

52/2/CAB-2012  
Government of India  
Ministry of Corporate Affairs  
**Cost Audit Branch**

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B-1 Wing, 2<sup>nd</sup> Floor,  
Paryavaran Bhavan,  
CGO Complex,  
New Delhi-110 003

Dated the 25<sup>th</sup> June, 2012

To,  
All Stakeholders

Sir,

**Subject: Product Group Classification**

Pursuant to the notification of following Rules, Ministry proposes to constitute the Product Groups as given in the annexure to the draft notification enclosed.

- a) Companies (Cost Accounting Records) Rules, 2011 notified vide GSR 429(E) dated June 3, 2011.
- b) Companies (Cost Audit Report) Rules, 2011 notified vide GSR 430(E) dated June 3, 2011.
- c) Cost Accounting Records (Telecommunication Industry) Rules 2011 notified vide GSR 869(E) dated December 7, 2011.
- d) Cost Accounting Records (Petroleum Industry) Rules 2011 notified vide GSR 870(E) dated December 7, 2011.
- e) Cost Accounting Records (Electricity Industry) Rules 2011 notified vide GSR 871(E) dated December 7, 2011.
- f) Cost Accounting Records (Sugar Industry) Rules 2011 notified vide GSR 872(E) dated December 7, 2011.
- g) Cost Accounting Records (Fertilizer Industry) Rules 2011 notified vide GSR 873(E) dated December 7, 2011.
- h) Cost Accounting Records (Pharmaceutical Industry) Rules 2011 notified vide GSR 874(E) dated December 7, 2011.

2. Various companies, and professionals such as Cost Accountants, Chartered Accountants, & Company Secretaries, and other stakeholders from corporate sector are connected with the usage of product group classification. All are welcome to examine the draft and furnish comments/suggestions to this Ministry within a period of three weeks i.e. by 15<sup>th</sup> July, 2012 through email on the following e-mail address: -

[bharat.goyal@mca.gov.in](mailto:bharat.goyal@mca.gov.in), OR [goyalbb@gmail.com](mailto:goyalbb@gmail.com),

[vi.jay.aggarwal@mca.gov.in](mailto:vi.jay.aggarwal@mca.gov.in), OR [vi.jay.aggarwal1956@yahoo.in](mailto:vi.jay.aggarwal1956@yahoo.in)

Yours faithfully,

(V.K.Aggarwal)  
Director (Cost)

**Draft Notification**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART-II, SECTION-3, SUB-SECTION (ii)]

MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, dated the June, 2012

S.O.....(E) - In exercise of the powers conferred by clause (b) of sub-section (1) of section 642 read with section 610B of the Companies Act, 1956 (1 of 1956), the Central Government hereby constitutes the Product Groups as given in the annexure enclosed.

2. Pursuant to the above, all companies shall use the Product Groups as given in the annexure, wherever it appears, in the Cost Audit Report and in the Compliance Report to be filed with the Central Government in compliance with the following Rules:

- a) Companies (Cost Accounting Records) Rules, 2011 notified vide GSR 429(E) dated June 3, 2011.
- b) Companies (Cost Audit Report) Rules, 2011 notified vide GSR 430(E) dated June 3, 2011.
- c) Cost Accounting Records (Telecommunication Industry) Rules 2011 notified vide GSR 869(E) dated December 7, 2011.
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- g) Cost Accounting Records (Fertilizer Industry) Rules 2011 notified vide GSR 873(E) dated December 7, 2011.
- h) Cost Accounting Records (Pharmaceutical Industry) Rules 2011 notified vide GSR 874(E) dated December 7, 2011.

3. The Product Group as given in the annexure shall also be used, wherever so desired by the Central Government, in respect of any other document required to be filed either with the Registrar or with the Central Government in compliance with any provisions of the Companies Act, 1956 (1 of 1956).

[F. No. 52/2/CAB-2012]

B.B.GOYAL  
ADVISER (COST)

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
<b>A</b>	<b>Manufacturing or Producing Activities</b>		
1	1001	Livestock	0101 to 0106
2	1002	Meat & Meat Products	0201 to 0210; 0410; 1601 to 1603
3	1003	Marine Products	0301 to 0307; 1604 to 1605
4	1004	Milk & Milk Products	0401 to 0406
5	1005	Poultry & Related Products	0407 to 0408
6	1006	Bee Products	0409
7	1007	Human Hair & Related Products	0501; 6703 to 6704
8	1008	Products of Animal Origin	0502; 0504 to 0508; 0510 to 0511
9	1009	Plants, Trees and Flowers	0601 to 0604
10	1010	Vegetables	0701 to 0714
11	1011	Fruits & Nuts	0801 to 0814
12	1012	Coffee & Coffee Products (incl 210111)	0901
13	1013	Tea & Tea Products (incl 210120)	0902
14	1014	Spices - processed or unprocessed	0903 to 0910
15	1015	Cereals, Flour & Product of Cereals	1001 to 1008; 1101 to 1109
16	1016	Oil Seeds & Products of Oil Seeds	1201 to 1209
17	1017	Other Seeds & Plants	1210 to 1214
18	1018	Vegetable Saps / Products	1301 to 1302; 1401; 1404
19	1019	Animal/Vegetable Fats & Oils	1501 to 1518; 1520 to 1522
20	1020	Sugar & Sugar Products	1701 to 1702
21	1021	Molasses	1703
22	1022	Sugar Confectionery/Chocolates	1704; 1806
23	1023	Cocoa Products	1801 to 1805
24	1024	Prepared Food Products	1901 to 1905; 2001 to 2009; 2101 to 2106;

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
			2501
25	1025	Mineral Water & Aerated Drinks	2201 to 2202
26	1026	Alcoholic Beverages	2203 to 2206; 2208
27	1027	Ethyl Alcohol & other Spirits	2207
28	1028	Vinegar	2209
29	1029	Food Residues / Prepared Animal Feed	2301 to 2309
30	1030	Unmanufactured & Manufactured Tobacco	2401; 2403
31	1031	Tobacco Products	2402
32	1101	Mineral Products	2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2621
33	1102	Cement	2523
34	1103	Mineral Fuels (other than Petroleum)	2701 to 2708
35	1104	Petroleum Oils - Crude	2709
36	1105	Petroleum Products	2710; 2712 to 2715
37	1106	Petroleum Gases & other Gaseous Hydrocarbons	2711
38	1107	Electrical Energy	2716
39	1108	Chemicals & Chemical Products	2801 to 2837; 2839 to 2850; 2852 to 2853; 2901 to 2942; 3501 to 3507; 3801 to 3807; 3809 to 3825
40	1109	Pharmaceutical Products	3001 to 3006
41	1110	Animal/Vegetable Fertilizers	3101
42	1111	Mineral/Chemical Fertilizers - Nitrogenous	3102
43	1112	Mineral/Chemical Fertilizers - Phosphatic	3103
44	1113	Mineral/Chemical Fertilizers - Potassic	3104

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
45	1114	Mineral/Chemical Fertilizers - Others	3105
46	1115	Tanning Substances	3201 to 3202
47	1116	Colours, Dyes & Pigments	3203 to 3207; 3212
48	1117	Paints & Varnishes	3208 to 3211
49	1118	Inks & Colours	3213; 3215
50	1119	Plasters & Fillers	3214
51	1120	Essential Oils	3301 to 3302
52	1121	Personal Care Products	3303 to 3307; 8212; 9615 to 9616
53	1122	Soaps & Detergents	3401 to 3402
54	1123	Lubricating Preparations	3403
55	1124	Waxes & Wax Products	3404 to 3407
56	1125	Explosives	3601 to 3603
57	1126	Fireworks, Matches & Combustible Materials	3604 to 3606
58	1127	Photographic and Cinematographic Goods	3701 to 3707
59	1128	Insecticides	3808
60	1129	Chemicals - Plastics & Polymers	3901 to 3915
61	1130	Articles of Plastics & Polymers	3916 to 3926
62	1131	Rubber & Rubber Products	4001 to 4010; 4014 to 4017
63	1132	Rubber Tyres & Tubes	4011 to 4013
64	1201	Raw Hides, Skins & Leather	4101 to 4107; 4112 to 4115
65	1202	Leather Products	4201 to 4206
66	1203	Furskins & Fur Products	4301 to 4304
67	1204	Wood & Wood Products	4401 to 4421
68	1205	Cork & Cork Products	4501 to 4504
69	1206	Straw & Plaiting materials	4601 to 4602

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
70	1301	Pulp of Wood & other substances	4701 to 4707
71	1302	Newsprint	4801
72	1303	Paper & Paperboard	4802 to 4813
73	1304	Articles of Paper & Paperboard	4814; 4816 to 4823
74	1305	Printing & Publishing	4901 to 4911
75	1401	Silk	5001 to 5003
76	1402	Silk Yarn	5004 to 5006
77	1403	Silk Fabrics	5007
78	1404	Wool	5101 to 5105
79	1405	Wool Yarn	5106 to 5110
80	1406	Wool Fabrics	5111 to 5113
81	1407	Cotton	5201 to 5203
82	1408	Sewing Thread	5204; 5401
83	1409	Cotton Yarn	5205 to 5207
84	1410	Cotton Fabrics	5208 to 5212
85	1411	Other Textile Yarns/Fibres	5301 to 5303; 5305 to 5308
86	1412	Other Textile Fabrics	5309 to 5311
87	1413	Synthetic Yarns/Fibers	5402 to 5406; 5501 to 5511; 5601 to 5609
88	1414	Synthetic Fabrics	5407 to 5408; 5512 to 5516
89	1415	Carpets & textile floor coverings	5701 to 5705
90	1416	Other Textile Fabrics/Products	5801 to 5811; 5901 to 5911; 6301; 6305 to 6310
91	1417	Knitted or Crocheted Fabrics	6001 to 6006
92	1418	Apparel & Clothing	6101 to 6117; 6201 to 6217
93	1419	Furnishings	6302 to 6304

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
94	1501	Footwear & Parts thereof	6401 to 6406
95	1502	Headgear & Parts thereof	6501 to 6502; 6504 to 6507
96	1503	Umbrellas, Sticks etc.	6601 to 6603
97	1504	Articles of Skins & other parts of birds	6701
98	1505	Artificial Flowers & Fruits	6702
99	1506	Articles of Stones, Plaster, Cement, Asbestos & Mica	6801 to 6815
100	1507	Ceramic Products	6901 to 6914
101	1508	Glass & Glass Products	7001 to 7011; 7013 to 7020
102	1509	Pearls, Diamonds, Stones & Jewellery Articles	7101 to 7118
103	1601	Primary Ferrous Materials	7201 to 7205
104	1602	Iron & Non-Alloy Steel	7206 to 7217
105	1603	Stainless Steel	7218 to 7223
106	1604	Other Alloy or Non-Alloy Steel	7224 to 7229
107	1605	Steel Products	7301 to 7326
108	1606	Copper & Copper Products	7401 to 7413; 7415; 7418 to 7419
109	1607	Nickel & Nickel Products	7501 to 7508
110	1608	Aluminium & Aluminium Products	7601 to 7616
111	1609	Lead & Lead Products	7801 to 7802; 7804; 7806
112	1610	Zinc & Zinc Products	7901 to 7905; 7907
113	1611	Tin & Tin Products	8001 to 8003; 8007
114	1612	Other Base Metals & their Products	8101 to 8113; 8301 to 8311
115	1613	Hand Tools	8201 to 8211; 8213 to 8215
116	1701	Nuclear Reactors & Accessories	8401
117	1702	Boilers & Assessories	8402 to 8404



<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
118	1703	Engines/Motors & parts thereof	8405 to 8412
119	1704	Machinery & Mechanical appliances	8413 to 8484; 8486 to 8487
120	1705	Electric Motors/Generators & Parts thereof	8501 to 8505
121	1706	Batteries & Accumulators	8506 to 8507
122	1707	Electrical & Electronic Equipments/Appliances	8508 to 8519; 8521 to 8523; 8525 to 8548
123	1801	Railway Rolling Stock & parts thereof	8601 to 8607
124	1802	Railway or other Fixtures & Fittings	8608
125	1803	Containers	8609
126	1804	Commercial Vehicles (4 or more wheels)	8701; 8704 to 8707; 8709; 8716
127	1805	Passenger Vehicles (4 or more wheels)	8702 to 8703
128	1806	Parts & Accessories of Vehicles	8708; 8714
129	1807	Tanks & Armoured Vehicles	8710
130	1808	Passenger Vehicles (2 & 3 Wheelers) - Motorised	8711; 8713
131	1809	Passenger Vehicles (2 or 3 Wheelers) - Non Motorised	8712; 8713; 8715
132	1810	Non-powered Aircraft	8801
133	1811	Aircraft, Spacecraft and parts thereof	8802 to 8803; 8805
134	1812	Parachutes & Rotochutes	8804
135	1813	Ships & Boats	8901 to 8904
136	1814	Floating Structures	8905 to 8908
137	1901	Optical Equipments	9001 to 9005; 9012 to 9013
138	1902	Photographic / Cinematographic Equipment	9006 to 9008; 9010 to 9011
139	1903	Measuring Instruments	9014 to 9017; 9023 to 9033
140	1904	Surgical / Medical Instrument	9018 to 9022

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
141	1905	Clocks / Watches & Parts thereof	9101 to 9114
142	1906	Musical Instruments & Parts thereof	9201 to 9202; 9205 to 9209
143	2001	Arms / Ammunition & Parts thereof	9301 to 9307
144	2101	Furniture	9401 to 9404
145	2102	Lights & Fittings	9405
146	2103	Prefabricated Buildings	9406
147	2104	Toys, games & sports Equipments	9503 to 9508
148	2105	Stationery Items	9608 to 9612
149	2106	Miscellaneous manufactured articles	9601 to 9607; 9613 to 9614; 9617 to 9618
<b>Services Activities</b>			
1	5001	Construction of residential buildings	Not Applicable
2	5002	Construction of non-residential buildings	Not Applicable
3	5003	Construction of highways, roads, rails, bridges, etc.	Not Applicable
4	5004	Construction of industrial & non-industrial plants, structures & facilities	Not Applicable
5	5005	Laying of pipelines, communication and power lines	Not Applicable
6	5006	Other construction activities not elsewhere specified	Not Applicable
7	5051	Real estate development activities	Not Applicable
8	5061	Architectural and engineering services	Not Applicable
9	5071	Construction & real estate related services	Not Applicable
10	5101	Transportation of passengers - by road	Not Applicable
11	5102	Transportation of passengers - by rail	Not Applicable

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
12	5103	Transportation of passengers - by water	Not Applicable
13	5104	Transportation of passengers - by air	Not Applicable
14	5111	Transportation / distribution of goods - by road	Not Applicable
15	5112	Transportation / distribution of goods - by rail	Not Applicable
16	5113	Transportation / distribution of goods - by water	Not Applicable
17	5114	Transportation / distribution of goods - by air	Not Applicable
18	5115	Transportation / distribution of goods - by pipeline	Not Applicable
19	5121	Transmission / distribution of electricity	Not Applicable
20	5131	Cargo and baggage handling activities	Not Applicable
21	5141	Service activities incidental to transportation	Not Applicable
22	5151	Storage and warehousing activities	Not Applicable
23	5161	Port activities	Not Applicable
24	5171	Rental services of transport vehicles	Not Applicable
25	5181	Tours and travel activities	Not Applicable
26	5201	Banking services	Not Applicable
27	5202	Non-banking financial services	Not Applicable
28	5203	Investment banking services	Not Applicable
29	5204	Financial leasing services	Not Applicable
30	5205	Services auxiliary to banking & financial services	Not Applicable
31	5206	Leasing or rental of tangible assets	Not Applicable
32	5207	Leasing of non-financial intangible assets	Not Applicable

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
33	5211	Life insurance services	Not Applicable
34	5212	Non-life insurance services	Not Applicable
35	5213	Reinsurance services	Not Applicable
36	5221	Pension services	Not Applicable
37	5231	Brokerage and agency services	Not Applicable
38	5241	Market intermediaries' services	Not Applicable
39	5301	Basic telephone services - wired and WLL	Not Applicable
40	5302	Cellular mobile telephone services - wireless and WLL	Not Applicable
41	5303	Internet & broadband services	Not Applicable
42	5304	National long distance services	Not Applicable
43	5305	International long distance services	Not Applicable
44	5306	Public mobile radio trunk services	Not Applicable
45	5307	Global mobile personal communication services	Not Applicable
46	5308	Passive telecom infrastructure & tower facilities	Not Applicable
47	5309	Cable landing stations	Not Applicable
48	5321	Broadcasting and related services	Not Applicable
49	5331	Performing art and entertainment services	Not Applicable
50	5341	Other communication services not elsewhere specified	Not Applicable
51	5351	Postal services	Not Applicable
52	5361	Courier services	Not Applicable
53	5401	Accounting, auditing and bookkeeping services	Not Applicable
54	5402	Management consulting services	Not Applicable

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
55	5403	Legal services	Not Applicable
56	5404	HR placement & management services	Not Applicable
57	5405	Business support services	Not Applicable
58	5406	Research and experimental development services	Not Applicable
59	5407	Other professional services	Not Applicable
60	5501	Education services	Not Applicable
61	5502	Human healthcare services	Not Applicable
62	5503	Veterinary services	Not Applicable
63	5504	Sports, amusement and recreational activities	Not Applicable
64	5505	Other personal service activities	Not Applicable
65	5506	Other social services	Not Applicable
66	5601	Advertising services	Not Applicable
67	5602	Publishing of newspapers, journals and periodicals	Not Applicable
68	5603	News agency activities	Not Applicable
69	5604	Book publishing	Not Applicable
70	5701	Accommodation, food and beverage services	Not Applicable
71	5702	Collection & waste management services	Not Applicable
72	5703	Dyeing, colouring, washing and dry-cleaning services	Not Applicable
73	5704	General cleaning services	Not Applicable
74	5705	Installation, maintenance and repair services	Not Applicable
75	5706	Investigation and security services	Not Applicable
76	5707	Market research and public opinion polling	Not Applicable

Sno.	Product Group Code	Name of the Product Group	Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group
		services	
77	5708	Packaging services	Not Applicable
78	5709	Photographic services	Not Applicable
79	5801	Information technology (IT) and IT enabled services	Not Applicable
80	5901	General public administration activities	Not Applicable
81	6001	Any other service activity not elsewhere specified	Not Applicable
<b>Trading Activities</b>			
1	8001	Wholesale trade of agricultural raw materials and live animals	Not Applicable
2	8002	Wholesale trade of food, beverages and tobacco [includes fruits, vegetables, dairy products, etc.]	Not Applicable
3	8003	Wholesale trade of textiles, clothing and footwear	Not Applicable
4	8004	Wholesale trade of household appliances, articles & equipments	Not Applicable
5	8005	Wholesale trade of miscellaneous consumer goods	Not Applicable
6	8006	Wholesale trade of construction materials & hardware	Not Applicable
7	8007	Wholesale trade of chemical and pharmaceutical products	Not Applicable
8	8008	Wholesale trade of personal care products	Not Applicable

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
9	8009	Wholesale trade of machinery, equipment and supplies	Not Applicable
10	8010	Wholesale trade of solid, liquid and gaseous fuels and related products	Not Applicable
11	8011	Wholesale trade of ores, minerals, metals & articles thereof	Not Applicable
12	8012	Wholesale trade of stones, pearls & precious metals	Not Applicable
13	8013	Wholesale trade of other products not elsewhere specified	Not Applicable
14	8201	Retail trade of agricultural raw materials and live animals	Not Applicable
15	8202	Retail trade of food, beverages and tobacco [includes fruits, vegetables, dairy products, etc.]	Not Applicable
16	8203	Retail trade of textiles, clothing and footwear	Not Applicable
17	8204	Retail trade of household appliances, articles & equipments	Not Applicable
18	8205	Retail trade of miscellaneous consumer goods	Not Applicable
19	8206	Retail trade of construction materials & hardware	Not Applicable
20	8207	Retail trade of chemical and pharmaceutical products	Not Applicable
21	8208	Retail trade of personal care products	Not Applicable
22	8209	Retail trade of machinery, equipment and	Not Applicable

<b>Sno.</b>	<b>Product Group Code</b>	<b>Name of the Product Group</b>	<b>Central Excise Tariff Act (CETA) Chapter Headings covered in the Product Group</b>
		supplies	
23	8210	Retail trade of solid, liquid and gaseous fuels and related products	Not Applicable
24	8211	Retail trade of ores, minerals, metals & articles thereof	Not Applicable
25	8212	Retail trade of stones, pearls & precious metals	Not Applicable
26	8213	Retail trade of vehicles	Not Applicable
27	8214	Retail trade of other products not elsewhere specified	Not Applicable
28	8215	Retail sale of any product via mail order, Internet, television, radio and telephone, etc.	Not Applicable
29	8216	Retail sale of any product not in stores, stalls or markets	Not Applicable