidi
		16003	Manufacture of cigarette and cigarette tobacco
		16004	Manufacture of cigars and cheroots
		16005	Manufacture of snuff
		16006	Manufacture of `zarda`
		16007	Manufacture of catechu(katha) and chewing lime
		16008	Manufacture of pan masala and related products.
		16009	Manufacture of other tobacco products including chewing tobacco n.e.c.

#### DIVISION: 17: MANUFACTURE OF TEXTILES

171			Spinning, weaving and finishing of textiles.
	1711		Preparation and spinning of textile fiber including weaving of textiles (excluding khadi/handloom)
		17111	Preparation and spinning of cotton fiber including blended* cotton (please note: ginning/pressing, baling activities are included in Class 0140).
		17112	Preparation and spinning of silk fiber including blended* silk.
		17113	Preparation and spinning of wool, including other animal hair and blended* wool including other animal hair.
		17114	Preparation and spinning of man-made fiber including blended* man-made fiber.
		17115	Weaving, manufacture of cotton and cotton mixture fabrics.
		17116	Weaving, manufacture of silk and silk mixture fabrics.
		17117	Weaving, manufacture of wool and wool mixture fabrics.
		17118	Weaving, manufacturing of man-made fiber and man-made mixture fabrics.
		17119	Preparation, spinning and weaving of jute, mesta and other natural fibers including blended natural fibers n.e.c.

\*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.

Group	Class	Sub-Class	Description
172	1712		Finishing of textile excluding khadi/handloom (This class includes finishing of textiles of Class 1711 by operations such as bleaching, dyeing, calendering, napping, shrinking or printing. No distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the material and selling the finished products).
		17121	Finishing of cotton and blended cotton textiles.
		17122	Finishing of silk and blended silk textiles.
		17123	Finishing of wool and blended wool textiles.
		17124	Finishing of man-made and blended man-made textiles.
		17125	Finishing of jute, mesta and other vegetable textiles fabrics.
		17126	Activity related to screen printing
		17129	Other activities relating to finishing of textile n.e.c.
	1713		Preparation and spinning of textile fiber including weaving of textiles (khadi/handloom)
		17131	Cotton spinning through charkha
		17132	Weaving of cotton khadi
		17133	Weaving of cotton textiles on handlooms
		17134	Spinning of wool and silk through charkha
		17135	Weaving of woollen and silk khadi
		17136	Weaving of wool and silk on handlooms
		17137	Weaving of artificial/synthetic textile fabrics on handlooms
		17139	Preparation and spinning of textile fibre including weaving of textiles (khadi/handloom), n.e.c.
	1714		Finishing of textiles (khadi/handloom)
		17141	Bleaching, dyeing and finishing of cotton cloth and yarn by hand
		17142	Printing of cloth by hand
		17143	Bleaching, dyeing and finishing of woollen textiles by hand
		17144	Bleaching, dyeing, printing and finishing of silk textiles by hand
		17145	Bleaching, dyeing, printing and finishing of artificial/synthetic textile fabrics by hand
		17149	Finishing of textiles (khadi/handloom), n.e.c.
	1721		Manufacture of other textiles
			Manufacture of made-up textile articles, except apparel
		17211	Manufacture of curtains, bed-covers and furnishings.
		17212	Manufacture of crocheted made up textile goods, except apparel
		17213	Manufacture of mosquito nets
		17214	Manufacture of bedding, quilts, pillows, cushions and sleeping bags (manufacture of coir foam mattresses and pillows is classified in class 3610)
		17215	Manufacture of tarpaulin
		17219	Manufacture of other made up textile goods except apparel n.e.c.
		1722	
17221			Manufacture of blankets shawls
17222			Manufacture of cotton carpets
17223			Manufacture of woollen carpets
17224			Manufacture of silk carpets

Group	Class	Sub-Class	Description
		17225	Manufacture of durries, druggets and rugs
		17226	Manufacture of carpets, rugs and other covering of jute, mesta and coir
		17229	Manufacture of other floor coverings (including felt) of textile, sannhemp and other kindred fibres n.e.c.
	1723		Manufacture of cordage, rope, twine and netting
		17231	Manufacture of thread, including thread ball making
		17232	Manufacture of jute/hemp rope and cordage
		17233	Manufacture of coir rope and cordage
		17234	Manufacture of other rope and cordage other of jute/mesta and coir
		17235	Manufacture of nets(except mosquito net)
		17236	Manufacture of tapes, newar and wicks
		17239	Manufacture of other cordage, rope nets etc n.e.c.
	1724		Embroidery work, zari work and making of ornamental trimmings by hand
		17241	Embroidery work by hand
		17242	Zari work by hand
		17243	Making of laces and fringes by hand
		17249	Making of other ornamental trimmings by hand, n.e.c.
	1725		Manufacture of blankets, shawls, carpets, rugs and other similar textile products by hand
		17251	Manufacture of blankets and shawls by hand
		17252	Manufacture of cotton carpets by hand
		17253	Manufacture of woollen carpets by hand
		17254	Manufacture of silk carpets by hand
		17255	Manufacture of durries, druggets and rugs by hand
		17259	Manufacture of blankets, shawls, carpets, rugs and other similar textile products by hand, n.e.c.
	1729		Manufacture of other textiles n.e.c.
		17291	Embroidery work and making of laces and fringes other than by hand
		17292	Zari work and making of other ornamental trimmings other than by hand
		17293	Manufacture of linoleum and similar products
		17294	Manufacture of gas mantles
		17295	Manufacture of made-up canvas goods such as tents and sails etc.
		17296	Manufacture of wadding of textile materials and articles of wadding such as sanitary towels and tampons
		17297	Manufacture of metallised yarn or gimped yarn; rubber thread or cord covered with textile material; Textile yarn or strip, impregnated, covered or sheathed with rubber or plastics
		17298	Manufacture of waterproof textile excluding Tarpaulin.
		17299	Manufacture of other textiles/textile products n.e.c.
173	1730		Manufacture of knitted and crocheted fabrics and articles
		17301	Manufacture of knitted and crocheted cotton textile products
		17302	Manufacture of knitted and crocheted woolen textile products
		17303	Manufacture of knitted and crocheted synthetic textile products
		17309	Manufacture of knitted and crocheted textile products n.e.c.

Group	Class	Sub-Class	Description
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**DIVISION: 18: MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR**

181	1810		Manufacture of wearing apparel, except fur apparel [this class includes manufacture of wearing apparel made of material not made in the same unit. Both regular and contract activities are included]
		18101	Manufacture of all types of textile garments and clothing accessories
		18102	Manufacture of rain coats of waterproof textile fabrics or plastic sheetings
		18103	Manufacture of hats and caps from waterproof
		18104	Manufacture of wearing apparel of leather and substitutes of leather
		18105	Custom Tailoring
		18109	Manufacture of wearing apparel n.e.c.
182	1820		Dressing and dyeing of fur; manufacture of articles of fur
		18201	Scraping, curying, tanning, bleaching and dyeing of fur and other pelts for the trade
		18202	Manufacture of wearing apparel of fur and pelts
		18203	Manufacture of fur and skin rugs and other similar articles
		18204	Embroidering and embossing of leather articles
		18205	Stuffing of animals' and birds' hides
		18209	Manufacture of other leather and fur products n.e.c.

**DIVISION 19: TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS SADDLERY, HARNESS AND FOOTWEAR**

191	1911		Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness.
			Tanning and dressing of leather
		19111	Flaying and curing of raw hides and skins
		19112	Tanning and finishing of sole leather
		19113	Tanning and finishing of industrial leather
		19114	Vegetable tanning of light leather
		19115	Crome tanning of leather
		19116	Finishing of upper leather, lining leather and garment leather etc.
		19119	Other tanning, curing, finishing, embossing and japanning of leather n.e.c.
	1912		Manufacture of luggage, handbags, and the like, saddlery and harness
		19121	Manufacture of travel goods like suitcases, bags and holdalls etc.
		19122	Manufacture of purses and other ladies' handbags, artistic leather presented articles and novelties etc.
		19123	Manufacture of saddlery and harness
		19129	Manufacture of other consumer goods of leather and substitutes of leather, n.e.c.
192	1920		Manufacture of footwear.
		19201	Manufacture of footwear (excluding repair) except of vulcalized or moulded rubber or plastic. This class includes manufacture of leather shoes, leather sandals and chappals, leather-cum-rubber/plastic cloth sandals and chappals made by and or by any process.
		19202	Manufacture of footwear made primarily of vulcalized or moulded rubber and plastic. This class includes manufacture of rubber footwear, plastic & PVC, canvas -cum-rubber/plastic footwear etc. including sports footwear.
		19209	Manufacture of other footwear n.e.c.

Group	Class	Sub-Class	Description
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**DIVISION 20 : MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS**

201	2010		Saw milling and planing of wood
		20101	Sawing and planing of wood (other than plywood)
		20102	Manufacture of unassembled wood flooring, including parquet flooring
		20103	Manufacture of railway sleepers
		20109	Activities relating to saw milling and planning of wood n.e.c.
202	2021		Manufacture of products of wood, cork, straw and plaiting materials
			Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards
		20211	Manufacture of plywood and veneer sheets
		20212	Manufacture of flush doors and other boards or panels
		20213	Manufacture of particle board, fiber board, incl. Densified wood
	20219	Manufacture of other plywood products n.e.c.	
	2022		Manufacture of builders' carpentry and joinery
		20221	Manufacture of structural wooden goods (including treated timber) such as beams, posts, doors and windows (excluding hewing and rough shaping of poles, bolts and other wood material which is classified under logging)
		20222	Manufacture of prefabricated buildings predominantly of wood.
		20229	Manufacture of builder's carpentry and joinery n.e.c.
	2023		Manufacturing of wooden containers
		20231	Manufacture of wooden boxes, barrels etc. (except plywood)
		20232	Manufacture of plywood chests
		20233	Manufacture of market basketry, grain storage bins, ration baskets including baskets made-up from rachis (toddy tree) and similar product made from bamboo and reed etc.
		20239	Manufacture of other wooden containers and products made entirely or mainly of cane, rattan, bamboo, willow, fibres, leaves and grass n.e.c.
	2029		Manufacture of other products of wood, manufacture of articles of cork, straw and plaiting materials
		20291	Manufacture of wooden industrial goods
		20292	Manufacture of cork and cork products
		20293	Manufacture of bamboo and cane article and fixture of bamboo, cane, reed and grass products (thatching etc.)
		20294	Manufacture of broomsticks
		20295	Manufacture of wooden agricultural implements
		20296	Manufacture from cane and bamboo of shopping bags, ornament boxes, costume articles, trays, table lamps, fancy baskets, table mats, tumbler and vessel holders and other household utilities
		20297	Manufacture of articles made of palm leaf, dhak leaf, screw-pine leaf and khajoor leaf; articles of vegetable fibre etc.,
		20298	Manufacture of products of pith and shalapith
		20299	Manufacture of other wood products n.e.c. (including wooden tools, handles, etc. ornaments and household products)

Group	Class	Sub-Class	Description
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**DIVISION: 21: MANUFACTURE OF PAPER AND PAPER PRODUCTS**

210	2101		Manufacture of paper and paper product
			Manufacture of pulp, paper and paper board
		21011	Manufacture of pulp
		21012	Manufacture of paper incl. Printing & writing paper
		21013	Manufacture of newsprint
		21014	Manufacture of packaging paper
		21015	Manufacture of paper board and straw board
		21016	Manufacture of hard board including false board and chip board
		21017	Manufacture of special purpose paper/paper products for computers
		21019	Manufacture of other primary paper materials incl. Composite paper & paper board n.e.c.
	2102		Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
		21021	Manufacture of sacks & paper bags
		21022	Manufacture of card board boxes
		21023	Manufacture of corrugated fibre board containers
		21024	Manufacture of corrugated paper board
		21029	Manufacture of other containers and boxes of paper or paper board n.e.c.
	2109		Manufacture of other articles of paper and paperboard
		21091	Manufacture of paper hoops and cones
		21092	Manufacture of paper cups, saucers, plates and other similar products
		21093	Manufacture of other paper and paper board articles
		21094	Manufacture of dolls from pulp
		21095	Manufacture of papier mache articles
		21096	Manufacture of wall paper
		21097	Manufacture of file cover/file boards, and similar articles.
		21098	Manufacture of carbonpaper & stationary items
		21099	Manufacture of other pulp products/special purpose paper n.e.c.

**DIVISION 22: PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA**

221			Publishing [This group includes publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others but not predominantly]	
	2211	22110	Publishing of books, brochures, musical books and other publications.	
	2212		Publishing of newspapers, journals and periodicals [includes periodicals of technical or general contents, trade journals, comics etc.]	
		22121		Publishing of newspapers.
		22122		Publishing of periodicals and journals.
	2213	22130	Publishing of recorded media [includes publishing of records and other recorded audio media, publishing of sheet music etc]	
	2219	22190	Other publishing [includes publishing of photos and postcards, greeting cards, time-tables, forms, posters or other printed matters.]	

Group	Class	Sub-Class	Description
222	2221		Printing and service activities related to printing
			Printing [Includes printing of newspapers, magazines, periodicals, journals and other material for others on a fee or contract basis]
		22211	Printing but not publishing of newspapers
		22212	Printing but not publishing of periodicals, books, journals, directories, atlases, maps and sheet music, schedules and pamphlets
		22213	Printing of bank notes, currency notes
	22219	Printing and allied activities like screen printing other than textile, n.e.c.	
	2222		Service activities related to printing
		22221	Engraving, etching and block making etc.
		22222	Book binding on account of others
	22229	Other service activities relating to printing n.e.c.	
223	2230	22300	Reproduction of recorded media [This class includes reproduction of records, audio, video and computer tapes from master copies, reproduction of floppy, hard or compact disks, reproduction of non-customised software and film duplicating]

#### DIVISION 23: MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL

231	2310		Manufacture of coke oven products [This class includes the operation of coke ovens chiefly for the production of coke or semi-coke from hard coal and lignite, retort carbon and residual products such as coal tar or pitch. Agglomeration of coke. Distillation of coal tar is classified in class 2411.]
		23101	Manufacture of coke or semi coke products
		23109	Manufacture of other coke oven products e.g. coal, coal tar and other products n.e.c.
232	2320		Manufacture of refined petroleum products
		23201	Production of liquid or gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals
		23202	Manufacture of paraffin wax
		23203	Bottling of LPG
	23209	Manufacture of other petroleum products n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. Manufacture of candles is classified in 3699)	
233	2330	23300	Processing of nuclear fuel [includes extraction of uranium metal from pitchblende or other uranium bearing ores; manufacture of alloys, dispersions or mixtures of natural uranium or its compounds; manufacture of enriched uranium and its compounds; plutonium and its compounds; uranium depleted in U 235 and its compounds; other radioactive elements, isotopes or compounds; and, non-irradiated fuel elements for use in nuclear reactors]

#### DIVISION: 24: MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

241	2411		Manufacture of basic chemicals
			Manufacture of basic chemicals except fertilizers and nitrogen compounds
		24111	Manufacture of industrial gases (includes manufacture of elemental gases, liquid or compressed air, acetylene refrigerant gases and mixed industrial gases etc.)
	24112	Manufacture of inorganic acids (nitric acid is included in sub-class 24121).	

Group	Class	Sub-Class	Description
242		24113	Manufacture of tanning or dyeing extracts; tannings and their derivatives and colouring matter (manufacture of indigo is included)
		24114	Manufacture of dyes (includes manufacture of such dyes and colouring matters which are for final use by household/industrial/institutional consumers, manufacture of special dyes used in laboratories e.g. to colour microscopic preparations is also included)
		24115	Manufacture of turpentine and resins of vegetable origin
		24116	Manufacture of organic acids (includes acetic acid); alcohols; phenols and phenol alcohols; methanol and higher alcohols.
		24117	Manufacture of basic inorganic chemicals n.e.c.
		24118	Manufacture of industrial monocarboxylic fatty acids, acid oils from refining and industrial fatty alcohols ; Manufacture of glycerine.
		24119	Manufacture of basic organic chemicals n.e.c.
		2412	Manufacture of fertilizers and nitrogen compounds
		24121	Manufacture of nitric acid, ammonia, commercial ammonium chloride, nitrates of potassium and other basic chemicals of nitrogenous fertilizer industry
	24122	Manufacture of straight inorganic fertilizers	
	24123	Manufacture of urea and other organic fertilizers	
	24124	Manufacture of mixed, compound or complex fertilizers	
	24129	Manufacture of others fertilizers n.e.c. ( manufacture of pesticides are classified in class 2421)	
	2413	Manufacture of plastics in primary forms and of synthetic rubber.	
	24131	Manufacture of synthetic rubber in primary forms	
	24132	Manufacture of amino-resins, phenolic-resins and polyurethanes in primary forms	
	24133	Manufacture of cellulose and its chemical derivatives in primary form	
	24134	Manufacture of natural polymers and modified natural polymer in primary forms	
	24139	Manufacture of other plastics in primary forms n.e.c. (including mixtures of synthetic rubber and natural rubber or rubber like gum e.g. balata, in primary forms)	
	2421	Manufacture of other chemical products	
	2421	Manufacture of pesticides and other agro chemical products	
	24211	Manufacture of insecticides, fungicides and weedicides	
	24219	Manufacture of other pesticides and agro chemical products n.e.c.	
	2422	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	
	24221	Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry	
	24222	Manufacture of paints, varnishes, enamels or lacquers	
	24223	Manufacture of printing ink (manufacture of writing or drawing ink is classified in sub-class 24299)	
	24224	Manufacture of pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters	
	24229	Manufacture of mastics, caulking compounds or similar non-refractory filling or surfacing preparations; prepared other paints/ varnishes removers; organic composite solvents and thinners, and other related products n.e.c.	
	2423	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	
	24231	Manufacture of chemical substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpha drugs;	

Group	Class	Sub-Class	Description
			serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.
		24232	Manufacture of allopathic pharmaceutical preparations
		24233	Manufacture of 'ayurvedic' or 'unani' pharmaceutical preparation
		24234	Manufacture of homoeopathic or biochemic pharmaceutical preparations
		24235	Manufacture of veterinary preparations
		24236	Manufacture of surgical dressings, medicated wadding, fracture bandages, catgut and other prepared sutures
		24239	Manufacture of other pharmaceutical and botanical products like hina powder etc., n.e.c.
	2424		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
		24241	Manufacture of soaps all types (includes medicated soap, household soaps, rosin, naphthenate soaps and industrial soaps)
		24242	Manufacture of waxes & polishes (includes manufacture of artificial waxes, prepared waxes; polishes and creams for footwear, furniture, floor, coachwork, glass or metals and scouring-pastes/powders and similar preparations)
		24243	Manufacture of organic surface-active agents (surfactants) and preparations based thereon, detergents, auxiliary washing preparations (for rinsing or bleaching cloths) and cleaning preparations (for floors/windows etc.)
		24244	Manufacture of perfumes and cologne de-eau
		24245	Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)
		24246	Manufacture of cosmetics and toileteries (includes manufacture of pre-shave, shaving or after shave preparations; personal deodorants and anti-respirants; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations etc.)
		24247	Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for permanent waving or straightening of the hair etc.)
		24248	Manufacture of "Agarbatti" and other odoriferous preparations which operate by burning
		24249	Manufacture of other perfumes and toilet preparations n.e.c. (includes manufacture of scented sachets, perfumed papers, contact lens solution and animal preparations etc.)
	2429		Manufacture of other chemical product n.e.c.
		24291	Manufacture of matches
		24292	Manufacture of explosive, ammunition and fire works
		24293	Manufacture of essential oils; modification by chemical processes (e.g. by oxidation, polymerization etc.) of oils and fats
		24294	Manufacture of photochemical products such as photographic plates, films, sensitized paper, other sensitized unexposed materials and chemical preparations for photographic use; manufacture of prepared unrecorded media for sound recording and similar recording of other phenomena (e.g. compact disks, diskettes and floppies)
		24295	Manufacture of gelatin and gelatin derivatives, glues of animal origin, prepared glues and other prepared adhesives including adhesives based on rubber or plastics
		24296	Manufacture of chemical elements and compounds doped for use in electronics
		24297	Manufacture of chemical products or preparations of a kind used in the textiles,

Group	Class	Sub-Class	Description
		24298	paper, leather or like industries
		24299	Manufacture of processed salt
		24299	Manufacture of fine chemicals and other chemical products n.e.c. (including anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products)
243	2430		Manufacture of man-made fibers [This class includes manufacture of artificial or synthetic filament and non-filament fibers.]
		24301	Manufacture of artificial filament tow and staple fibers, not carded or combed.
		24302	Manufacture of synthetic filament tow and staple fibers, not carded or combed.
		24303	Manufacture of artificial filament yarn, whether or not textured, high tenacity, multiple or cabled.
		24304	Manufacture of synthetic filament yarn, whether or not textured, high tenacity, multiple or cabled.
		24305	Manufacture of artificial non-filament or strip (e.g. artificial straw).
		24306	Manufacture of synthetic non-filament or strip.
		24309	Manufacture of other man made fibre n.e.c.

#### DIVISION 25 : MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

251			Manufacture of rubber products
	2511		Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
		25111	Manufacture of tyres and tubes for motor vehicle, tractors and aircrafts
		25112	Manufacture of tyres and tubes for motor cycles, scooters and three-wheelers
		25113	Manufacture of tyres and tubes for cycles & cycle rickshaws
		25114	Retreading of tyres; replacing of tread on used pneumatic tyres
		25119	Manufacture of pneumatic tyres and solid or cushion tyres, tyres for animal driven carts (Buggies etc.), tyre parts such as interchangeable tyre treads or tyre flaps; 'camel-back' strips for re-treading tyres; and other tyres and tubes n.e.c.
	2519		Manufacture of other rubber products
		25191	Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile-shapes etc.
		25192	Manufacture of rubber conveyor or transmission belts or belting
		25193	Manufacture of rubber contraceptives
		25194	Manufacture of rubber balloons
		25199	Manufacture of other rubber products n.e.c. (manufacture of rubber surgical and medical equipment is classified in class 3311 while that of uncovered cellular rubber mattresses is classified in class 3610)
252	2520		Manufacture of plastic products
		25201	Manufacture of semi-finished products of plastics
		25202	Manufacture of packing products of plastics (except household)
		25203	Manufacture of bathing tubs, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics
		25204	Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)
		25205	Manufacture of spectacle frames of plastic
		25206	Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]
		25207	Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels

Group	Class	Sub-Class	Description
		25208	Manufacture of plastic headgear (helmets)
		25209	Manufacture of polymer/ synthetic / PVC water storage tanks and other plastic products n.e.c.

#### DIVISION 26: MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

261	2610		Manufacture of glass and glass products
		26101	Manufacture of glass in primary or semi-manufactured forms (such as sheets & plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass
		26102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; non-woven glass fabrics, mats, boards and similar non-woven products therefrom
		26103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods
		26104	Manufacture of laboratory or pharmaceutical glassware
		26105	Manufacture of table or kitchen glassware
		26106	Manufacture of glass bangles
		26107	Manufacture of glass decoration pieces and glassware used in imitation jewellery
		26109	Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c.
269			Manufacture of non-metallic mineral products n.e.c.
	2691		Manufacture of non-structural non-refractory ceramic ware
		26911	Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues
		26912	Manufacture of statues and ornamental articles of stone and other stoneware, including writing slates of slatestone
		26913	Manufacture of ceramic tableware and other articles of a kind commonly used for domestic purposes, including ceramic statuettes and other ornamental articles
		26914	Manufacture of ceramic sanitary wares: sinks, baths, water-closet pans, flushing cistern etc.
		26915	Manufacture of ceramic insulators and insulating fittings for electrical machines, appliances and equipment
		26916	Manufacture of ceramic ware for laboratory chemical or other technical uses
		26919	Manufacture of other non-structural ceramic ware n.e.c.
	2692		Manufacture of refractory ceramic products
		26921	Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods
		26922	Manufacture of refractory cements; ceramic products that can withstand the high temperature encountered in metallurgical operations; retorts, crucibles, muffles, nozzles, tubes, pipes etc.
		26929	Manufacture of other refractory ceramic products n.e.c.
	2693		Manufacture of structural non-refractory clay and ceramic products
		26931	Manufacture of bricks
		26932	Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings
		26933	Manufacture of ceramic building material, other than bricks: flooring blocks, roofing tiles, wall tiles (whether or not glazed), flags and pavings, mosaic cubes etc.
		26939	Manufacture of other structural clay products n.e.c.

Group	Class	Sub-Class	Description
	2694		Manufacture of cement, lime and plaster
		26941	Manufacture of cement in the form of clinkers
		26942	Manufacture of portland cement, aluminous cement, slag cement and similar hydraulic cement, except in the form of clinkers
		26943	Manufacture of asbestos cement
		26944	Manufacture of quicklime, slaked lime and hydraulic lime (excl. chewing lime)
		26945	Manufacture of plasters consisting of calcined gypsum or calcium sulphate
		26949	Manufacture of other cement, lime and plaster n.e.c.
	2695		Manufacture of articles of concrete, cement and plaster
		26951	Manufacture of plaster statues
		26952	Manufacture of other plaster products
		26953	Manufacture of asbestos sheets
		26954	Manufacture of R.C.C. bricks and blocks
		26955	Manufacture of concrete tiles
		26956	Manufacture of hume pipes and other pre-fabricated structural components of cement and/or concrete for building or civil engineering
		26957	Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement & other mineral binders.
		26959	Manufacture of other cement and asbestos cement products n.e.c.
	2696	26960	Cutting, shaping and finishing of stone[ includes cutting, shaping and finishing stone for use in construction, in cemeteries, on roads, as roofing and in other applications]
	2699		Manufacture of other non-metallic mineral products n.e.c.
		26991	Manufacture of worked mica and mica products
		26992	Manufacture of gypsum boards
		26993	Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material
		26994	Manufacture of graphite products other than electrical articles
		26999	Manufacture of other non-metallic mineral products n.e.c. {includes asbestos yarn and fabric, and articles of asbestos yarn and fabric such as clothing, headgear, footwear, cord, string, paper or felt; friction material with a basis of asbestos or other mineral substances or of cellulose, including unmounted articles of such friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material); products of glass wool for heat-insulating (manufacture of glass wool is classified in class 2610); articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances}

#### DIVISION 27 : MANUFACTURE OF BASIC METALS

271			Manufacture of Basic Iron & Steel
	2711	27110	Manufacture of ferro alloys.
	2712	27120	Manufacture of Direct Reduced Iron (DRI)/ Sponge Iron and other spongy ferrous products.
	2713	27130	Manufacture of Pig Iron (hot metal).
	2714		Manufacture of semi-finished products (ingots/ billets/ blooms/ slabs)

Group	Class	Sub-Class	Description
		27141	Manufacture of semi-finished non alloy steel of these shapes
		27142	Manufacture of semi-finished alloy steel of these shapes
		27143	Manufacture of semi-finished stainless steel of these shapes
	2715		Manufacture of non-flat steel products (bars, rods, structurals, rails )
		27151	Manufacture of alloy-steel of these shapes
		27152	Manufacture of non-alloy steel of these shapes
		27153	Manufacture of stainless steel of these shapes
	2716		Manufacture of flat steel products not coated
		27161	Manufacture of non-alloy steel hot rolled flat products (including plates, sheets, strips, wide coils)
		27162	Manufacture of alloy steel hot rolled flat products (including plates, sheets, strips, wide coils)
		27163	Manufacture of stainless steel hot rolled flat products (including plated sheets, strips, wide coils)
		27164	Manufacture of non-alloy steel cold rolled flat products (including sheets, strips, wide coils, TMBP)
		27165	Manufacture of alloy steel cold rolled flat products
	2717		Manufacture of flat products, coated with zinc, tin, chromium or other materials
		27171	Manufacture of GP/GC/Zn-Al. coated sheets/ Colour coated
		27172	Manufacture of Tinplate
		27173	Manufacture of Tin Free Steel
	2718		Manufacture of steel wires made in wire drawing mills
		27181	Manufacture of non-alloy steel wires
		27182	Manufacture of alloy steel wires
		27183	Manufacture of stainless steel wires
		27184	Manufacture of wires coated with zinc or other materials
	2719	27190	Manufacture of other basic iron and steel n.e.c.
272	2720		Manufacture of basic precious and non-ferrous metals
		27201	Manufacturing of Copper (includes basic processing, smelting, refining for production of base metal; its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)
		27202	Manufacturing of Brass (includes the making of brass and its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)
		27203	Manufacturing of Aluminum (includes basic processing, smelting, refining for production of base metal; its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)
		27204	Manufacturing of Zinc (includes basic processing, smelting, refining for production of base metal; its further processing and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)
		27205	Manufacture of basic precious metals and by products (gold, silver & metals of platinum group)
		27209	Other non-ferrous metal industries n.e.c. (e.g. lead, nickel, manganese etc.)

Group	Class	Sub-Class	Description
273			Casting of metals [This group includes casting finished or semi-finished products producing a variety of goods, all characteristic of other activity classes]
	2731	27310	Casting of iron and steel
	2732	27320	Casting of non-ferrous metals

**DIVISION 28: MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENTS**

281			Manufacture of structural metal products, tanks, reservoirs and steam generators
	2811		Manufacture of structural metal products
		28111	Manufacture of doors, windows and their frames, shutters and rolling shutters ; fire escapes, gates and similar articles of iron or steel used on buildings
		28112	Manufacture of fabricated structural products of iron or steel: bridges and bridge parts, towers, masts, columns, girders, trusses, arches, sluice gates, piers and jetties. Erection of the structures from self-manufactured parts is included
		28113	Manufacture of fabricated structural products of metal other than of iron or steel
		28118	Repair and maintenance of structural products
		28119	Manufacture of other structural metal products n.e.c.
	2812		Manufacture of tanks, reservoirs and containers of metal [ includes manufacture of containers of metal for compressed or liquified gas. Also includes manufacture of central heating boilers and radiators. Manufacture of reservoirs, tanks and similar containers of types normally installed as fixtures for storage or manufacturing use of metal, whether or not fitted with tops, closures, or lined with materials other than iron, steel or aluminium]
		28121	Manufacture of containers of metal for compressed or liquified gas such as gas cylinders
		28122	Manufacture of tanks, reservoirs and similar containers
		28123	Manufacture of central heating boilers, radiators and its parts and accessories
		28128	Repair and maintenance of tanks, reservoirs and containers of metal
		28129	Manufacture of other containers n.e.c. (manufacture of drums, cans, boxes etc, of a kind commonly used for conveyance or packing goods, even of large size, is classified in class 2899 whereas manufacture of reservoirs, tanks etc. for use described above but fitted with mechanical or thermal equipment is classified in class 2919)
	2813		Manufacture of steam generators, except central heating hot water boilers
		28131	Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers
		28132	Manufacture of nuclear reactors for all purposes other than isotopes separators (processing of nuclear fuel is classified in 2330)
		28133	Manufacture of auxiliary plant for use with boilers, such as economizers, superheaters, steam collectors and accumulators; soot removers, gas recoverers and sludge scrapers and their parts and accessories
		28138	Repair and maintenance of steam generators, except central heating hot water boilers
		28139	Manufacture of other steam generators (except central eating hot water boilers) n.e.c.
289			Manufacture of other fabricated metal products; metal working service activities
	2891	28910	Forging, pressing , stamping and roll-forming of metal; powder metallurgy

Group	Class	Sub-Class	Description
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	2892	28920	Treatment and coating of metals; general mechanical engineering on a fee or contract basis
	2893		Manufacture of cutlery, hand tools and general hardware
		28931	Manufacture of metal articles in and about the house: knives and knife blades; other articles of cutlery; including cleavers and choppers, razors and razor blades, scissors, hair clippers and nail clippers; spoons, forks, ladles, skimmers, fish knives, tongs and other articles for use at table or in the kitchen
		28932	Manufacture of tools of a kind used in agriculture, horticulture or forestry; of a kind used in carpentry, cabinet work or other wood work; of a kind used for mechanical assembly work; of a kind used in sheet metal work; and in other trades
		28933	Manufacture of locks, padlocks, keys and other hardware for buildings, furniture, vehicles or other appliances n.e.c.
		28939	Manufacture of general hardware n.e.c. [ saws and saw blades, including circular saw blades and chainsaw blades, knives and cutting blades for machines or for mechanical appliances; interchangeable tools for hand tools, whether or not power operated, or for machine tools (drills, punches, dies, milling cutters, unmounted tool tips, plates or sticks of sintered metal carbides or cermets etc.); blacksmith's tools including forges and anvils ; and vices, clamps, blow lamps and the like.]
	2899		Manufacture of other fabricated metal products n.e.c.
		28991	Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products); springs including semi-finished springs for all purposes other than watch springs; metal chains (other than power transmission chains) and weights and measures
		28992	Manufacture of containers used for packing or conveyance of goods: casks, drums, pails, cans, boxes etc. (manufacture of railway and ship containers used in container-traffic is classified 3420)
		28993	Manufacture of reinforced safes, vaults, strongroom doors and gates and the like
		28994	Manufacture of metal sanitaryware, including baths, sinks, wash basins, and other metal sanitary and toilet articles, whether or not enamelled
		28995	Manufacture of metal artware (statues, picture frames, and other decorative articles including trophies)
		28996	Manufacture of hollow-ware, dinnerware or flatware whether or not of base metal plated with precious metal; fry pans, sauce pans, and other metal cooking utensils
		28997	Manufacture of pressure cookers and other small hand operated kitchen appliances used in preparation, conditioning or serving of food
		28998	Manufacture of metal goods for office use, other than metal furniture
		28998 (A)	Repair and maintenance of other fabricated metal products n.e.c.
		28999	Manufacture of other fabricated metal products n.e.c : metal cable, plaited bands and similar articles; articles made of wire barbed wire, wire fencing etc.): cutlasses, swords, bayonets and similar arms; type foundings metal safety headgear; railway or tramway fixtures or fittings (e.g. assembled track, turntables, platform buffers etc.); ship's propellers, anchors, belts, flexible tubing, clasps, buckles, hooks, metal scouring pads, sign plates and so forth

#### DIVISION 29: MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

291			Manufacture of general purpose machinery
	2911		Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		29111	Manufacture of steam engines and turbines
		29112	Manufacture of reciprocatory or rotary spark-ignition or compression-ignition

Group	Class	Sub-Class	Description
		29113	internal combustion piston engines for use in moving or stationary applications other than for motor-vehicles or aircraft propulsion. Manufacture of parts and accessories of engines and turbines.
		29118	Repair and maintenance of engines and turbines, except aircraft, vehicle and cycle engines
		29119	Manufacture of other movers n.e.c. hydraulic turbines, water wheels and their regulatory machinery; gas turbines for marine propulsion or for use as prime movers of electric generators or pumps; boiler-turbine set or a stationary steam engine with integral boiler.
	2912		Manufacture of pumps, compressors, taps and valves [hydraulic power engines and motors; pumps for liquids whether or not fitted with measuring devices, including hand pumps and pumps designed for fitting to internal-combustion piston engines etc.; air or vacuum pumps, air or other gas compressors; taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like including pressure reducing valves and thermostatically controlled valves]
		29121	Manufacture of pumps, compressors, taps and valves
		29128	Repair and maintenance of pumps, compressors, taps and valves
	2913		Manufacture of bearings, gears, gearing and driving elements [ball and roller bearings including their parts; mechanical power transmission equipment of any material (shafts, and cranks; bearings housings; gears and gearing including friction gears; gear boxes and other variable speed drivers; clutches, including automatic centrifugal clutches and compressed air clutches; fly wheels and shaft couplings); and articulated link chain]
		29131	Manufacture of bearings, gears, gearing and driving elements
		29138	Repair and maintenance of bearings, gears, gearing and driving elements
	2914		Manufacture of ovens, furnaces and furnace burners
		29141	Manufacture of non-electric furnaces and ovens for roasting, melting or other heat treatment of ores, pyrites, non-metallic minerals, metals or other materials; manufacture of mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
		29142	Manufacture of electric furnaces or ovens, including induction or dielectric furnaces and ovens including incinerators and industrial heaters
		29148	Repair and maintenance of ovens, furnaces and furnace burners
		29149	Manufacture of other ovens, furnaces and furnace burners n.e.c.
	2915		Manufacture of lifting and handling equipment [machines for mechanical handling of materials, goods of people other than over-the-road vehicles; pulley tackle and hoists; winches and capstans; jacks; derricks; cranes, including cable cranes, mobile lifting frames, straddle carriers; works tucks whether or not fitted with a crane or other lifting or handling equipment, such as are found in the factories, warehouses, dock areas, station platforms etc.; lifts, elevators, liquid elevators, conveyors, teleferics; and parts of these equipment]
		29151	Manufacture of lifting and handling equipment
		29158	Repair and maintenance of lifting and handling equipment
	2919		Manufacture of other general purpose machinery
		29191	Manufacture of refrigerators or freezing equipment for commercial and other non-household purposes and assemblies of their major components e.g. compressors and condensers mounted on a common platform even though motor, evaporator or cabinet is missing;; furniture designed to accommodate refrigeration of freezing equipment.
		29192	Manufacture of domestic air-conditioners.

Group	Class	Sub-Class	Description
		29193	Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.
		29194	Manufacture of centrifuges machinery for liquids and gases, other than cream separators or clothes dryers
		29195	Manufacture of packing and wrapping machinery including machines which perform one or more of such functions as filling, closing, sealing, capsuling or labelling containers such as bottles, cans, boxes or bags; machinery for cleaning or drying bottles or other containers or for aerating beverages.
		29196	Manufacture of weighing machinery other than sensitive laboratory balances: household and shop scales, portable or mobile platform scales, scales for continuous weighing of goods, scales for weighing a continuous flow of liquid, weigh bridges and so forth, including weighing machinery incorporating calculators etc.
		29197	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
		29198	Manufacture of distilling and rectifying plants; heat exchangers; machinery for liquefying air or gas; producer gas or water gas and acetylene gas generators.
		29198 (A)	Repair and maintenance of other general purpose machinery
		29199	Manufacture of other general purpose machinery: fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendering or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of the same material and other general purpose machinery n.e.c., including manufacture of parts and accessories for general purpose machinery and equipment.
292			Manufacture of special purpose machinery
	2921		Manufacture of agricultural and forestry machinery
		29211	Manufacture of tractors, harvestors and other heavy machinery for use in agricultural and forestry (manufacture of over-the-road tractors for semi-trailers is classified in class 3410)
		29212	Manufacture of light agricultural and forestry machinery and equipment other than forage press: ploughs, harrows, weeders, hoes, seeders, manure spreaders, thinners etc. Manufacture of animal drawn machinery is included.
		29213	Manufacture of forage presses
		29214	Manufacture of parts and accessories for agricultural and forestry machinery and equipment
		29218	Repair and maintenance of agricultural and forestry machinery
		29219	Manufacture of other machinery and equipment for use in agriculture, horticulture or forestry, bee-keeping and fodder preparation n.e.c. (manufacture of hand tools used in agriculture, horticulture and forestry is classified in class 2893).
	2922		Manufacture of machine-tools
		29221	Manufacture of automatic capstans and turrets and lathes
		29222	Manufacture of boring, broaching, drilling and threading machines
		29223	Manufacture of milling, planning, shaping, gear cutting and slotting machines.
		29224	Manufacture of grinding, lapping, honing and polishing machines
		29225	Manufacture of sawing, contour sawing, filling and cut-off machines
		29228	Repair and maintenance of machine-tools
		29229	Manufacture of other machine tools n.e.c.
	2923		Manufacture of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills.

Group	Class	Sub-Class	Description
		29231	Manufacture of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills
		29238	Repair and maintenance of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills
	2924		Manufacture of machinery for mining, quarrying and construction
		29241	Manufacture of lifting and handling machinery specially designed for use underground
		29242	Manufacture of boring and sinking machinery
		29243	Manufacture of machinery for treating minerals by screening, sorting, separating or similar processes
		29244	Manufacture of bulldozers, angle-dozers and other earth moving machinery; manufacture of pile drivers, pile excavators and compacting machinery
		29245	Manufacture of track-laying tractors used in construction or mining
		29246	Manufacture of parts and accessories for machinery/equipment used by construction and mining industries
		29248	Manufacture of machines used in construction n.e.c.: mortar spreaders, road building equipment etc.
		29248 (A)	Repair and maintenance of machinery for mining, quarrying and construction
		29249	Manufacture of mining/quarrying machinery n.e.c.
	2925		Manufacture of machinery for food, beverage and tobacco processing
		29251	Manufacture of machinery for dairy industry and for processing of meat, fish and poultry
		29252	Manufacture of machinery for processing of tea, coffee and tobacco and for making cigarettes or cigars, or for pipe or chewing tobacco or snuff etc.
		29253	Manufacture of machinery chiefly employed by grain milling industry and for the oil mills: machinery to clean, sort or grade seed, grain or dried leguminous vegetables; machinery used to produce flour, meal or other ground products; machinery for the extraction or preparation of animal or fixed vegetable fats and oils.
		29254	Manufacture of machinery for manufacture of sugar and for manufacture of bakery and confectionery products
		29255	Manufacture of machinery for manufacture of fruit/vegetable juices, malt liquors and alcoholic beverages including machinery for processing vegetables
		29256	Manufacture of parts and accessories of machinery for industrial preparation or manufacture of food or drink.
		29258	Repair and maintenance of machinery for food, beverage and tobacco processing
		29259	Manufacture of other machinery for beverage and tobacco processing, manufacture of food or drink n.e.c.

Group	Class	Sub-Class	Description
	2926		Manufacture of machinery for textile, apparel and leather production [This class includes manufacture of machines for preparing textile fibers, spinning machines, weaving machines (looms) auxiliary machinery, machinery for washing, bleaching, dyeing, dressing, finishing, sewing machines, machinery for preparing tanning, hides, skin or leather and machinery for making or repairing of foot wears etc.]
		29261	Manufacture of machinery for preparation of textile fibers upto spinning stage and other similar machines, including ginning machinery.
		29262	Manufacture of spinning machines for preparing textile yarns for weaving /knitting
		29263	Manufacture of weaving machines (looms) including handlooms; machines for making knotted net, tulle lace, braid and other special fabrics. Manufacture of auxiliary machines or equipment for the spinning and weaving machines.
		29264	Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile yarns, fabrics or made up apparel.; machines for applying paste to the base fabric or other support used in the manufacture of linoleum or similar floor coverings; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
		29265	Manufacture of sewing and knitting machines: sewing machines of all types (including those for household use) and its heads.
		29266	Manufacture of machinery for preparing, tanning or working hides, skins and leather; machinery for making or repairing footwear or other articles of hides, skins, leather of furskins.
		29267	Manufacture of laundry-type washing and drying machines and dry -cleaning machines; ironing machines including fusing presses, (manufacture of centrifugal clothes dryers is classified in class 2929)
		29268	Manufacture of accessories and parts of all types of machinery for textile, apparel and leather production.
		29268 (A)	Repair and maintenance of machinery for textile, apparel and leather production
		29269	Manufacture of other machinery for textiles, apparel and leather production n.e.c.
	2927		Manufacture of weapons and ammunition [includes tanks and other fighting vehicles; heavy weapons, artillery, mobile guns; small arms such as light machine guns, rifles; air or gas guns and pistols; firearms which fire blank cartridges, signal flares, captive bolts and other non-projected firing pistols etc.]
		29271	Manufacture of weapons and ammunition
		29278	Repair and maintenance of weapons and ammunition
	2929		Manufacture of other special purpose machinery
		29291	Manufacturing of machinery for working rubber or plastics or for the manufacture of products of these materials.
		29292	Manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds etc.
		29293	Manufacture of machinery for pulp, paper and paper board industries machinery for producing paper of a given size or shape or for producing articles such as envelopes, bags, boxes or cartons.
		29294	Manufacture of printing machinery (presses, screen printers and other special printing machines), type-founding machinery; type setting machinery; machines for photo-type setting and composing machines; blocks, plates and cylinders and other printing components; book binding machinery and machines for uses ancillary to printing (stockers, feeders, folders, gummers, staplers)
		29295	Manufacture of moulding boxes for metal foundry; mould bases; moulding patterns, mould for metals (other than ingot moulds); metal carbides, glass, mineral materials, rubber or plastics and other parts special purpose machinery, not elsewhere classified.

Group	Class	Sub-Class	Description
		29296	Manufacture of cement machinery
		29297	Manufacture of pharmaceutical and chemical machinery
		29298	Manufacture of centrifugal cloth dryers, machines to assemble electric or electronic lamps, tubes or bulbs in glass envelopes; machines for production of hot-working of glass or glassware; machinery for isotopic separation
		29298 (A)	Repair and maintenance of other special purpose machinery
		29299	Manufacture of other special purpose machinery, equipment n.e.c. including part and accessories
293	2930		Manufacture of domestic appliances, n.e.c.
		29301	Manufacture of oil stoves, hurricane lanterns and oil pressure lamps
		29302	Manufacture of gas stoves, cooking ranges and other similar appliances
		29303	Manufacture of electric fans
		29304	Manufacture of vacuum cleaners and other electro-mechanical domestic appliances with self-contained electric motors, such as food processors and juice extractors etc.
		29305	Manufacture of electro-thermic domestic appliances such as immersion water heaters, hot-plates, geysers ; electro-thermic hair dressing appliances; electric irons and electric/electronic cooking appliances (ovens, micro-wave ovens, cookers, hot plates, toasters, coffee or tea makers etc.)
		29306	Manufacture of domestic refrigerators/freezers
		29307	Manufacturing of items based on solar energy like solar cookers, air/water heating system etc. except cell.
		29308	Manufacture of other electric domestic appliances n.e.c. : dishwashers, household type laundry equipment, electric razors including parts and accessories for electrical domestic appliances
		29309	Manufacture of other (non-electric) domestic appliances n.e.c. and part and accessories for electrical and non-electric domestic appliances

#### DIVISION 30: MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY

300	3000		Manufacture of office, accounting and computing machinery
		30001	Manufacture of manual or electric/electronic typewriters
		30002	Manufacture of hectograph or stencil duplicating machines, addressing machines and sheet fed type offset printing machine
		30003	Manufacture of hand-held or desk-top calculating machines; other calculators; accounting machines, cash registers, postage franking machines, ticket issuing machines and similar machines incorporating a calculating device.
		30004	Manufacture of photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus
		30005	Manufacture of analog data-processing machines comprising analogue elements, control elements and programming elements; additional elements for analogue computers having an input or an output function
		30006	Manufacture of complete digital systems comprising a central processing unit, an input unit and an output unit; digital systems which include peripheral units such as additional input/output units, additional storage units etc
		30007	Manufacture of computer peripherals like magnetic disk/floppy/ winchester disk drives, magnetic tape /cassette/cartidge drives; punch tape readers, curve followers, graph plotters; serial/daisy wheel/line printers, data entry equipment with or without visual display; web camera (digital); magnetic or optical readers; machines for transcribing data onto data media in coded form; and so forth
		30008	Manufacture of other office machinery and equipment n.e.c. : machines that sort, wrap or count coins; automatic bank note dispensers; machines that stuff

Group	Class	Sub-Class	Description
		30009	envelops, sort mail; pencil sharpeners; document shredders; perforating or stapling machines etc. Manufacture of automatic data processing machines and other computing machinery, including parts and accessories for computing machinery n.e.c.

**DIVISION 31: MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.**

311	3110		Manufacture of electric motors, generators and transformers
		31101	Manufacture of generators/generating sets
		31102	Manufacture of transformers of all sizes and types & rewinding of electric motors
		31103	Manufacture of electric motors : universal AC/DC motors and DC motors or generators
		31104	Manufacture of converters all types (including inverters)
		31108	Repair and maintenance of electric motors, generators and transformers
		31109	Manufacture of all types of rectifiers, battery charges, inductors etc. n.e.c.
312	3120	31200	Manufacture of electricity distribution and control apparatus [electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of electricity including power capacitors.]
313	3130	31300	Manufacture of insulated wire and cable [insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated conductors; insulated strip as is used in large capacity machines or control equipment; and optical fibre cables]
314	3140		Manufacture of accumulators, primary cells and primary batteries
		31401	Manufacture of electric accumulators : lead-acid, nickel-cadmium, nickel-iron or other accumulators
		31402	Manufacture of primary cells and primary batteries: cells containing manganese oxide, mercuric oxide, silver oxide or other material
		31403	Manufacture of parts and accessories such as separators, containers, etc.
		31404	Re-charging/re-conditioning of batteries
		31409	Manufacture of other accumulators, primary cells and primary batteries, n.e.c.
315	3150		Manufacture of electric lamps and lighting equipment
		31501	Manufacture of electric filament lamps including manufacture of sealed beam lamp units
		31502	Manufacture of ultra-violet or infra-red lamps
		31503	Manufacture of discharge lamps, florescent, hot-cathode or other discharge lamps
		31504	Manufacture of arc lamps
		31505	Manufacture of flash bulbs used in photography
		31506	Manufacture of lighting equipment, illuminated signs, illuminated name-plates and the like; flash light; torch; parts of electric lamps and lighting equipment (manufacture of lighting equipment for cycles and motor vehicles is classified in class 3190) parts of electric lamps
		31509	Manufacture of other electric lamps and lightening equipment n.e.c.
319	3190		Manufacture of other electrical equip ment n.e.c.
		31901	Manufacture of electrical ignition or starling equipment of a kind used for spark

Group	Class	Sub-Class	Description
			ignition or compression ignition internal combustion engines; ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), cut-outs, voltage regulators etc.
		31902	Manufacture of electrical lighting (other than sealed beam lamp units) or signaling including sound signaling equipment specialized for use on cycles and motor vehicles; windscreen wipers and electric defrosters and de-misters
		31903	Manufacture of electrical signaling, safety or traffic control equipment for motorways, railways, inland-waterways, ports and harbors and airports
		31904	Manufacture of electro-magnets; electro-magnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads
		31905	Manufacture of wiring sets including wiring sets of a kind used in vehicles, aircraft, ships or other machinery
		31906	Manufacture of dynamos for cycles and motor-cycles
		31907	Manufacture of electric sound or visual signaling apparatus (bells, sirens, indicators panels, burglar or fire alarms etc.)
		31908	Carbon or graphite electrodes, carbon brush, lamp carbons, battery carbon with or without metals used for electronic purpose
		31908 (A)	Repair and maintenance of other electrical equipment n.e.c.
		31909	Manufacture of parts and accessories for electrical equipment included in this class and manufacture of other electrical and electronic equipment such as particle accelerators, signal generators, mine detectors, electrical mine detonators

**DIVISION 32: MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS**

321	3210		Manufacture of electronic valves and tubes and other electronic components
		32101	Manufacture of thermion, cold cathode or photo-cathode valves and tubes (e.g. TV picture tubes, TV camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes etc.)
		32102	Manufacture of electrical capacitors (or condensers); fixed, variable or adjustable.
		32103	Manufacture of electrical resistors including rheostats and potentiometers, other than heating resistors.
		32104	Manufacture of printed circuits i.e. circuits which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed elements.
		32105	Manufacture of diodes, transistors and similar semi-conductor devices, photo-sensitive semi-conductor devices, including photo-voltaic cells; mounted piezo-electric crystals
		32106	Manufacture of electronic integrated circuit and micro-assemblies: monolithic or hybrid and electronic micro-assemblies of moulded module, micro-module or similar types.
		32107	Manufacture of part and accessories for electronic valves and tubes and other electronic components
		32108	Repair and maintenance of electronic valves and tubes and other electronic components
		32109	Manufacture of other electronic components n.e.c
322	3220		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
		32201	Manufacture of apparatus for radio broadcasting, television transmission (includes manufacture of relay transmitters and television transmitters for industrial use)
		32202	Manufacture of transmission apparatus for radio telephony, radio-telegraphy, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; fixed transmitter and transmitter-receivers radio-telephony apparatus for transport equipment, radio telephones, "facsimile" radiotelegraphic

Group	Class	Sub-Class	Description
			apparatus and so forth
		32203	Manufacture of television cameras of all kinds
		32204	Manufacture of apparatus for line telephony including such apparatus for carrier-current line systems (includes manufacture of telephone sets, automatic and non-automatic switch boards and exchanges; morse or morse-type keys, other telegraphic transmitters, digital electronic exchange apparatus, morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers etc.)
		32205	Manufacture of reception apparatus for radio-telephony or radio-telegraphy, including apparatus combined with sound recording or reproducing apparatus or a clock
		32208	Repair and maintenance of television and radio transmitters and apparatus for line telephony and line telegraphy
		32209	Manufacture of specialized part and accessories for television and radio transmitters and apparatus for line telephony and line telegraphy, n.e.c.(manufacture of general purpose parts e.g. primary batteries, installed wires, electronic valves, integrated circuits etc. are classified in the relevant classes).
323	3230		Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
		32301	Manufacture of television receivers (including manufacture of video monitors/projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus
		32302	Manufacture of reception apparatus for radio broadcasting (includes apparatus with sound recording or reproducing apparatus or a clock).
		32303	Manufacture of magnetic tape recorders and other sound recording apparatus (telephone answering machines, cassette type recorders and so forth)
		32304	Manufacture of video recording or reproducing apparatus(manufacture of video cameras is classified in class 3320).
		32305	Manufacture of turn-table (record decks) record/record players, pre-recorded cassettes (audio and video), cassette players and other sound reproducing apparatus
		32308	Manufacture of specialized parts for equipment classified in this class (pick-ups, sound-heads, record cutters, aerials etc.) and other sound or video recording and reproducing apparatus, n.e.c.
		32308 (A)	Repair and maintenance of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
		32309	Manufacture of microphones, loudspeakers, ear-phone, amplifiers, sound amplifier sets and other sound/video reproducing apparatus n.e.c.

**DIVISION 33 : MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS**

331			Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes except optical instruments
	3311		Manufacture of medical and surgical equipment and orthopedic appliances
		33111	Manufacture of apparatus based on the use of X-rays or alpha, beta or gamma radiations, whether or not for use in human or animal medicine. Included is the manufacture of X-ray tubes, high tension generators, control panels, desks, screens and the like
		33112	Manufacture of instruments and appliances used in medical, surgical, dental or veterinary practice, including electro-diagnostic apparatus such as electro-cardiographs, dental drill engines, ophthalmic instruments including sight testing sets, syringes, needles used in medicine and the like
		33113	Manufacture of sterilizers

Group	Class	Sub-Class	Description
332	3312	33114	Manufacture of mechano-therapy appliances; massage apparatus; artificial respiration or other therapeutic respiratory apparatus; other breathing appliances and gas masks other than simple protective masks
		33115	Manufacture of orthopaedic appliances including crutches, surgical belts and trusses, orthopaedic corsets and shoes; splints and other fracture appliances; appliances worn, carried or implanted (e.g. hearing aids or pace makers etc.)
		33116	Manufacture of artificial teeth, artificial limbs and other artificial parts of the body
		33119	Manufacture of other medical and surgical equipment and orthopaedic appliances, n.e.c.
			Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes except industrial process control equipment
		33121	Manufacture of regulating or controlling instruments and apparatus except industrial process control equipment: thermostats, pressure controllers, level regulators and automatic regulators of electrical quantities
		33122	Manufacture of supply meters for electricity, water or gas
		33123	Manufacture of sensitive balances and mathematical calculating instruments (e.g. measuring rods and tapes, micrometers, calipers, gauges etc.)
		33124	Manufacture of radar apparatus and radio remote control apparatus
	33125	Manufacture of laboratory and scientific instruments and apparatus n.e.c.: microscopes other than optical microscopes; apparatus for measuring and checking electrical quantities (oscilloscopes, spectrum analyzers, instruments for checking current, voltage, resistance); for measuring and checking non-electrical quantities (radiation detectors and counters, apparatus for testing and regulating vehicle motors and instruments and apparatus specially designed for telecommunications such as cross-talk meters); for testing physical properties of the materials; for carrying out physical or chemical analysis; and for measuring or checking the flow, level, pressure or other variables of liquids	
	33126	Manufacture of navigational, meteorological, geophysical and related instruments and apparatus oceanographic or hydrological instruments; seismometers, rangefinders, automatic pilots, sextants, ultrasonic sounding instruments and special instruments for air navigation	
	33127	Manufacture of specialised parts and accessories for instruments and apparatus included in this group.	
	33129	Manufacture of other measuring, checking or testing instruments, apparatus or machines n.e.c. : hydrometers, thermometers, barometers, taximeters, pedometers, balancing machines, instruments for checking watches and watch parts and so forth	
	3313	33130	Manufacture of industrial process control equipment [apparatus used for automatic continuous measurement and control of variables such as temperature, pressure, viscosity and the like of materials or products as they are being manufactured or otherwise processed]
	3320		Manufacture of optical instruments and photographic equipment
	33201	Manufacture of optical elements of glass or of any material; prisms and lenses, mirrors constituting optical elements; colour filters, polarizing elements; ophthalmic lenses, including contact lenses; optical fibres and cables of optical fibres not individually sheathed [(manufacture of optical sheathed fibres is classified in class 3130)glass (except mirror glass) and lenses	
	33202	Manufacture of spectacle frames and frames fitted with lenses, whether or not the lenses are optically worked (e.g. sun glasses, protective glasses and corrective glasses)	
	33203	Manufacture of optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments; compound	

Group	Class	Sub-Class	Description
			optical microscopes; including those for photomicrography and micro-projection; other optical appliances and instruments
		33204	Manufacture of camera for still photography
		33205	Manufacture of cinematographic cameras; video cameras; cinematographic projectors, including those incorporating sound reproducing apparatus
		33208	Manufacture of specialized parts and accessories for photographic/cinematographic and optical instruments, n.e.c. (e.g. discharge lamps and other flashlight apparatus, but not flash bulbs; projection screens etc.)
		33209	Manufacture of other photographic, cinematographic and optical instruments and apparatus n.e.c.: image projectors, enlargers and reducers including microfilm readers; and apparatus for photographic or cinematographic laboratories)
333	3330		Manufacture of watches and clocks
		33301	Manufacture of watches and clocks of all kinds
		33302	Manufacture of parts and accessories for watches and clocks: watch and clock cases, including cases of precious metals; watch and clock movements; metal watch straps, watch bands and watch bracelets including those of precious metals; watch and clock springs, jewels, dials, ; and other parts
		33309	Manufacture of other watches and clocks n.e.c. : time of day recording apparatus and apparatus for measuring recording etc. of intervals of time with a watch or clock movement or with synchronous motor; time switched with clock or watch movement or with synchronous motor

#### DIVISION 34 : MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

341	3410		Manufacture of motor vehicles
		34101	Manufacture of heavy motor vehicles: buses and vans principally designed for transport of persons
		34102	Manufacture of motor vehicles for the transport of goods: ordinary lorries, trucks and goods vans; lorries with automatic discharging devices, tankers, drop frame lorries, refuse collectors, etc. ; special purpose motor lorries and trucks e.g. motor breakdown lorries, armoured cars, street sweepers, mobile medical and dental clinics, travelling libraries etc.; also included over-the-road tractors for semi-trailers
		34103	Manufacture of motor cars
		34104	Manufacture of jeeps and station wagons
		34105	Manufacture of special purpose motor cars such as racing cars, golf cars etc.
		34106	Manufacture of chassis fitted with engines for the motor vehicles included in this class
		34107	Manufacture of compression-ignition or spark-ignition reciprocating or rotary internal combustion engines used to power motor vehicles
		34109	Manufacture of other motor vehicles (excluding motorcycle) and related equipment n.e.c.
342	3420		Manufacture of bodies (coach work) for motor vehicles; manufacture of trailers and semi-trailers
		34201	Manufacture of bodies (including cabs) designed to be mounted on motor vehicle chassis, bodies for vehicles without chassis and unit construction bodies; bodies for passenger vehicles, lorries and special purpose vehicles; bodies of metal, wood, plastics or combination of these or other material
		34202	Manufacture of trailers and semi-trailers designed to be drawn by motor vehicles, including rail-road trailers; parts of trailers and semi-trailers
		34203	Manufacture of containers (including the containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
		34209	Manufacture of other attachments to motor vehicles n.e.c.

Group	Class	Sub-Class	Description
343	3430	34300	Manufacture of parts and accessories for motor vehicles and their engines [brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, steering wheels, steering columns and steering boxes and other parts and accessories n.e.c.]

#### DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

351	3511		Building and repair of ships & boats	
			Building and repairing of ships [This class includes ship building and repairing (other than yachts and other vessels for pleasure or sports) and the construction and repair of floating structures, whether or not used in freight/passenger carriage]	
		35111	Making including repair of ships and other vessels drawn by power, whether or not used in passenger/freight carriages	
		35112	Making and repair of ships/ vessels drawn by powers for special purposes e.g. warships and auxiliary naval vessels; scientific investigation ships etc	
		35113	Building and repairing of non-motorised vessels (i.e. barges), other than pleasure or sporting boats	
		35114	Manufacture of sections for ships or floating structures.	
		35115	Building of vessels the main activity of which is not navigation (e.g. dredgers, floati docks, floating or submersible drilling platforms)	
		35116	Construction of floating structures: pontoons, inflatable rafts, coffer-dams, landing stages, buoys, floating tanks etc.	
		35117	Conversion, alteration and breaking-up of ships	
	35119	Other activities relating to building and repairing of ships and boats, n.e.c.		
	3512			Building and repairing of pleasure and sporting boats
		35121		Manufacture and repair of pleasure and sporting boats drawn by power
		35122		Building and repairing of non-motorised pleasure & sporting boats including inflatable boats and rafts.
		35123		Manufacture of parts and accessories for pleasure and sporting boats
		35129		Other activities relating to building and repairing of pleasure & sporting boats and their parts & accessories n.e.c.
	352	3520		Manufacture of railway and tramway locomotives and rolling stock
			35201	Manufacture of rail locomotives: rail locomotives powered from an external source of electricity or by electric accumulators; diesel-electric locomotives; rail locomotives powered by compression ignition engines or other means (e.g. gas turbine, steam engines etc.)
			35202	Manufacture of self-propelled railway or tramway coaches, vans and trucks regardless of power source, including manufacture of self-propelled railway or tramway maintenance or service vehicles
			35203	Manufacture of specialized parts of railway or tramway locomotives or of rolling stock: bogies, axles and wheels, brakes and parts of brakes, hooks and coupling devices, shock absorbers (but not springs), wagon and locomotive frames, bodies and corridor connections etc. (manufacture of assembled track etc. is classified in 2898)
35204			Manufacture of mechanical (including electro-mechanical) signalling safety or traffic control equipment for railways, tramways, roads, inland water ways, parking facilities, port installations or air fields. The activities classified here result in apparatus in which the signal etc. is operated from a control point by movement of cranks, levers, rods, chains etc.	
	35208		Repair and maintenance of railway and tramway locomotives and rolling stock.	

Group	Class	Sub-Class	Description		
353	3530	35209	Manufacture of other railway and tramway locomotives and rolling stock and their parts n.e.c.		
			Manufacture of aircraft and spacecraft		
		35301	Manufacture of aircraft, including flying balloons, gliders, hang gliders and other non-powered aircraft		
		35302	Manufacture of spacecraft		
		35303	Manufacture of parts and accessories for aircraft and spacecraft: aircraft launching gear; deck arrestor or similar gear; major assemblies such as fuselages, wings, doors, control surfaces, landing gear and so forth; helicopter rotors etc.; motors and engines of a kind typically found on aircraft and other specialized parts and accessories for aircraft and space craft		
		35308	Repair and maintenance of aircraft and spacecraft.		
		35309	Manufacture of other air-craft, space craft and parts n.e.c.		
		359	3591		Manufacture of transport equipment n.e.c.
					Manufacture of motorcycles [Repair and maintenance is covered under sub-class 50404]
35911	Manufacture of motorcycles (including mopeds) and cycles fitted with an auxiliary engine, whether or not with an attached side car (manufacture of helmets is classified in class 2520)				
35912	Manufacture of scooters				
35913	Manufacture of three-wheelers				
35914	Manufacture of engines, side cars and other specialized parts and accessories for motor cycles, scooters and three-wheelers				
35919	Manufacture of other motor-cycle and parts (including accessories) n.e.c.				
3592				Manufacture of bicycles and invalid carriages	
	35921			Manufacture of bicycles and cycle rickshaws, including racing bicycles and children's bicycles	
	35922			Manufacture of invalid carriages, whether or not motorized or otherwise mechanically propelled	
	35923			Manufacture of parts and accessories for bicycles, cycle-rickshaws and invalid carriages	
	35929			Manufacture of other cycles including tricycles	
3599				Manufacture of other transport equipment n.e.c.	
	35991			Manufacture of bullock-carts, pushcarts, tongas and hand-carts etc.	
	35998			Repair and maintenance of other transport equipment.	
	35999	Manufacture of other transport equipment n.e.c., including trolleys of various sorts, including those specialized for particular industries			

#### DIVISION 36 : MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.

361	3610		Manufacture of furniture
		36101	Manufacture of furniture & fixtures made of wood, cane & reed
		36102	Manufacture of furniture and fixtures primarily of metal
		36103	Manufacture of furniture and fixtures, primarily of plastics
		36104	Manufacture of coir foam mattresses and pillows etc.
		36109	Manufacture of photo frame and other furniture & fixtures n.e.c.
369	3691		Manufacturing n.e.c.
			Manufacture of jewellery and related articles

Group	Class	Sub-Class	Description
		36911	Manufacture of gold jewellery : gold, silver and other precious metal jewellery; precious and semi-precious stone jewellery; gold and silver articles including presentation coins but not the coin used as a legal tender
		36912	Diamond cutting and polishing and other gem cutting and polishing
		36913	Minting of currency coins
		36919	Manufacture of other jewelry and other articles, n.e.c.
	3692	36920	Manufacture of musical instruments [this class includes manufacture of keyboard stringed instruments, including automatic pianos, and other stringed instruments, keyboard pipe organs and harmoniums and similar keyboard instruments with free metal reeds, accordions and similar instruments including mouth organs]
	3693		Manufacture of sports goods
		36931	Manufacture of carrom boards and tables for billiards, table tennis and other parlour games
		36932	Manufacture of billiard sticks, hockey sticks, cricket bats, stumps and other cricket accessories
		36933	Manufacture of rackets for badminton, lawn tennis, table tennis etc.
		36934	Manufacture of balls including those of billiards
		36935	Manufacture of athletic/gymnasium articles and equipment
		36939	Manufacture of sports and athletic goods n.e.c.
	3694		Manufacture of games and toys
		36941	Manufacture of children's play equipment including toys and toy musical instruments
		36942	Manufacture of wooden toys, decoration pieces and wooden lamp stand etc. [including carved wood articles and articles made from coconut shells]
		36949	Manufacture of other games and toys n.e.c.
	3699		Other manufacturing n.e.c.
		36991	Manufacture of stationery articles n.e.c.: pens and pencils of all kinds, including pencil leads and pen refills; date, sealing or numbering stamps; prepared typewriter ribbons and inked pads and other stationery articles n.e.c.
		36992	Manufacture of umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops, buttons, press fasteners, snap fasteners, press studs and slide fasteners
		36993	Manufacture of articles of personal use: smoking pipes; combs, hair slides and similar articles; cigarette lighters; vacuum flasks and other vacuum vessels for personal and household use; articles of human hair and other articles of personal use n.e.c.
		36994	Manufacture of linoleum and hard surface floor coverings
		36995	Making of candles, tapers and the similar products of wax
		36996	Manufacture of imitation jewellery
		36997	Manufacture of brooms and brushes; hand operated mechanical floor sweepers, mops and feather dusters; paint pads and rollers; squeezes and other brushes, brooms, mops etc.
		36998	Manufacture of miscellaneous decorative articles .n.e.c.: articles made from ivory, bones and horns; artificial flowers; garland from natural fresh flowers and other novelties and presentation articles n.e.c.
		36999	Manufacture of other miscellaneous products, n.e.c.: roundabouts, swings, shooting galleries and other fairground amusements; tailors' dummies, banners, signboards and other articles n.e.c.

#### DIVISION 37 : RECYCLING

371	3710	37100	Recycling of metal waste and scrap [from rejected aluminum, utensil, containers
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Group	Class	Sub-Class	Description
			and other used metallic items etc. Collection of metal waste and scrap for recycling is included in 51498.]
372	3720	37200	Recycling of non-metal waste and scrap [from old new papers, rejected glass articles and used non-metallic items etc. Collection of non-metal waste and scrap for recycling is included in 51498.]

## SECTION E : ELECTRICITY, GAS AND WATER SUPPLY

### DIVISION 40 : ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY

401	4010		Production , collection and distribution of electricity
		40101	Generation and transmission of electricity: hydro-electric power plants
		40102	Generation and transmission of electricity: coal based thermal power plants
		40103	Generation and transmission of electricity: oil-based thermal power plants
		40104	Generation and transmission of electricity: atomic reactor power plants
		40105	Generation and transmission of electricity: other power plants using conventional fuels (e.g. gas based)
		40106	Generation of solar energy
		40107	Generation and distribution of bio-gas energy
		40108	Generation of electricity from other non-conventional sources.
		40109	Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c.
402	4020	40200	Manufacture of gas; distribution of gaseous fuels through mains
403	4030	40300	Steam and hot water supply

### DIVISION 41: COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER

410	4100	41000	Collection, Purification and distribution of water
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## SECTION F: CONSTRUCTION

### DIVISION 45 : CONSTRUCTION

451	4510		Site preparation
		45101	Site preparation in connection with mining [Includes work performed to develop or prepare mineral properties, except oil and gas sites]
		45102	Site preparation other than in connection with mining
452	4520		Building of complete constructions or parts thereof; civil engineering
		45201	General construction (including alteration, addition, repair and maintenance) of residential buildings, carried –out on own-account basis or on a fee or contract basis.
		45202	General construction (including alteration, addition, repair and maintenance) of non-residential buildings, carried –out on own-account basis or on a fee or contract basis.
		45203	Construction and maintenance of roads, rail-beds, bridges, tunnels, pipelines, rope-ways, ports, harbours and runways etc.
		45204	Construction/erection and maintenance of power, telecommunication and transmission lines

Group	Class	Sub-Class	Description
		45205	Construction and maintenance of waterways and water reservoirs
		45206	Construction and maintenance of hydro-electric projects
		45207	Construction and maintenance of power plants, other than hydro-electric power plants
		45208	Construction and maintenance of industrial plants other than power plants
		45209	Construction n.e.c. including special trade construction [includes construction and maintenance of sports stadia and other construction not elsewhere classified and special trade construction such as foundation work, water well drilling scaffolding etc. carried out on a fee or contract basis.]
453	4530		Building installation [ These activities are usually performed at the site of construction, although parts of the job may be carried out in a special shop. Repair of installations are also included in the corresponding sub-classes.]
		45301	Plumbing and drainage
		45302	Installation of heating and air-conditioning systems, antennas, elevators and escalators; insulation work (water, heat, sound); and sound proofing systems.
		45303	Electrical installation work for constructions
		45309	Other building installation n.e.c. [Includes industrial process piping work, installation of illumination and signaling systems for roads, railways, airports, harbors etc. and installation of certain plants such as electric power and transformer plants, telecommunication plants and radar plants etc.]
454	4540		Building completion [ Includes activities that contribute to the completion or finishing of a construction. Repairs of the same type are also included in the corresponding sub-classes]
		45401	Setting of wall and floor tiles or covering with other materials like parquet, carpets, wall paper etc.
		45402	Glazing, plastering, painting and decorating, floor sanding and other similar finishing work
		45403	Finish carpentry such as fixing of doors, windows, panels etc. and other building finishing work n.e.c.
455	4550	45500	Renting of construction or demolition equipment with operator [Renting of machinery and equipment without operator is classified under Division 71]

**SECTION G : WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS**

**DIVISION 50 : SALE , MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL**

501	5010		Sale of motor vehicles [Includes wholesale and retail sale of new and used passenger motor vehicles and lorries, trailers and semi trailers].
		50101	Wholesale and retail sale of new passenger motor vehicles and lorries, trailers and semi trailers
		50102	Activities of the commission agents involved in the sale of new passenger motor vehicles and lorries, trailers and semi trailers
		50103	Activities of the dealers in used motor vehicles
502	5020	50200	Maintenance and repair of motor vehicles [including washing and polishing etc.]

Group	Class	Sub-Class	Description
503	5030	50300	Sale of motor vehicle parts and accessories [Includes wholesale and retail sale of all kinds of parts , components, and accessories for motor vehicles, when not combined with sale of such vehicles themselves.]
504	5040		Sale, maintenance and repair of motorcycles and related parts and accessories
		50401	Sale of new motorcycles, scooters and three wheelers
		50402	Activities of commission agents involved in the sale of motor cycles, scooters and three wheelers
		50403	Activities of the dealers in used motor cycles, scooters and three wheelers
		50404	Maintenance and repair of motor cycles, scooters and three wheelers
505	5050	50500	Retail sale of automotive fuel [ includes the activity of petrol filling stations. This activity is often combined with sales of lubricating products, cleaning and all other kinds of products for motor vehicles. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here.]

#### DIVISION 51: WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

511	5110		Wholesale on a fee or contract basis. [Includes commission agents, commodity brokers and auctioneers and all other wholesalers who trade on behalf and on the account of others. Activities of self employed auctioneers are included in 74991.]
		51101	Commission agents dealing in agricultural raw material, live animals, food, beverages, intoxicants and textiles.
		51102	Commission agents dealing in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals.
		51103	Commission agents dealing in machinery & equipment, other than transport machinery.
		51109	Commission agents n.e.c. ( Commission agents working in emerging area like e-commerce are classified under 7290)
512	5121		Wholesale of agricultural raw material, live animals, food beverages and tobacco.
			Wholesale of agricultural raw materials and live animals
		51211	Wholesale of cereals & pulses
		51212	Wholesale of un-manufactured tobacco, paan (betel leaf), opium, ganja & cinchona etc.
		51213	Wholesale of live animals and poultry
		51214	Wholesale of straw, fodder & other animal/poultry feed
		51215	Wholesale of flowers and plants
		51216	Wholesale of hides, skins and leather
		51217	Wholesale of oilseed
		51218	Wholesale of sugarcane
		51219	Wholesale of agricultural raw materials, n.e.c.
	5122		Wholesale of food, beverages and tobacco [includes wholesale of fruits and vegetables, dairy products, eggs & edible oils & fats, meat, fishery products, sugar, confectionery & bakery products, beverages, coffee, tea, cocoa and spices, manufactured tobacco & tobacco products etc.]
		51221	Wholesale of fruits & vegetables
		51222	Wholesale of raw milk & dairy products
		51223	Wholesale of meat, fish & eggs.
		51224	Wholesale of confectionery, bakery products and beverages other than intoxicants.
		51225	Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.

Group	Class	Sub-Class	Description	
513		51226	Wholesale of tea, coffee & cocoa.	
		51227	Wholesale of manufactured tobacco & tobacco products.	
		51228	Wholesale of intoxicants like wines and liquors.	
		51229	Wholesale of other basic/manufactured food stuffs n.e.c.	
	5131			Wholesale of household goods
				Wholesale of textiles, clothing and footwear
		51311		Wholesale of textiles, household linen, articles of clothing, floor coverings and tapes try
		51312		Wholesale of footwear
	5139			Wholesale of other household goods
			51391	Wholesale of toiletry, perfumery and cosmetics
			51392	Wholesale of metal, porcelain and glass utensils; crockery and chinaware and household products made from rubber and plastic
			51393	Wholesale of furniture and fixtures
			51394	Wholesale of watches/clocks and optical goods
			51395	Wholesale of radio, television and other consumer electronics
			51396	Wholesale of paper and other stationery items; books, magazines and newspapers
			51397	Wholesale of pharmaceutical and medical goods
			51398	Wholesale of precious metals, stones and jewellery
			51399	Wholesale of other households goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles, cycle rickshaw, tonga & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.]
		514		
5141	51410		Wholesale of solid, liquid and gaseous fuels and related products.	
5142	51420		Wholesale of metals and metal ores	
5143				Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
			51431	Wholesale of wood in the rough and products of primary processing of wood
			51432	Wholesale of building materials
			51433	Wholesale of hardware and sanitary fittings and fixtures and flat glass
			51434	Wholesale of paints, varnishes, and lacquers
5149				Wholesale of other intermediate products, waste and scrap [includes basic industrial chemicals, fertilizer and plastic materials in primary forms, textile fibres, waste and scrap and materials for re-cycling etc.]
			51491	Wholesale of cotton & Jute fibres including procurement agencies
			51492	Wholesale of raw wool
			51493	Wholesale of raw silk.
			51494	Wholesale of other textile fibres n.e.c.
			51495	Wholesale of plastic materials in primary forms
		51496	Wholesale of industrial chemicals	
		51497	Wholesale of fertilisers and pesticides	
	51498	Wholesale of waste and scrap & materials for re-cycling (Includes the activities like collecting, sorting, stripping of used goods, packing and repacking, storage and delivery, but without a real transformation.)		

Group	Class	Sub-Class	Description	
515	5151		Wholesale of machinery, equipment and supplies	
			Wholesale of computers, computer peripheral equipment and software	
		51511	Wholesale of computer and computer peripheral equipment	
		51512	Wholesale of photocopy and thermocopy machine	
		51513	Wholesale of software	
	5152			Wholesale of electronic parts and equipments
		51521		Wholesale of electronic valves and tubes
		51522		Wholesale of semi-conductor device
		51523		Wholesale of microchips and integrated circuits
		51524		Wholesale of printed circuits
		51525		Wholesale of blank audio and video tapes and diskettes
		51526		Wholesale of telephone and communications equipments
	5159			Wholesale of other machinery, equipment and supplies
		51591		Wholesale of agricultural machinery and equipment
		51592		Wholesale of transport equipment except motor vehicles and motor cycles
51593			Wholesale of construction and civil engineering machinery and equipment	
51594			Wholesale of machinery and equipment for the textile, wood and metal industries etc.	
51595			Wholesale of electrical machinery, equipment and supplies, n.e.c.	
51596			Wholesale of office machinery and equipment other than computers, computer peripheral equipment and software	
51597			Wholesale of scientific, medical and surgical machinery and equipment	
51599		Wholesale of other machinery, equipment and supplies n.e.c.		
519	5190		Other wholesale [Includes specialized wholesale not covered in any one of the previous categories and wholesale in a variety of goods without any particular specialization.]	
		51901	Wholesale of lottery tickets	
		51902	Wholesale trade via e-commerce	
		51909	Other wholesale n.e.c.	

**DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES;  
REPAIR OF PERSONAL AND HOUSEHOLD GOODS**

521	5211	52110	Non-specialized retail trade in stores Retail sale in non-specialized stores with food, beverages or tobacco predominating [Includes mainly the so-called general stores which have, apart from their main sales of groceries, several other lines of merchandise such as cosmetics, clothing etc.]
		5219	52190
522	5220		Retail sale of food, beverages and tobacco in specialized stores
		52201	Retail sale of cereals and pulses, tea, coffee, spices, flour and other basic food items

Group	Class	Sub-Class	Description	
523		52202	Retail sale of fresh fruits and vegetables	
		52203	Retail sale of meat, fish and poultry	
		52204	Retail sale of sweetmeats & confectionery	
		52205	Retail sale of bakery products, dairy products and eggs	
		52206	Retail sale of aerated water, soft drinks and ice creams	
		52207	Retail sale of paan, bidi, cigarette, opium, ganja, cinchona etc	
		52208	Retail sale of wine and liquor, not consumed on the spot	
		52209	Retail sale of food products n.e.c.	
		5231		
				Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
		52311		Retail sale of pharmaceutical, medical and orthopedic goods
				Retail sale of perfumery articles, cosmetics and soaps
	5232			Retail sale of textiles, clothing, footwear and leather goods [including travel accessories]
		52321		Retail sale of textiles
		52322		Retail sale of readymade garments, including hosiery goods
		52323		Retail sale of footwear
		52324		Retail sale of leather goods and travel accessories
	5233			Retail sale of household appliances, articles and equipment
		52331		Retail sale of crockery, glassware and plastic ware
		52332		Retail sale of gas stoves, cooking/kitchen appliances and utensils (other than those classified in Sub-class 52331)
		52333		Retail sale of furniture
		52334		Retail sale of TV/radio, refrigerators, washing machines and other electric/electronic household goods (retail sale of watches and clocks is included in class 5239)
		52335		Retail sale of electric goods and supplies n.e.c [includes retail sale of insulated wires/cables, articles for lighting and other miscellaneous electric goods not elsewhere classified]
		52339		Retail sale of household appliances, articles and equipment n.e.c. [Includes retail sale of sewing and knitting machines; net curtains and diverse household articles of textile materials; wood, cork goods and wickerwork goods and other household utilities and durables not elsewhere classified]
	5234			Retail sale of hardware, paints and glass
		52341		Retail sale of construction materials
		52342		Retail sale of hardware, including paints, varnishes, lacquers and do-it-yourself materials and equipment
		52343		Retail sale of glass
	5239			Other retail sale in specialized stores
		52391		Retail sale of watches and clocks
		52392		Retail sale of computers and non-customized software (supply of specialized software is covered under 722)
52393			Retail sale of jewellery	
52394			Retail sale of photographic, optical and other stores and supplies etc.	
52395			Retail sale of firewood, coal and kerosene oil and cooking gases	
52396			Retail sale of books, magazines and stationery, including distribution of newspapers	

Group	Class	Sub-Class	Description
		52397	Retail sale of agricultural inputs (seeds, fertilisers, pesticides), machinery, equipment and tools
		52398	Retail sale of sport goods, games and toys
		52399	Other retail sale in specialized stores n.e.c. [Includes retail sale of flowers and plants; pet animals; wall paper and floor coverings; bicycles, cycle rickshaw, tonga & other non-mechanised vehicles and other non-food products not elsewhere classified]
524	5240	52400	Retail sale of second-hand goods in stores
525			Retail trade not in stores
	5251		Retail sale via mail order houses [includes the activity of retail selling through tele-shopping]
		52511	Retail sale via mail order houses
		52512	Retail sale via e-commerce
	5252	52520	Retail sale via stalls and markets
	5259		Other non-store retail sale [ including network marketing ]
		52591	Retail sale of lottery tickets
		52599	Other non-store retail sale n.e.c. (Includes retail sale of any kind of product in any way which is not included in the previous classes/sub-classes, such as by salespersons who go from house to house or by vending machines or on a fee or contract basis)
526	5260		Repair of personal and household goods [Includes repair of personal and household goods when not done in combination with manufacture or wholesale or retail sale of these goods]
		52601	Repair of footwear and leather goods
		52602	Repair of household electrical appliances
		52603	Repair of TV, VCR, radio, tape recorder, refrigerator and other similar items
		52604	Repair of watches and clocks
		52605	Repair of bicycles, cycle rickshaws and other non-mechanised vehicles
		52609	Repair of personal and household goods n.e.c.

## SECTION H : HOTELS AND RESTAURANTS

### DIVISION 55 : HOTELS AND RESTAURANTS

551	5510		Hotels; camping sites and other provision of short-stay accommodation [ Restaurant facilities operated in connection with the provision of lodging remain classified in this group. Also included are the operation of sleeping cars when carried on by separate units]
		55101	Hotels and motels
		55102	Inns, Dharmshalas and other places providing short term lodging/ camping facilities open to general public, including those run by religious and charitable organisations (includes provision of short term accommodation in houseboats).
		55103	Provision of short term lodging/camping facility to members of a particular organisation (includes government guest/rest/circuit houses, company guest houses and similar establishments)
		55104	Operation of dormitories and/or residence halls/hostels at educational institutions for short-stay.

Group	Class	Sub-Class	Description
552	5520	55109	Provision of short-stay accommodation n.e.c.
			Restaurants, bars and canteens [ Sales through vending machines is classified in Sub-class 52599]
		55201	Restaurants with bars
		55202	Restaurants without bars
		55203	Canteens
		55204	Activities of caterers
		55205	Operation of dining cars in the railways and other transport facilities when carried on by separate units
		55206	Meals on adhoc fixed site
		55207	Meals without premises (Meals on wheels)
		55208	Cooking services
	55209	Restaurants, bars and canteens n.e.c.	

## SECTION I : TRANSPORT , STORAG AND COMMUNICATIONS

### DIVISION 60 : LAND TRANSPORT; TRANSPORT VIA PIPELINES

601	6010		Transport via railways [Includes passenger and freight transport by inter-urban railways. Also covers related activities such as shunting and switching]
		60101	Passenger railway transport
		60102	Freight railway transport
		60109	Railway transport n.e.c.
602	6021		Other land transport
			Other scheduled passenger land transport [Includes activities providing regular urban, suburban or inter urban transport of passengers on scheduled routes, other than inter urban railway transport. They may be carried out with motor bus, tramway, trolley bus, underground and elevated railways. Also included are the operation of school buses, town-to-airport/station lines, sightseeing buses, aerial cableways etc.]
		60211	Land transport other than urban, sub-urban including underground and elevated railways.
		60212	Transport of urban sub-urban including underground and elevated railways.
	6022		Other non-scheduled passenger land transport [Includes passenger land transport such as taxi operation, rental of private cars with operator and other occasional coach services, man or animal drawn vehicles]
		60221	Other non-scheduled passenger land transport by motor vehicles
		60222	Other non-scheduled passenger land transport, other than by motor vehicles (i.e. by bullock carts, tongas and cycle rickshaws etc.)
	6023		Freight transport by road
		60231	Freight transport by motor vehicles
		60232	Freight transport other than by motor vehicles (i.e. by man or animal drawn vehicles such as bullock carts, cycle rickshaws and the like)
603	6030	60300	Transport via pipelines [Includes transport of gases, liquids, slurry and other commodities via pipelines. Included are the incidental activities like operation of pump stations and maintenance of the pipeline.]

Group	Class	Sub-Class	Description
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#### DIVISION 61: WATER TRANSPORT

611	6110	61100	Sea and coastal water transport
612	6120	61200	Inland water transport

#### DIVISION 62 : AIR TRANSPORT

621	6210	62100	Scheduled air transport
622	6220	62200	Non-scheduled air transport

#### DIVISION 63 : SUPPORTING AND AUXILLIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES

630	6301		Supporting and auxiliary transport activities; activities of travel agencies
			Cargo handling
		63011	Cargo handling, incidental to land transport
		63012	Cargo handling, incidental to water transport
		63013	Cargo handling, incidental to air transport
	6302		Storage and warehousing
		63021	Warehousing of agricultural products without refrigeration
		63022	Warehousing of agricultural products with refrigeration (i.e. cold storage )
		63023	Storage and warehousing n.e.c.[Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, text iles etc. Also included is storage of goods in foreign trade zones]
	6303		Other supporting transport activities
		63031	Supporting services to land transport such as operation of railway stations, bus stations, highway bridges, toll roads, vehicular tunnels; parking lots and left-luggage facilities at the railway stations, bus stations; and traffic control activities
		63032	Supporting services to water transport such as operation and maintenance of piers, docks, pilotage, and loading and unloading of vessels
		63033	Supporting services to air transport such as operation and maintenance of terminals, flying facilities, radio bacons, flying control centers and radar stations etc.
6304	63040	Activities of travel agencies and tour operators; tourist assistance activities n.e.c. [Includes furnishing travel information; advice and planning; arranging tours, accommodation and transportation for travellers and tourists; and furnishing tickets etc. Also included are tourist assistance activities, such as carried on by tourist guides]	
	6309	63090	Activities of other transport agencies [Includes forwarding of freight, organisation or arrangement of transport on behalf of the shipper or consignee, receiving and acceptance of freight, transportation document preparation, consolidation and break bulk of freight, freight brokerage, custom house brokerage, bill auditing and freight rate information, brokerage for ship and aircraft space, packing and crating and unpacking and de-crating, weighing and sampling of freight etc. This also includes the services provided by chauffeurs and personal car drivers.]

#### DIVISION 64 : POST AND TELECOMMUNICATIONS

641			Post and courier activities
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Group	Class	Sub-Class	Description
642	6411	64110	National post activities [ Postal savings activities and other financial activities carried out in combination with postal activity is classified in the relevant class under financial inter mediation provided such activities are predominant for the concerned establishment.]
	6412	64120	Courier activities other than national post activities
	6420		Telecommunications [Production of radio and television programmes, whether or not combined with broadcasting, is classified under class 9213.]
		64201	Provision of basic telecom services: telephone, telex and telegraph (includes the activities of STD/ISD booths)
		64202	Provision of value added telecom services: paging, e-mail, cellular phone, video conferencing, internet (service directly purchased from internet service providers) etc.
		64203	Maintenance of telecom network
		64204	Activities of the cable operators

## SECTION J : FINANCIAL INTERMEDIATION

### DIVISION 65 : FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING

651			Monetary Intermediation [This group includes the obtaining of funds in the form of deposits]
	6511	65110	Central banking [relates to the functions and working of the Reserve Bank of India].
	6519		Other monetary intermediation. [includes monetary intermediation of commercial banks, discount houses saving banks and other specialised institutions granting credit for house purchases that also take deposits]
		65191	Monetary intermediation of commercial banks, saving banks and discount houses
		65192	Activities of specialised institutions granting credit for house purchases that also take deposits
659			Other financial intermediation. [This group includes financial intermediation other than that conducted by monetary institutions.]
	6591	65910	Financial leasing [Operational leasing is classified in division 71]
	6592		Other credit granting.[This class includes financial intermediation primarily concerned with making loans by institutions not involved in monetary intermediation, including the granting of consumer credit, the provision of long-term finance to industry and money lending outside the banking system.(Financial leasing is classified in class 6591 and Operational leasing in division 71)]
		65921	Activities of hire - purchase financing
		65922	Activities of housing finance companies. (Granting of credit for house purchase by specialised institutions that do not also take deposits is included here)
		65923	Activities of commercial loan companies. (included are the activities of the company which is carrying on as its principal business providing of loans or advances or otherwise for any activity other than its own)
		65924	Activities through credit cards
		65929	Other credit activities including pawn shops n.e.c. (Un-incorporated financial institutions in class 6599).
	6599		Other financial intermediation n.e.c. [This class includes other financial intermediation primarily concerned with distributing funds other than by making loans. This includes investment in securities including dealing for own account by

Group	Class	Sub-Class	Description
		65991	securities dealers.(Security dealing on behalf of others is classified in class 6712)]
		65992	Activities of Mutual Funds including Unit Trust of India
		65993	Activities of Chit fund/Kuri companies
		65999	Non-operating financial holding companies (Investment Companies)
		65999	Other financial intermediation n.e.c. (Provident and insurance services are classified in division 66.)

#### DIVISION 66 : INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY

660			Insurance and pension funding, except compulsory social security.
	6601	66010	Life insurance [This class includes life insurance (including reinsurance) and other long-term insurance, with or without a substantial saving element, including the collection and investment of funds]
	6602	66020	Pension funding [This class includes the provision of retirement incomes, including activities involving the collection and investment of funds (Funding and administration of compulsory social security programmes are classified in class 7530)]
	6603	66030	Non-life insurance

#### DIVISION 67 : ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION

671			Activities auxiliary to financial intermediation, except insurance and pension funding.[This Group includes activities involved in or closely related to financial inter-mediation other than insurance and pension funding but not themselves involving financial inter-mediation].
	6711	67110	Administration of financial markets. [This class includes the operation and supervision of financial markets other than by public authorities and includes the activities of stock exchanges etc.]
	6712	67120	Security dealing activities. [This class includes dealing in financial market on behalf of others (e.g. stock broking) and related activities.(Dealing in markets on own-account is classified in class 6599)].
	6719	67190	Activities auxiliary to financial intermediation n.e.c. [This class includes activities of financial advisers, mortgage advisers and brokers, bureaux de change (foreign exchange services) etc.].
672	6720	67200	Activities auxiliary to insurance and pension funding [This class includes activities involved in or closely related to the management of insurance and pension funding other than financial intermediation and includes activities of insurance agents, average and loss adjusters, actuaries and salvage administrators. (Marine salvage is classified in class 6303)].

### SECTION K : REAL ESTATE, RENTING AND BUSINESS ACTIVITIES

#### DIVISION 70 : REAL ESTATE ACTIVITIES

701	7010		Real estate activities with own or leased property. [This class includes buying, selling, renting and operating of self-owned or leased real estate such as apartment building and dwellings, non-residential buildings, developing and subdividing real estate into lots etc. Also included are development and sale of land and cemetery lots, operating of apartment hotels and residential mobile home sites.(Development on own account involving construction is classified in class 4520).]
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Group	Class	Sub-Class	Description
		70101	Purchase, sale letting of leased residential buildings
		70102	Purchase, sale letting of leased non-residential buildings
		70103	Operating of real estate of self owned residential buildings
		70104	Operating of real estate of self owned non-residential buildings
		70105	Developing and subdividing real estate into lots
		70106	Lessors of real property
		70109	Real estate activities with own or leased property n.e.c.
702	7020	70200	Real estate activities on a fee or contract basis. [This class includes buying, selling, renting managing and appraising real estate on a fee or contract basis. This class also includes the service activities provided by <i>Munshi</i> .]

#### DIVISION 71 : RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS

711			Renting of transport equipment
	7111	71110	Renting of land transport equipment [Renting without operator of all kinds of land transport equipment e.g. railroad vehicles cars trucks, trailers and semi-trailers, motor cycles, scooters, including that of containers, caravans and campers.(Renting and leasing of vehicles or trucks with driver is classified in class 6022 and 6023 respectively. Renting of bicycles is classified in class 7130)].
	7112	71120	Renting of water transport equipment [Renting of water transport equipment with operator is classified in appropriate class of division 61. Renting of pleasure boats and related docking facilities is classified in class 9249].
	7113	71130	Renting of air transport equipment [Renting of air transport equipment with operator is classified in appropriate class of division 62].
712			Renting of other machinery and equipment
	7121	71210	Renting of agricultural machinery and equipment [Renting of this machinery or equipment with operators is classified in class 0140].
	7122	71220	Renting of construction and civil engineering machinery and equipment. [Renting of this machinery or equipment with operators is classified in class 4550].
	7123	71230	Renting of office machinery and equipment [including computers]
	7129	71290	Renting of other machinery and equipment n.e.c.
713	7130		Renting of personal and household goods n.e.c. [ includes renting of all kinds of personal and household goods, whether the customers are household or industries]
		71301	Renting of tents, electrical appliances, furniture, table ware, crockery and utensils.
		71302	Renting of video cassettes, CDs, audio cassettes and records etc. ( similar lending activities undertaken by libraries and archives are classified under sub-class 9231)
		71303	Renting of books, journals and magazines etc. (lending of books is classified under class 9231)
		71309	Renting of costumes, musical instruments and other personal and household goods including bicycle, footwear n.e.c.

#### DIVISION 72 : COMPUTER AND RELATED ACTIVITIES

721	7210	72100	Hardware consultancy.[This class includes consultancy on type and configuration
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Group	Class	Sub-Class	Description		
722			of hardware with or without associated software application.(Similar activities carried out by units selling computers are classified in class 3000)].		
			Software publishing, consultancy and supply [Software publishing includes production, supply and documentation of ready-made (non-customized) software, operating systems software, business & other applications software, computer games software for all platforms. Consultancy includes providing the best solution in the form of custom software after analyzing the user's needs and problems. Custom software also includes made-to-order software based on orders from specific users. Also, included are writing of software of any kind following directives of the users; software maintenance, web-page design].		
		7221	Software publishing		
		72211	Production, supply and documentation of ready-made (non-customized) software		
		72212	Production, supply and documentation of ready-made (non-customized) operating systems software		
		72213	Production, supply and documentation of ready-made (non-customized) software for business & other applications, where the application is by & large spelt out clearly		
		72214	Production, supply and documentation of ready-made (non-customized) computer games software for all platforms		
		7229	Other software consultancy and supply		
		72291	Analysis, design and programming of custom software, ready to use, including analysis of the user's needs and problems, consultancy on the best solution and production of software to realize this solution		
		72292	Development, production, supply and documentation of made-to-order soft-ware based on orders from specific users		
		72293	Writing of programmes of any kind following directives of the users		
		72294	Web-page designing		
		72295	Software maintenance		
		723	7230	72300	Data processing. [This includes the processing or tabulation of all types of data. Provision of such services on (i) an hourly or time-share basis, and (ii) management or operation of data processing facilities of others on a time sharing basis; on a fee or contract basis].
		724	7240	72400	Database activities and distribution of electronic content [This includes data base development, data storage and data base availability. The provision of data in a certain order/sequence, accessible to everybody or to limited users and can be sorted on demand.(computerised documentation activities provided by libraries and archives are classified in class 9231)].
725	7250		Maintenance and repair of office, accounting and computing machinery		
		72501	Repair & maintenance of computers and computer based systems		
		72502	Repair of office, computing and accounting machinery (including repair of Xerox machine and duplicating machine) other than computers and computer based systems.		
729	7290		Other computer related activities [for example maintenance of websites of other firms/ creation of multimedia presentations for other firms etc.]		
		72901	Activities of cyber cafe		
		72909	Other computer related activities, n.e.c.		

Group	Class	Sub-Class	Description
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#### DIVISION 73 : RESEARCH AND DEVELOPMENT

731	7310	73100	Research and experimental development on natural sciences and engineering (NSE). [This class includes systematic creative work in the fields of research and development in natural sciences, medical sciences, agriculture and engineering & technology].
732	7320	73200	Research and experimental development on social sciences and humanities (SSH). [This class includes systematic creative work in the fields of research and development in social sciences and humanities.(Market research is classified in class 7413)].

#### DIVISION 74 : OTHER BUSINESS ACTIVITIES

741			Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy
	7411	74110	Legal activities.[Legal services such as those rendered by advocates, barristers, solicitors, pleaders, mukhtars, etc. (Law court activities are classified in class 7523).]
	7412	74120	Accounting, book-keeping and auditing activities; tax consultancy. [Data processing and tabulation are classified in class 7230; activities involving management consultancy by units that do not provide accounting or auditing services e.g. design of accounting systems, cost accounting programmes, budgetary control procedures etc. are in class 7414 and bill collection in class 7499].
	7413	74130	Market research and public opinion polling.[This class includes investigation on market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products and investigation on collective opinions of the public about political, economic and social issues.]
	7414	74140	Business and management consultancy activities.[This class includes the provision of advice, guidance or operational assistance to businesses. These activities involve public relations other than by paid advertisements, welfare and charity affairs, politics, lobbying. Activities in connection with project management, planning, organisation, management information etc. Arbitration and conciliation between management and labour. Also included are the activities of management holding companies.(Computer activities are classified in division 72, Legal advice in class 7411, Accounting, book-keeping, auditing and tax consultancy in class 7412, Market research and public opinion polling in class 7413, Technical advisory activities in class 7421 and Advertising in class 7430)].
742			Architectural, engineering and other technical activities.
	7421	74210	Architectural and engineering activities and related technical consultancy[Test drilling in connection with petroleum and gas extraction is classified in class 1120, Research and development activities in division 73, Technical testing in class 7499 and Interior decorating in class 7499].
	7422	74220	Technical testing and analysis.[Testing and analysis of medical and dental specimen are classified in class 8519].
743	7430	74300	Advertising.[Printing of advertising material is classified in class 2221, Market research in class 7413, Public relations activities in class 7414, Direct mailing activities in class 7499, Production of commercial messages for radio, television and film are classified in the appropriate class of group 921].

Group	Class	Sub-Class	Description
749			Business activities n.e.c.
	7491	74910	Labour recruitment and provision of personnel. [Activities of farm labour contractors are classified in class 0140; agency activities in class 7499; motion picture and other theatrical casting activities in class 9249].
	7492	74920	Investigation and security activities
	7493	74930	Building-cleaning and industrial cleaning activities
	7494	74940	Photographic activities. [Includes microfilming, processing motion picture film related to the motion picture and television industries is classified in class 9211].
	7495	74950	Packaging activities. [Packing activities incidental to transport are classified in class 6309].
	7499		Other business activities n.e.c.[This class includes service activities generally delivered to commercial clients]
		74991	Auctioning activities of self employed auctioneers.
		74992	Business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses. Also included are appraisal activities other than for real estate and insurance
		74993	Photostat, blue-printing, Xeroxing, copying of documents, ammonia printing and cyclostyling services
		74994	Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods.
		74995	Services rendered by liaison offices
		74996	Interior decoration
		74997	Secretarial activities such as telephone answering, stenographic, duplicating & mailing etc.
		74999	Other business activities n.e.c.

## SECTION L : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

### DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

751			Administration of the State and the economic and social policy of the community
	7511		General (overall) public service activities.[Includes activities related to executive and legislative administration by departments of the Union, State or local governments.]
		75111	General public service activities of the Union Government
		75112	General public service activities of the State Governments
		75113	General public service activities of the local government bodies
	7512		Regulation of the activities of agencies that provide healthcare, education, cultural services and other social services, excluding social security.
		75121	Regulatory agencies of the Union government for health, education, cultural and other social services, excluding social security.
		75122	Regulatory agencies of the State governments for health, education, cultural and other social services, excluding social security.
		75123	Regulatory agencies of the local government bodies for health, education, cultural and other social services, excluding social security.

Group	Class	Sub-Class	Description
	7513		Regulation of and contribution to more efficient operation of business [ Includes such governmental activities as administration of land records, regulation of agricultural marketing; general administrative service activities in the fields of wholesale and retail trade, storage and warehousing; administration of hotel, restaurant and tourism affairs; excise administration; licensing and inspection of miscellaneous commercial sectors including trade inspection; and administration of general labour affairs etc. Government owned establishments engaged in manufacture of goods and/or provision of services in competition with the private sector are to be classified in the relevant category elsewhere and are not to be included in this class.]
		75131	Regulatory agencies of the Union government for more efficient operation of business.
		75132	Regulatory agencies of the State government for more efficient operation of business.
		75133	Regulatory agencies of the local government bodies for more efficient operation of business.
	7514		Ancillary service activities for the Government as a whole .[Includes administration and operation of general personnel service including implementation of selection procedures ; administration of civil service regulations; centralised supply and purchase services; maintenance and storage of government records and archives; operation/maintenance of government owned or occupied buildings and other general services not connected with a specific function.]
		75141	Ancillary service activities of the Union government agencies/bodies
		75142	Ancillary service activities of the State governments agencies/bodies
		75143	Ancillary service activities of the Local government agencies/bodies
		75144	Activities of the quasi-government bodies
752			Provision of services to the community as a whole
	7521	75210	Foreign affairs [including administration, operation and support for information and cultural services intended for distribution beyond national boundaries and management of economic aid supply to other countries].
	7522	75220	Defence activities [Educational activities of military schools etc. are classified in the relevant class of division 80 (education). Similarly, activities of military hospitals are classified in class 8511(hospital activities)]
	7523		Public order and safety activities [Includes police and fire protection; administration and operation of law courts and prison administration and operation.]
		75231	Public order and safety activities of the Union government.
		75232	Public order and safety activities of the State governments
753	7530		Compulsory social security activities. [Includes funding and administration of government provided social security programmes, e.g. old age pension schemes, unemployment insurance schemes etc. ]
		75301	Compulsory social security activities of the Union Government
		75302	Compulsory social security activities of the State Governments

## SECTION M : EDUCATION

### DIVISION 80 : EDUCATION

801	8010	Primary education
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Group	Class	Sub-Class	Description	
802		80101	Primary education, including pre-primary & upper-primary education	
		80102	Literacy programmes for children who have no opportunity to attend school.	
		80103	Adult education primary level including upper-primary	
	8021			Secondary/Senior Secondary education
				General Secondary/Senior Secondary education [ including special school-type education for handicapped students ]
			80211	General Secondary/Senior Secondary education, generally designed to qualify students either for vocational and technical education or for university entrance without any special subject pre-requisite
			80212	General Secondary/Senior Secondary school-type education for handicapped students.
			80213	Adult education, Secondary/Senior Secondary level
	8022			Technical and vocational Secondary/Senior Secondary education[includes all type of technical and vocational education. The programmes emphasis a subject matter specialisation and instruction of both theoretical background and practical skills. Similar sporting activities are including under class 9241.]
			80221	Technical and vocational Secondary/Senior Secondary education below the level of university
			80222	Technical and vocational school type education for handicapped students
			80223	Adult education, Secondary/Senior Secondary level, technical and vocational
803	8030		Higher education [Includes post-secondary/senior secondary sub-degree level education that leads to university degree or equivalent.]	
		80301	General higher education in science, commerce and humanity.	
		80302	Higher education in engineering / other technical courses.	
		80303	Higher education in medical/bio-technology and related courses.	
		80304	Higher education in professional/ vocational courses like hotel management, fashion design, secretarial procedures, teacher's training, law etc.	
		80305	Higher education in management courses	
		80306	Higher education in information technology courses	
		80309	Higher education n.e.c. viz. oriental studies etc.	
809	8090		Other education	
		80901	Education by correspondence, through radio and television broadcasting and other distance learning media	
		80902	Coaching centres	
		80903	Activities of the individuals providing tuition	
		80904	Activities relating to training/ education/ conduct of specialised course in computer knowledge	

## SECTION N : HEALTH AND SOCIAL WORK

### DIVISION 85 : HEALTH AND SOCIAL WORK

851	8511	85110	Human health activities
			Hospital activities.[Includes the activities of general and specialized hospitals, sanatoria, asylums, rehabilitation centres, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals].

Group	Class	Sub-Class	Description
	8512		Medical and dental practice activities. [Includes consultation and treatment activities of general physicians and medical specialists including dentists]
		85121	Medical practice activities
		85122	Dental practice activities
	8519		Other human health activities [Includes all activities for human health other than by hospitals and medical doctors and dentists]
		85191	Activities of Ayurveda practitioners
		85192	Activities of Unani practitioners
		85193	Activities of homeopaths
		85194	Activities of nurses, physiotherapists or other para-medical practitioners
		85195	Activities of independent diagnostic/pathological laboratories
		85196	Activities of independent blood banks
		85197	Medical Transcription activities
		85199	Other human health activities n.e.c. (including independent ambulance activities)
852	8520	85200	Veterinary activities [including clinico-pathological and other diagnostic activities pertaining to animals and birds].
853			Social work activities
	8531	85310	Social work activities with accommodation. [Includes the activities of orphanages, children boarding homes and hostels, residential nurseries, juvenile correction homes, homes for the aged, homes for physically or mentally handicapped etc. ]
	8532	85320	Social work activities without accommodation. [Includes a variety of social, counselling, welfare, refugee, referral and similar services to individuals and families in their homes or elsewhere. They may be carried out by government offices or by private charitable organisations. Examples include day-care centres for children (creches), day care activities for the handicapped; welfare and guidance activities for the children etc].

## SECTION O : OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES

### DIVISION 90 : SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES

900	9000		Sewage and refuse disposal, sanitation and similar activities
		90001	Garbage collection, transportation and disposal
		90002	Removal of human wastes and their treatment and disposal, including maintenance of sewers and drains
		90009	Other sanitation activities n.e.c. such as outdoor sweeping and watering of streets etc.

### DIVISION 91 : ACTIVITIES OF MEMBERSHIP ORGANISATIONS N.E.C.

911			Activities of business, employers and professional organisations
	9111	91110	Activities of business and employers organisations [Includes activities of industry associations, chambers of commerce and similar federations ]

Group	Class	Sub-Class	Description
	9112	91120	Activities of professional organisations [This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations]
912	9120	91200	Activities of trade unions [Includes activities of associations whose members are mainly employees, including government employees, interested chiefly in the representation of their views concerning their work situation.]
919			Activities of other membership organisations
	9191	91910	Activities of religious organisations [Includes the activities of religious organisations or individuals who provide services directly to worshippers]
	9192	91920	Activities of political organisations
	9199	91990	Activities of other membership organizations n.e.c. [Includes rotary clubs, student associations, war veterans' associations, book clubs, philatelic clubs, associations of minority groups, and the activities of other similar associations / organisations not elsewhere classified]

#### DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

921			Motion picture, radio, television and other entertainment activities
	9211		Motion picture and video production and distribution [including documentaries and animated films or cartoons (Also includes distribution of motion pictures and video tapes to other industries) ]
		92111	Motion picture production
		92112	Motion picture distribution and activities allied to film distribution [excluding film duplicating which is included in group 223]
		92113	Video production and distribution
		92114	Auxiliary activities of motion picture and video production , on a fee or contract basis, such as film editing, cutting and dubbing etc.
		92115	Sound recording studios
	9212	92120	Motion picture projection
	9213		Radio and television activities [Includes production of radio and television programmes, whether live or on tape and whether or not combined with broadcasting.]
		92131	Radio activities
		92132	Television activities
	9214		Dramatic arts, music and other arts activities [Includes the production, for the general public, of live theatrical presentations, concerts or dance programmes; light and sound shows; magician's shows and art and craft exhibitions etc. Also included are the related activities such as operation of light and sound equipment, ticket agencies, concert and theatre halls and the design of scenery and lighting. Also includes activities of sculptures, authors etc.]
		92141	Stage production and related activities
		92142	Activities of the individual artists excluding authors such as sculptors, painters, singers, dancers etc.
		92143	Literary activities.
		92149	Dramatic arts, music and other art activities n.e.c.

Group	Class	Sub-Class	Description
	9219		Other entertainment activities n.e.c. [Includes activities of ball rooms, video parlours, discotheques, amusement parks and similar attractions; circus; puppet shows and production of other kinds of entertainment not elsewhere classified.]
		92191	Operation of circuses and race tracks
		92199	Video parlours , amusement centres, and other entertainment activities n.e.c.
922	9220	92200	News agency activities
923	9231		Library, archives, museums and other cultural activities
			Library and archives activities
		92311	Libraries and information centres and archives
		92312	Audio/video cassette and CD Rom libraries
	9232		Museums' activities and preservation of historical sites and buildings
		92321	Museum activities [includes the operation of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramic, silverware etc., natural history and science museums, technological museums, historical museums, military museums and historic houses and all kinds of other specialised museums]
		92322	Preservation of historical sites and buildings
924	9241	92330	Botanical and zoological gardens and nature reserves activities.
			Sporting and other recreational activities
			Sporting activities
		92411	Operation and maintenance of sports facilities such as stadia, gymnasias, sports clubs and fitness centres
		92412	Activities of sports and game schools, including specialised sports training centres
		92413	Activities relating to organisation and operation of indoor / outdoor sports and promotion and production of sporting events
		92419	Other sporting activities n.e.c.
		92490	Other recreational activities [Includes fairs and shows of a recreational nature; management and operation of lotteries (bulk and retail sale of lottery tickets are included under wholesale and retail sale respectively) ; gambling and betting activities; activities of casinos; booking agency activities in connection with theatrical productions or other entertainment attractions, recreational fishing and other recreational activities n.e.c.]

#### DIVISION 93 : OTHER SERVICE ACTIVITIES

930	9301	93010	Other service activities
			Washing and (dry-) cleaning of textile and fur products [including laundry collection and delivery; repair and minor alteration of garments when done in connection with cleaning and carpet and rug shampooing and drapery and curtain cleaning in clients' premises.]
		93020	Hair dressing and other beauty treatment [including facial massage, manicure and pedicure and make-up].
	9303	93030	Funeral and related activities [such as operation and maintenance of cremation/burial grounds and maintenance of graves and mausoleums]

Group	Class	Sub-Class	Description
	9309		Other service activities n.e.c. [Includes sauna and steam baths, reducing and slandering salons, massage salons, rest rooms etc. Also included are astrological and spiritualists' activities; activities of the marriage bureaus; pet boarding; shoe shiners; porters, valet car parkers, coin operated photo machines etc. (Note: Custom tailoring is included under class 1810: manufacture of wearing apparel)]
		93091	Social activities such as marriage bureaus
		93092	Pet care services such as boarding, grooming and training pets etc.
		93093	Shoe shiners, porters, valet car parkers etc.
		93094	Coin-operated personal service machines such as photo booths, weighing machines, blood pressure checking machines etc.
		93095	Activities of sauna and steam baths, massage salons etc.
		93096	Astrological and spiritualists' activities
		93097	Activities of aaya, dhai, governess, baby sitter etc.
		93098	General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.

## SECTION P : UNDIFFERENTIATED PRODUCTION ACTIVITIES OF PRIVATE HOUSEHOLDS AND ACTIVITIES OF PRIVATE HOUSEHOLDS AS EMPLOYERS

### DIVISION 95: ACTIVITIES OF PRIVATE HOUSEHOLDS AS EMPLOYERS OF DOMESTIC STAFF

950	9500	95000	Activities of private households as employers of domestic staff. [Includes the activities of private households as employers of domestic personnel such as maids, cooks, waiter, valets butlers, laundresses, gardeners, gate-keepers, stable-lads, chauffeurs, care-takers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personal employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product, which is self consumed, is considered non-market and assessed according to the cost of personnel in the national account. These services can not be provided by companies.
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### DIVISION 96: UNDIFFERENTIATED GOODS-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE

960	9600	96000	Undifferentiated goods-producing activities of private households for own use. [Includes the undifferentiated subsistence goods-producing activities of households, that is the activities of households, that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. In application, if household are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industries of ISIC. If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NIC}
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### DIVISION 97: UNDIFFERENTIATED SERVICE-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE

970	9700	97000	Undifferentiated service-producing activities of private households for own use. [Includes the undifferentiated subsistence. [Includes the undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated subsistence service-producing activities of
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Group	Class	Sub-Class	Description
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			households.]
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**SECTION Q : EXTRA TERRITORIAL ORGANIZATIONS AND BODIES**

**DIVISION 99 : EXTRA TERRITORIAL ORGANIZATIONS AND BODIES**

990	9900	99000	Extra territorial organizations and bodies [Includes the activities of international organisations such as the United Nations and its agencies, regional bodies etc., IMF, World Bank, European Commission, OPEC etc.]
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