

Group	Class	Sub-Class	Description
TABULATION CATEGORY A: AGRICULTURE, HUNTING AND FORESTRY			
DIVISION 01: AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES			
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)
		01409	Other agricultural and animal husbandry service activities, n.e.c.
142			Mining and quarrying, n.e.c.
	1421		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	14220	Extraction of salt. [Includes salt mining, crushing and screening and salt production by solar evaporation of sea water, lake brine or other natural brines.]
	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.

Group	Class	Sub-Class	Description
		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

TABULATION CATEGORY 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
	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 froglegs
		15127	Processing and preserving of fish crustacean and similar foods
	1513		Processing and preserving of fruit and vegetables
		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

Group	Class	Sub-Class	Description
		15138	Manufacture of potato flour & meals and prepared meals of vegetables
		15139	Fruit and vegetables preservation n.e.c. (including preservation by freezing)
	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 animal fats are classified in Class 1511]
		15145	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
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
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
		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 and dough for bread, cake, etc.
		15319	Other grain milling and processing activities
	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

Group	Class	Sub-Class	Description
154	1533	15325	Manufacture of tapioca substitutes prepared from starch
		15326	Manufacture of corn oil
			Manufacture of prepared animal feeds
		15331	Manufacture of cattle feed
		15332	Manufacture of poultry feed
		15339	Manufacture of other animal and bird feed
	1541		Manufacture of other food products
			Manufacture of bakery products
		15411	Bread making
		15412	Manufacture of biscuits, cakes and pastries
	1542	15419	Manufacture of other bakery products
			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
	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
	1544	15440	Manufacture of macaroni, noodles, conscious 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

Group	Class	Sub-Class	Description
155		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 incl. roasting of nuts.
		15499	Other semi-processed, processed or instant foods except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc.
			Manufacture of beverages
	1551		Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
		15511	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
		15512	Manufacture of country liquor
	1552	15520	Manufacture of wines
	1553		Manufacture of malt liquors and malt
		15531	Manufacture of beer
		15532	Manufacture of malt liquors other than beer
		15533	Manufacture of malt
	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.
		15549	Manufacture of 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.

Group	Class	Sub-Class	Description
			DIVISION: 17: MANUFACTURE OF TEXTILES
171			Spinning, weaving and finishing of textiles.
	1711		Preparation and spinning of textile fiber including weaving of textiles.
		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.
	1712	17120	Finishing of textile. (This class includes finishing of textiles of Class 1711 by operations such as bleaching, dyeing, calendaring, 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.
172			Manufacture of other textiles
	1721		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
	1722		Manufacture of carpet and rugs [manufacture of linoleum and other hard surface floor coverings is classified in class 3699]

Group	Class	Sub-Class	Description
		17221	Manufacture of blankets shawls
		17222	Manufacture of cotton carpets
		17223	Manufacture of woollen carpets
		17224	Manufacture of silk carpets
		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
	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.
	1729		Manufacture of other textiles n.e.c.
		17291	Embroidery work and making of laces and fringes
		17292	Zari work and making of other ornamental trimmings
		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
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.

DIVISION: 18: MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR

Group	Class	Sub-Class	Description
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
		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 DESSING OF LEATHER MANUFACTURE OF LUGGAGE,HANDBAGS SADDLERY,HARNESS AND FOOTWEAR
191			Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness.
	1911		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
	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.

Group	Class	Sub-Class	Description
		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.
			DIVISION 20 : MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK,EXCEPT FURNITURE;MANUFACTURE OF ARTICLES OF STRAW AND PLATING 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
202			Manufacture of products of wood, cork, straw and plaiting materials
	2021		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
	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.
	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 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
	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, screw-pine leaf and khajoor leaf; articles of vegetables fibre etc.,.

Group	Class	Sub-Class	Description
		20298	Manufacture of products of pith and shalapith
		20299	Manufacture of other wood products (including wooden tools, handles, etc. ornaments and household products)
			DIVISION: 21: MANUFACTURE OF PAPER AND PAPER PRODUCTS
210			Manufacture of paper and paper product
	2101		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
	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
		21029	Manufacture of other containers and boxes of paper or paper board
	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 paper mache articles
		21096	Manufacture of wall paper
		21097	Manufacture of file cover/file boards, and similar articles.
		21098	Manufacture of carbon paper & stationary items
		21099	Manufacture of other pulp products/special purpose paper
			DIVISION 22: PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA
221			Publishing [This group includes publishing whether or not connected with publishing. Publishing involves financial, technical, artistic, legal and marketing activities, among others but not predominantly]

Group	Class	Sub-Class	Description
	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]
	2219	22190	Other publishing [includes publishing of photos and postcards, time-tables, forms, posters or other printed matters.]
222			Printing and service activities related to printing
	2221		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, n.e.c.
	2222		Service activities related to printing
		22221	Engraving, etching and block making etc.
		22222	Book binding on account of others
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 (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

Group	Class	Sub-Class	Description
			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			Manufacture of basic chemicals
	2411		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).
		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 (including mixtures of synthetic rubber and natural rubber or rubber like gum e.g. balata, in primary forms)
242			Manufacture of other chemical products
	2421		Manufacture of pesticides and other agro chemical products
		24211	Manufacture of insecticides, fungicides and weedicides

Group	Class	Sub-Class	Description
		24219	Manufacture of other pesticides and agro chemical products
	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; 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 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 toiletries (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 & toilet preparations n.e.c.
	2429		Manufacture of other chemical product n.e.c.

Group	Class	Sub-Class	Description
		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, paper, leather or like industries
		24298	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 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.
			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, 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.
			Manufacturing of rubber footwear
			Manufacturing of plastic & PVC footwear
			Manufacturing of canvas cum rubber/plastic footwear
	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

Group	Class	Sub-Class	Description
252	2520	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)
			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
		25208	Manufacture of plastic headgear (helmets)
		25209	Manufacture of other plastic products
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.
			Manufacture of non-metallic mineral products n.e.c.
269	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.

Group	Class	Sub-Class	Description
		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.
	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.
	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
	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

Group	Class	Sub-Class	Description
		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) and articles of other mineral substances}
			DIVISION 27 : MANUFACTURE OF BASIC METALS
271	2710		Manufacture of Basic Iron & Steel
		27101	Manufacture of ferro alloys.
		27102	Manufacture of Direct Reduced Iron (DRI)/ Sponge Iron and other spongy ferrous products.
		27103	Manufacture of Pig Iron (hot metal).
		27104	Manufacture of non-alloy steel primary/semi finished/finished long products including ingots/blooms/billets/bars and rods (including rounds, flats, hexagon, octagon, wire rods, cold twisted deformed bars, thermo mechanically treated reinforcing bars), angles, shapes and sections (including beams, joists, channels, special profiles), rails and wires (galvanised /coated/ uncoated).
		27105	Manufacture of non alloy steel (semi finished/finished), flat products including slabs, plates, hot rolled/cold rolled/ galvanised /colour coated/tin plated sheets/strips/wide coils.
		27106	Manufacture of alloy steel (primary/semi finished/finished long products including ingots/blooms/billets/bars and rods (including rounds, flats, hexagons, octagons, wire rods), angles, shapes and sections (including beams, joists, channels, special profiles) and wires.
		27107	Manufacture of alloy steel (semi finished/finished), flat products including slabs, plates, hot and cold rolled sheets/strips/wide coils.
		27108	Manufacture of primary/semi finished/finished stainless steel.
		27109	Manufacture of other basic iron and steel items 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 (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
	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
		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, super-heaters, steam collectors and accumulators; soot removers, gas recoverers and sludge scrapers and their parts and accessories
289			Manufacture of other fabricated metal products; metal working service activities
	2891	28910	Forging, pressing , stamping and roll-forming of metal; powder metallurgy
	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

Group	Class	Sub-Class	Description
		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
		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 internal combustion piston engines for use in moving or stationary applications other than for motor-vehicles or aircraft propulsion.
		29113	Manufacture of parts and accessories of engines and turbines.
		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	29120	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

Group	Class	Sub-Class	Description
			like including pressure reducing valves and thermostatically controlled valves]
	2913	29130	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]
	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
	2915	29150	Manufacture of lifting and handling equipment [machines for mechanical handling of materials, gods 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]
	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.
		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.
		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)

Group	Class	Sub-Class	Description
		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
		29219	Manufacture of other machinery and equipment for use in agriculture, horticulture or forestry, bee-keeping and fodder preparation (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
	2923	29230	Manufacture 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.
		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.
		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.
		29269	Manufacture of other machinery for textiles, apparel and leather production n.e.c.
2927	29270		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 .]
2929			Manufacture of other special purpose machinery
		29291	Manufacture of machines for extruding, drawing, texturing, manufacturing or cutting man-made textile fibres, materials or yarns and 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.
		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

Group	Class	Sub-Class	Description
293	2930		of hot-working of glass or glassware; machinery for isotopic separation
		29299	Manufacture of other special purpose machinery, equipment n.e.c. including part and accessories
			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; 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 envelopes, sort mail; pencil sharpeners; document shredders; perforating or stapling machines etc.
		30009	Manufacture of automatic data processing machines and other computing machinery, including parts and accessories for computing machinery, n.e.c.

Group	Class	Sub-Class	Description
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
		31103	Manufacture of electric motors : universal AC/DC motors and DC motors or generators
		31104	Manufacture of converters all types (including inverters)
		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
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; 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
319	3190		Manufacture of other electrical equipment n.e.c.
		31901	Manufacture of electrical ignition or starting equipment of a kind used for spark 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

Group	Class	Sub-Class	Description
		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
		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
		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 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, morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers etc.) radar apparatus & radio remote control.
		32205	Manufacture of radar apparatus and radio remote control. Manufacture of reception apparatus for radio-telephony or radio telegraphy, including app.
		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

Group	Class	Sub-Class	Description
		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, 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.
		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
		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.
	3312		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.)
		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

Group	Class	Sub-Class	Description
			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]
332	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 optical microscopes; including those for photomicrography and micro-projection; other optical appliances and instruments
		33204	Manufacture of photography cameras.
		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

Group	Class	Sub-Class	Description
		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
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
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, clutches, steering wheels, steering columns and steering boxes and other parts and accessories n.e.c.]

Group	Class	Sub-Class	Description
DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT			
351			Building and repair of ships & boats
	3511		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, floating docks, floating or submersible drilling platform
		35116	Construction of floating structures: pontoons, inflatable rafts, coffer-dams, landing stages, buoys, floating tanks etc. (Pontoon Bridge).
		35117	Conversion, alteration and breaking-up of ships
	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
		35123	Manufacture of parts and accessories for pleasure and sporting boats
352	3520	35200	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 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.
353	3530		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
359			Manufacture of transport equipment n.e.c.

Group	Class	Sub-Class	Description
	3591		Manufacture of motorcycles
		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
	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
	3599		Manufacture of other transport equipment n.e.c.
		35991	Manufacture of bullock-carts, pushcarts, tongas and hand-carts etc.
		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 other furniture and fixtures n.e.c.
369			Manufacturing n.e.c.
	3691		Manufacture of jewellery and related articles
		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
	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

Group	Class	Sub-Class	Description
		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, walking sticks and articles made from coconut shells]
	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; 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 and other articles n.e.c.
DIVISION 37 : RECYCLING			
371	3710	37100	Recycling of metal waste and scrap
372	3720	37200	Recycling of non-metal waste and scrap
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

Group	Class	Sub-Class	Description
		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
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
DIVISION 50: REPAIR OF MOTOR VEHICLES, ETC.			
502	5020	50200	Maintenance and repair of motor vehicles [including washing and polishing etc.]
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]
		51101	Commission agents dealing in agricultural raw material, live animals, food, beverages, intoxicants and textiles.
514			Wholesale of non-agricultural intermediate products, waste and scrap
	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.]

Group	Class	Sub-Class	Description
515	5150	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.
			Wholesale of machinery, equipment and supplies
		51501	Wholesale of agricultural machinery and equipment
		51502	Wholesale of transport equipment except motor vehicles and motor cycles
		51503	Wholesale of construction and civil engineering machinery and equipment
		51504	Wholesale of machinery and equipment for the textile, wood and metal industries etc.
		51505	Wholesale of electrical machinery, equipment and supplies, n.e.c.
		51506	Wholesale of office machinery and equipment
526	5260	51507	Wholesale of scientific, medical and surgical machinery and equipment
			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 and cycle rickshaws
		52609	Repair of personal and household goods n.e.c.
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)	

Group	Class	Sub-Class	Description
		63023	Storage and warehousing n.e.c.[Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles 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.]
			DIVISION 72: COMPUTER AND RELATED ACTIVITY
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 other than computers and computer based systems.
			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].
			DIVISION 74: 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, mukhtiar, 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].

Group	Class	Sub-Class	Description
742	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, organization, 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)].
	7421	74210	Architectural, engineering and other technical activities.
	7422	74220	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 in class 7499].
743	7430	74300	Technical testing and analysis. [Testing and analysis of medical and dental specimen are classified in class 8519].
749			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 7400, Production of commercial messages for radio, television and film are classified in the appropriate class of group 921].
			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 activities
	7494	74940	Photographic activities. [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
		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, jewellery, furniture and other interior decoration and other fashion goods.
		74995	Services rendered by liaison offices
		74999	Other business activities n.e.c.
			DIVISION 90: SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES
900	9000		Sewage and refuse disposal, sanitation and similar activities

Group	Class	Sub-Class	Description
		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]
	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
		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.
	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

Group	Class	Sub-Class	Description
	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.]
		92141	Stage production and related activities
		92142	Activities of the independent artists
	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.
			DIVISION 93: OTHER SERVICE ACTIVITIES
930			Other service activities
	9301	93010	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.]
	9302	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]
	9309	93090	Other service activities n.e.c. [Includes activities related to physical well being and comfort such as delivered by 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; shoe shiners; porters, valet car parkers etc. (Note: Custom tailoring is included under class 1810: manufacture of wearing apparel)]