

# ***Equal Remuneration Act, 1966<sup>1</sup>***

*[Act 25 of 1976 as amended by Act 49 of 1987]*

[11th February, 1976]

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1. Received the assent of the President on Feb. 11, 1976 published in Gaz. of India, Extra., Pt. II, S. 1, dt. 12th Feb., 1976, pp. 189-196.

# **EQUAL REMUNERATION ACT, 1976**

(ACT NO. 25 OF 1976)

[11th February, 1976]

*An Act to provide for the payment of equal remuneration to men and women workers and for the prevention of discrimination, on the ground of sex, against women in the matter of employment and for matters connected therewith or incidental thereto.*

Be it enacted by Parliament in the Twenty-seventh year of the Republic of India as follows :—

## **CHAPTER-I**

### **PRELIMINARY**

#### **Short title, extent and commencement**

1. (1) This Act may be called the Equal Remuneration Act, 1976.  
(2) It extends to the whole of India.  
(3) It shall come into force on such date, not being later than three years from the passing of this Act, as the Central Government may, by notification, appoint and different dates may be appointed for different establishments or employments.

#### **Definitions**

2. In this Act, unless the context otherwise requires,—
  - (a) "appropriate Government" means,—
    - (i) in relation to any employment carried on by or under the authority of the Central Government or a railway administration, or in relation to a banking company, a mine, oilfield or major port or any corporation established by or under a Central Act, the Central Government, and
    - (ii) in relation to any other employment, the State Government;
  - (b) "commencement of this Act" means, in relation to an establishment or employment, the date on which this Act comes into force in respect of that establishment or employment;
  - (c) "employer" has the meaning assigned to it in clause (f) of Section 2 of the Payment of Gratuity Act, 1972 (39 of 1972);
  - (d) "man" and "woman" mean male and female human beings, respectively, of any age;
  - (e) "Notification" means a notification published in the Official Gazette;

- (f) "Prescribed" means prescribed by rules made under this act;
- (g) "remuneration means the basic wage or salary, and any additional emoluments whatsoever payable, either in cash or in kind, to a person employed in respect of employment or work done in such employment, if the terms of the contract of employment, express or implied, were fulfilled;
- (h) "same work or work of a similar nature" means work in respect of which the skill, effort and responsibility required are the same, when performed under similar working conditions, by a man or a woman and the differences, if any, between the skill, effort and responsibility required of a man and those required of a woman are not of practical importance in relation to the terms and conditions of employment;
- (i) "Worker" means a worker in any establishment or employment in respect of which this Act has into come force;
- (j) Words and expressions used in this Act and not defined but defined in the Industrial Disputes Act, 1947 (14 of 1947), shall have the meanings respectively assigned to them in that Act.

**Act to have overriding effect**

- 3. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law or in the terms of any award, agreement or contract of service, whether made before or after the commencement of this act, or in any instrument having effect under any law for the time being in force.

**CHAPTER-II**

**PAYMENT OF REMUNERATION AT EQUAL RATES TO MEN  
AND WOMEN WORKERS AND OTHER MATTERS**

**Duty of employer to pay equal remuneration to men and women workers  
for same work or work of similar nature**

- 4. (1) No employer shall pay to any worker, employed by him in an establishment or employment, remuneration, whether payable in cash or in kind, at rates less favourable than those at which remuneration is paid by him to the workers of the opposite sex in such establishment or employment for performing the same or work of a similar nature.

(2) No employer shall, for the purpose of complying with the provisions of sub-section (1), reduce the rate of remuneration of any worker.

(3) where , in an establishment or employment, the rates of remuneration payable before the commencement of this Act for men and women workers for the same work or work of a similar nature are different only on the ground of sex,

then the higher (in cases where there are only two rates), or, as the case may be, the highest (in cases where there are more than two rates) of such rates shall be rate at which remuneration shall be payable, on and from such commencement, to such men and women workers :

Provided that nothing in this sub-section shall be deemed to entitle a worker to the revision of the state of remuneration payable to him or her with reference to the service rendered by him or her before the commencement of this Act.

**No discrimination to be made while recruiting men and women workers**

**5.** On and from the commencement of this Act, no employer shall while making recruitment for the same work or work of a similar nature, [or in any condition of service subsequent to recruitment such as promotions, training or transfer,] make any discrimination against women except where the employment of women in such work is prohibited or restricted by or under any law for the time being in force :

Provided that the provisions of this section shall not affect any priority of reservation for Scheduled Castes or Scheduled Tribes, ex-servicemen, retrenched employees or any other class or category of persons in the matter of recruitment to the posts in an establishment or employment.

**Advisory Committee**

**6.** (1) For the purpose of providing increasing employment opportunities for women, the appropriate Government shall constitute one or more advisory committees to advise it with regard to the extent to which women may be employed in such establishments or employments as the Central Government may, by notification, specify in this behalf.

(2) Every Advisory Committee shall consist of no less than ten persons, to be nominated by the appropriate Government, of which one half shall be women.

(3) In tendering its advice, the Advisory Committee shall have regard to the number of women employed in the concerned establishment or employment, the nature of work, hours of work, suitability of women for employment, as the case may be, the need for providing increasing employment opportunities for women, including part-time employment, and such other relevant factors as the Committee may think fit.

(4) The Advisory Committee shall regulate its own procedure.

(5) The appropriate Government may, after considering the advice tendered to it by the Advisory Committee and after giving to the persons concerned in the establishment or employment an opportunity to make representations, issue directions in respect of employment of women workers as the appropriate Government may think fit.

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1. Ins. by Act 49 of 1987, S. 2.

**Power of appropriate Government to appoint authorities for hearing and deciding claims and complaints**

7. (1) The appropriate Government may, by notification, appoint such officers, not below the rank of a Labour Officer, as it thinks fit to be the authorities for the purpose of hearing and deciding :

- (a) complaints with regard to the contravention of any provision of this Act ;
- (b) Claims arising out of non-payment of wages at equal rates to men and women workers for the same work or work of a similar nature, and may, by the same or subsequent notification, define the local limits within which each such authority shall exercise its jurisdiction.

(2) Every complaint or claim referred to in sub-section (1) shall be made in such manner as may be prescribed.

(3) If any question arises as to whether two or more works are of the same nature or of a similar nature, it shall be decided by the authority appointed under sub-section (1).

(4) Where a complaint or claim is made to the authority appointed under sub-section (1), it may after giving the applicant and the employer an opportunity of being heard, and after such inquiry as it may consider necessary, direct—

- (i) in the case of a claim arising out of non-payment of wages at equal rates to men and women workers for the same work or work of a similar nature, that payment be made to the worker of the amount by which the wages payable to him exceed the amount actually paid ;
- (ii) in the case of complaint, that adequate steps be taken by the employer so as to ensure that there is no contravention of any provision of this Act.

(5) Every authority appointed under sub-section (1) shall have all the powers of a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908), for the purpose of taking evidence and of enforcing the attendance of witness and compelling the production of documents, and every such authority shall be deemed to be Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1973).

(6) Any employer or worker aggrieved by any order made by an authority under sub-section (1), on a complaint or claim may, within thirty days from the date of the order, prefer an appeal to such authority as the appropriate Government may, by notification, specify in this behalf, and that authority may, after hearing the appeal, confirm, modify or reverse the order appealed against and no further appeal shall lie against the order by such authority.

(7) The authority referred to in sub-section (6) may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the period specified in sub-section (6), allow the appeal to be preferred within a further period of thirty days but not thereafter.

(8) The provisions of sub-section (1) of Section 33C of the Industrial Disputes Act, 1947 (14 of 1947), shall apply for the recovery of monies due from an employer arising of the decision of an authority appointed under this section.

### **CHAPTER-III**

#### **MISCELLANEOUS**

##### **Duty of employers to maintain registers**

**8.** On and from the commencement of this Act, every employer shall maintain such registers and other documents in relation to the workers employed by him as may be prescribed.

##### **Inspectors**

**9.** (1) The appropriate Government may, by notification, appoint such persons as it may think fit to be Inspectors for the purpose of making an investigation as to whether the provisions of this Act, or the rules made there under, are being complied with by employers, and may define the local limits within which an Inspector may make such investigation.

(2) Every Inspector shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code (45 of 1860).

(3) An Inspector may, at any place within the local limits of his jurisdiction,—

(a) enter, at any reasonable time, with such assistance as he thinks fit, any building, factory, premises or vessel;

(b) require any employer to produce any register, muster-roll or other documents relating to the employment of workers, and examine such documents;

(c) take, on the spot or otherwise, the evidence of any person for the purpose of ascertaining whether the provisions of this Act are being, or have been, complied with;

(d) examine the employer, his agent or servant or any other person found in charge of the establishment or any premises connected therewith or any person whom the Inspector has reasonable cause to believe to be, or to have been a worker in the establishment;

(e) make copies, or take extracts from, any register or other document maintained in relation to the establishment under this Act.

(4) Any person required by an Inspector to produce any register or other document or to give any information shall comply with such requisition.

##### **Penalties**

**10.** (1) If, after the commencement of this Act, any employer, being required by or under the Act, so to do—

(a) omits or fails to maintain any or other document in relation to workers employed by him, or

- (b) omits or fails to produce any register, muster-roll or other document relating to the employment of workers, or
  - (c) omits or refuses to give any evidence or prevents his agent, servant, or any other person in charge of the establishment, or any worker, from giving evidence, or
  - (d) omits or refuses to give any information he shall be punishable <sup>2</sup>[with simple imprisonment for a term which may extend to one month or with fine which may extend to ten thousand rupees or with both]
- (2) If, after the commencement of this Act, any employer—
- (a) makes any recruitment in contravention of the provisions of this Act, or
  - (b) makes any payment of remuneration at unequal rates to men and women workers, for the same work or work of a similar nature, or
  - (c) makes any discrimination between men and women workers in contravention of the provisions of this Act, or
  - (d) omits or fails to carry out any direction made by the appropriate Government under sub section (5) of section 6 he shall be punishable with <sup>3</sup>[fine which shall not be less than ten thousand rupees but which may extend to twenty thousand rupees or with imprisonment for a term which shall not be less than three months but which may extend to one year or with both for the first offence, and with imprisonment which may extend to two years for the second and subsequent offences.]
- (3) If any person being required so to do, omits or refuses to produce to an Inspector any register or other document or to give any information, he shall be punishable with fine which may extend to five hundred rupees.

#### **Offences by companies**

**II.** (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or

2. Subs. by Act 49 of 1987, S. 3

3. Subs. by Act 49 of 1987, S. 3

other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.—* For the purposes of this section,—

- (a) “company” means any body corporate and includes a firm or other association of individuals; and
- (b) “director”, in relation to a firm, means a partner in the firm.

#### **Cognizance and trial of offences**

**412.** (1) No court inferior to that of a Metropolitan Magistrate or Judicial Magistrate of the first class shall try any offence punishable under this Act.

(2) No court shall take cognizance of an offence punishable under this Act except upon

- (a) its own knowledge or upon a complaint made by the appropriate government or an officer authorised by it in this behalf, or
- (b) a complaint made by the person aggrieved by the offence or by any recognised welfare institution or organisation.

*Explanation.—* For the purposes of this sub-section “recognised welfare institution or organisation” means a social welfare organisation or institution recognised in this behalf by the Central or State Government.]

#### **Power to make rules**

**13.** (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

- (a) the manner in which complaint or claim referred to in sub-section (1) of Section 7 shall be made;
- (b) registers and other documents which an employer is required under Section 8 to maintain in relation to the workers employed by him;
- (c) any other matter which is required to be, or may be, prescribed.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such

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4. Subs. by Act 49 of 1987, S. 4

modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**Power of Central Government to give directions**

**14.** The Central government may give directions to a state Government as to the carrying into execution of this Act in the state.

**15. <sup>5</sup>Act not to apply in certain special cases**

- (a) to cases affecting the terms and conditions of a woman's employment in complying with the requirements of any law giving special treatment to women, or
- (b) to any special treatment accorded to women in connection with—
  - (i) the birth or expected birth of a child, or
  - (ii) the terms and conditions relating to retirement, marriage or death or to any provision made in connections with the retirement, marriage or death.]

**Power to make declaration**

**16.** Where the appropriate Government is, on a consideration of all the circumstances of the case, satisfied that the differences in regard to the remuneration, or a particular species of remuneration, of men and women workers in any establishment or employment is based on a factor other than sex, it may, by notification, make a declaration to that effect, and any act of the employer attributable to such a difference shall not be deemed to be a contravention of any provision of this Act.

**Power to remove difficulties**

**17.** If any difficulty arises in giving effect to the provisions of this Act, the Central government may, by notification, make an order, not inconsistent with the provisions of this Act, which appears to it to be necessary for the purpose of removing the difficulty:

Provided that every such order shall, as soon as may be after it is made, be laid before each house of Parliament.

**Repeal and saving**

**18. (1)** The Equal Remuneration Ordinance, 1975 (12 of 1975) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed (including any notification, nomination, appointment, order or direction made there under) shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act were in force when such thing was done or action was taken.

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5. Subs. by Act 49 of 1987, S. 5

*Equal Remuneration Act, 1966*

**4. LIST OF ESTABLISHMENTS IN WHICH THE EQUAL REMUNERATION ACT, 1976 HAS COME INTO FORCE**

| Establishment  | Date       | G. O. No. & Date                      |
|--|------------|---------------------------------------|
| 1. Local Authorities   | 1-1-1976   | Noti. No. 730 (E)<br>dated 26-12-1975 |
| 2. Hospitals, Nursing Homes and Dispensaries   | 27-11-1976 | S. O. 58 (E)<br>dated 24-1-1976       |
| 3. In Banks, Insurance Cos. and other financial Institutions   | 8-3-1976   | S. O. 175 (E)<br>dated 6-3-1976       |
| 4. Educational, Teaching, Training and Research Institutions   | 5-4-1976   | S. O. 282 (E)<br>dated 3-4-1976       |
| 5. In Mines as defined by Section 2(1) of Mines Act, 1952  | 1-5-1976   | S. O. 307 (E)<br>dated 22-4-1976      |
| 6. Employees' Provident Fund Organisation, the Coal Mines Provident Fund Organisation and the Employees' State Insurance Corporation | 1-5-1976   | S. O. 308 (E)<br>dated 22-4-1976      |
| 7. Food Corporation of India, Central Warehousing Corporation and the State Warehousing Corporations                                 | 1-7-1976   | S. O. 437 (E)<br>dated 29-6-1976      |
| 8. Employments in the manufacture of textiles and textile products specified in the following Schedule :                             | 15-7-1976  | S. O. 473 (E)<br>dated 15-7-1976      |

**SCHEDULE**

*Manufacture of textiles and textile products*

*Manufacture of Cotton Textile*

- (1) Cotton ginning, cleaning and baling.
- (2) Cotton, spinning, weaving, shrinking, sanforising, mercerising and finishing of cotton textiles in mills.
- (3) Printing, dyeing and bleaching of cotton textiles.
- (4) Cotton spinning other than in mills (Charkha).
- (5) Production of Khadi.
- (6) Weaving and finishing of cotton textiles in handlooms, other than Khadi.
- (7) Weaving and finishing of cotton textiles in powerlooms.
- (8) Cotton textiles not covered by any other entry.

| Establishment   | Date | G. O. No. & Date |
|---|------|------------------|
| <i>Manufacture of Wool, Silk and Synthetic Fibre Textiles</i>                                       |      |                  |
| (9) Wool cleaning, baling and pressing.   |      |                  |
| (10) Wool spinning, weaving and finishing in mills.   |      |                  |
| (11) Wool spinning "and weaving (other than in mills).  |      |                  |
| (12) Dyeing and bleaching of woollen textiles.  |      |                  |
| (13) Manufacture of wool not covered by any other entry,  |      |                  |
| (14) Spinning, weaving and finishing of silk textiles.  |      |                  |
| (15) Printing, dyeing and bleaching of silk textiles.   |      |                  |
| (16) Spinning, weaving and finishing of other textiles such as synthetic fibres, rayons and nylons. |      |                  |
| (17) Printing, dyeing and bleaching of synthetic textiles.  |      |                  |
| (18) Silk and synthetic fibre textiles not covered by any other entry.                              |      |                  |
| <i>Manufacture of Jute, Hemp and Mesta Textiles</i>   |      |                  |
| (19) Jute and mesta pressing and baling.  |      |                  |
| (20) Jute and mesta spinning and weaving.   |      |                  |
| (21) Dyeing, printing and bleaching of jute textiles.   |      |                  |
| (22) Preparing, spinning, weaving and finishing of hemp and other coarse fibres.                    |      |                  |
| (23) Manufacture of jute bags and other jute textiles not covered by any other entry.               |      |                  |
| <i>Manufacture of Textile Products<br/>(including Wearing Apparel other than Footwear)</i>          |      |                  |
| (24) Knitting mills.  |      |                  |
| (25) Manufacture of all types of threads such as cordage, ropes, twines and nets.                   |      |                  |
| (26) Embroidery and making of crepes, laces and fringes.  |      |                  |
| (27) Weaving carpets, rugs and other similar textile products.                                      |      |                  |

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| Establishment   | Date      | G. O. No. & Date                 |
|---|-----------|----------------------------------|
| (28) Manufacture of all types of textiles, garments including wearing apparel.  |           |                                  |
| (29) Manufacture of raincoats, hats and such other articles.  |           |                                  |
| (30) Manufacture of made-up textile goods (except garments) such as curtains and mosquito nets.                                       |           |                                  |
| (31) Manufacture of water-proof textiles such as oil cloth and tarpaulin.   |           |                                  |
| (32) Manufacture of coir and coir products.   |           |                                  |
| (33) Manufacture of textiles, not covered by any other entry, such as linoleum, padding, wadding, upholstering, filling.              |           |                                  |
| 9. Employment in the manufacture of electrical and electronic machinery, apparatus and appliances specified in the following Schedule | 27-8-1976 | S. O. 570 (E)<br>dated 25-8-1976 |
| :   |           |                                  |

**SCHEDULE**

*Manufacture of electrical and electronic machinery, apparatus and appliances*

- (1) Manufacture of electrical industrial machinery.
- (2) Manufacture of insulated wires and cables.
- (3) Manufacture of dry and wet batteries.
- (4) Manufacture of electrical apparatus, appliances and their parts such as lamps, bulbs, tubes, sockets, switches, fans, insulator (except porcelain); conductors, irons, heaters, shavers, cleansers etc. excluding repairing.
- (5) Manufacture of radio and television transmitting and receiving sets including transistor radio sets, sound reproducing and recording equipment including taperecorders, public address systems, gramophone record and pre-recorded magnetic tapes, wire and wireless, telephone and telegraph equipment, signalling and detection equipment, and apparatus, radar equipment and installations ; parts and supplies specially used for electronic apparatus classified in this group.

| Establishment  | Date      | G. O. No. & Date                 |
|--|-----------|----------------------------------|
| (8) Manufacture of electronic components and accessories not covered by any other entry.   |           |                                  |
| (9) Manufacture of electrical machinery, apparatus, appliances and supplies and parts not covered by any other entry.  |           |                                  |
| 10. Factories located in plantations [For definitions of 'Factory' and 'Plantation' see Factories Act, 1948, S. 2 (m) and Plantations Labour Act, 1951, S. 2 (f)]. | 27-8-1976 | S. O. 568 (E)<br>dated 25-8-1976 |
| 11. Employments in the manufacture of chemicals and chemical products (except products of petroleum and coal) specified in the Schedule :                          | 8-10-1976 | S. O. 662 (E)<br>dated 4-10-1976 |

**SCHEDULE**

*Manufacture of chemicals and chemical products (except products of petroleum and coal)*

- (1) Manufacture of basic industrial organic and inorganic chemicals and gases such as acids, alkalies and their salts; gases like acetylene, oxygen, nitrogen, etc.
- (2) Manufacture of fertilisers and pesticides.
- (3) Manufacture of paints, varnishes and lacquers.
- (4) Manufacture of drugs and medicines.
- (5) Manufacture of perfumes, cosmetics, lotions, hair dressings, tooth pastes, soap in any form, synthetic detergents, shampoos, shaving products, cleansers, washing and scouring products and other toilet preparations.
- (6) Manufacture of inedible oils.
- (7) Manufacture of turpentine, synthetic resins, plastic materials and synthetic fibres like nylon, ammumterylene except glass.
- (8) Manufacture of matches.
- (9) Manufacture of explosives, ammunition and fire works.
- (10) Manufacture of chemical products (not covered by any other entry including photochemicals, sensitised films and paper).

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| Establishment  | Date      | G. O. No. & Date                 |
|--|-----------|----------------------------------|
| 12. Employment in land and water transport specified in the Schedule.  | 8-10-1976 | S. O. 664 (E)<br>dated 5-10-1976 |
| <b>SCHEDULE</b>  |           |                                  |
| <i>Land Transport</i>  |           |                                  |
| (1) Railway transport operated by private companies.   |           |                                  |
| (2) Passenger transport by tramway and bus services.   |           |                                  |
| (3) Passenger transport by other motor vehicles.   |           |                                  |
| (4) Freight transport by motor vehicles.   |           |                                  |
| (5) Hackney carriages, bullock-carts, ekka, tonga, etc.  |           |                                  |
| (6) Transport by animals like horses, elephants, mules, camels, etc.   |           |                                  |
| (7) Transport by man (including rickshaw pullers, hand cart pullers, porters, coolies, etc.)   |           |                                  |
| (8) Pipeline transport.  |           |                                  |
| (9) Supporting services to land transport like operation of highway bridges, toll roads, vehicular tunnels, parking lots, etc.                               |           |                                  |
| <i>Water Transport</i>   |           |                                  |
| (10) Ocean and coastal water transport.  |           |                                  |
| (11) Inland water transport.   |           |                                  |
| (12) Supporting services to water transport like operation and maintenance of piers, docks, pilotage, light-houses, loading and discharging of vessels, etc. |           |                                  |
| 13. In the manufacture of food products specified in the Schedule :  | 10-2-1977 | S. O. 137 (E)<br>dated 5-2-1977  |

**SCHEDULE**

*Employments in the manufacture  
of food products*

- (1) Slaughtering, preparation and preservation of meat.
- (2) Manufacture of dairy products.
- (3) Canning and preservation of fruits and vegetables.
- (4) Canning, preserving and processing of fish crustaceans and similar foods.

| Establishment  | Date      | G. O. No. & Date                |
|--|-----------|---------------------------------|
| (5) Grain mill products.   |           |                                 |
| (6) Manufacture of bakery products.  |           |                                 |
| (7) Manufacture and refining of sugar other than indigenous sugar.                                   |           |                                 |
| (8) Production of indigenous sugar, such as, boora, khandsari or gur, from sugarcane and palm juice. |           |                                 |
| (9) Production of common salt.   |           |                                 |
| (10) Manufacture of cocoa, chocolate and sugar confectionery (including sweet-meats).                |           |                                 |
| (11) Manufacture of hydrogenated oils, such as vanaspati ghee.                                       |           |                                 |
| (12) Manufacture of other edible oils and fats such as mustard oil, groundnut oil or til oil.        |           |                                 |
| (13) Tea processing.   |           |                                 |
| (14) Coffee curing, roasting nad grinding.   |           |                                 |
| (15) Cashewnut processing such as drying, shelling, roasting, and salting of cashewnut.              |           |                                 |
| (16) Manufacture of ice.   |           |                                 |
| (17) Manufacture of prepared animal feeds.   |           |                                 |
| (18) Manufacture of starch.  |           |                                 |
| (19) Manufacture of any other food products.   |           |                                 |
| 14. In other industries as a specified in the Schedule :   | 14-3-1977 | S. O. 203 (E)<br>dated 1-3-1977 |

**SCHEDULE**

*I. Manufacture of beverages, tobacco and tobacco products*

- (1) Distilling, rectifying and blending of spirits.
- (2) Wine industries.
- (3) Malt liquors and malt.
- (4) Production of country liquor and toddy.
- (5) Soft drinks and carbonated water industries.
- (6) Tobacco stemming, redrying and all other operations which are connected with preparing raw leaf tobacco for manufacture.
- (7) Manufacture of bidi.

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| Establishment   | Date | G. O. No. & Date |
|---|------|------------------|
| (8) Manufacture of cigars, cigarettes, cheroot and cigarette tobacco.   |      |                  |
| (9) Manufacture of chewing tobacco, zarda and snuff.  |      |                  |
| (10) Manufacture of tobacco and tobacco products, not elsewhere specified in this notification.   |      |                  |
| <i>II. Manufacture of wood and wood products, furniture and fixtures.</i>   |      |                  |
| (1) Manufacture of veneer, plywood and their products.  |      |                  |
| (2) Sawing and planning of wood (other than plywood).   |      |                  |
| (3) Manufacture of wooden and cane boxes, crates, drums, barrels and other wooden containers, baskets and other rattan, bamboo, reed and willow wares made entirely or mainly of cane, rattan, reed, bamboo and willow.       |      |                  |
| (4) 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). |      |                  |
| (5) Manufacture of wooden industrial goods such as bobbins, blocks, handles, saddling and similar equipment and fixtures.   |      |                  |
| (6) Manufacture of corks and cork products.   |      |                  |
| (7) Manufacture of wooden furniture and fixtures.   |      |                  |
| (8) Manufacture of bamboo and cane furniture and fixtures.  |      |                  |
| (9) Manufacture of wood, bamboo and cane products, not elsewhere specified in this notification.  |      |                  |
| <i>III. Manufacture of paper and paper products and printing, publishing and allied industries</i>  |      |                  |
| (1) Manufacture of pulp, paper and paper board including newsprint.   |      |                  |
| (2) Manufacture of containers and boxes of paper and paper board.   |      |                  |

| Establishment  | Date | G. O. No. & Date |
|--|------|------------------|
| (3) Manufacture of paper and paper board articles not elsewhere classified.  |      |                  |
| (4) Printing and publishing of newspapers.   |      |                  |
| (5) Printing and publishing of periodicals, books, journals, atlases, maps, and sheet music, directories etc.  |      |                  |
| (6) Printing of bank notes, currency notes, postage stamps, security presses etc.  |      |                  |
| (7) Engraving, etching, block making, etc.   |      |                  |
| (8) Book-binding.  |      |                  |
| (9) Printing, publishing and allied activities not elsewhere specified such as envelope printing, picture post card printing, embossing and such other activities. |      |                  |

*IV. Manufacture of leather and leather and fur products (except repair)*

- (1) Training, curing, finishing, embossing and japanning of leather.
- (2) Manufacture of footwear (excluding repair) except vulcanized or moulded rubber or plastic footwear.
- (3) Manufacture of wearing apparel like coats, gloves and such other articles of leather and substitutes of leather.
- (4) Manufacture of leather consumer goods (other than apparel and footwear).
- (5) Scraping, currying, tanning, bleaching and dyeing of fur and other pelts for the trade..
- (6) Manufacture of wearing apparel of fur and pelts.
- (7) Manufacture of fur and skin rugs and other articles.
- (8) Manufacture of leather and fur products, not elsewhere specified in this notification.

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| Establishment   | Date | G. O. No. & Date |
|---|------|------------------|
| <i>V. Manufacture of rubber, plastic, petroleum and coal products</i>   |      |                  |
| (1) Tyre and tube industries.   |      |                  |
| (2) Manufacture of footwear made primarily of vulcanized or moulded rubber.   |      |                  |
| (3) Manufacture of rubber products not elsewhere classified.  |      |                  |
| (4) Manufacture of plastic products not elsewhere classified (except house furnishing).   |      |                  |
| (5) Petroleum refineries.   |      |                  |
| (6) Manufacture of products of petroleum not elsewhere classified.  |      |                  |
| (7) Production of coal tar in coke ovens.   |      |                  |
| (8) Manufacture of other coal and coal tar products not elsewhere specified in this notification.   |      |                  |
| <i>VI. Manufacture of non-metallic mineral products</i>   |      |                  |
| (1) Manufacture of structural clay products.  |      |                  |
| (2) Manufacture of glass and glass products.  |      |                  |
| (3) Manufacture of earthen ware and earthen pottery.  |      |                  |
| (4) Manufacture of chinaware and porcelainware.   |      |                  |
| (5) Manufacture of cement, lime and plaster.  |      |                  |
| (6) Manufacture of mica products.   |      |                  |
| (7) Manufacture of structural stone goods, stone dressing and stone crushing and stoneware.   |      |                  |
| (8) Manufacture of earthen and plaster statues and other products.  |      |                  |
| (9) Manufacture of asbestos, cement and other cement products.  |      |                  |
| (10) Manufacture of miscellaneous, non-metallic mineral products such as slate products, abrasives, graphic products, mineral wool, silica products and other non-metallic mineral products not elsewhere specified in this notification. |      |                  |

| Establishment   | Date | G. O. No. & Date |
|---|------|------------------|
| <b>VII. Basic metal and alloys industries</b>   |      |                  |
| (1) Iron and steel industries.  |      |                  |
| (2) Foundries for casting and forging iron and steel.   |      |                  |
| (3) Manufacture of ferro-alloys.  |      |                  |
| (4) Copper manufacturing.   |      |                  |
| (5) Brass manufacturing.  |      |                  |
| (6) Aluminium manufacturing.  |      |                  |
| (7) Zinc manufacturing.   |      |                  |
| (8) Other non-ferrous metal industries.   |      |                  |
| <b>VIII. Manufacture of metal products and their parts except machinery and transport equipment</b>   |      |                  |
| (1) Manufacture of fabricated metal products such as metal cans from tinplate, terne plate or enamelled sheet metal, metal shipping containers, barrels, drums, kegs, pails, safes, vaults, enamelled, sanitary and all other fabricated metal products not elsewhere specified in this notification. |      |                  |
| (2) Manufacture of structural metal products.   |      |                  |
| (3) Manufacture of furniture and fixtures, primarily of metal.  |      |                  |
| (4) Manufacture of hand tools and general hardware.   |      |                  |
| (5) Enamelling, Japanning, lacquering, galvanising, plating and polishing of metal products.  |      |                  |
| (6) Manufacture of metal utensils, cutlery and kitchenware.   |      |                  |
| (7) Manufacture of metal products except machinery and transport equipments not elsewhere specified in this notification like type founding.  |      |                  |
| <b>IX. Manufacture of machinery, machine tools and parts except electrical machinery</b>  |      |                  |
| (1) Manufacture of agricultural machinery, its equipments and parts.  |      |                  |
| (2) Manufacture and repair of drills, coal cutting machines, earth moving, lifting and hoisting machinery, cranes, conveyors and road rollers and other heavy machinery and equipment used by construction and mining industries.   |      |                  |

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| Establishment  | Date | G. O. No. & Date |
|--|------|------------------|
| (3) Manufacture of prime-movers, boilers and steam generating plants such as diesel engines and their parts.   |      |                  |
| (4) Industrial machinery for food and textile industries.  |      |                  |
| (5) Industrial machinery for other than food and textiles industries.  |      |                  |
| (6) Manufacture of refrigerators, airconditioners, fire-fighting equipment and other parts, components and accessories.  |      |                  |
| (7) Manufacture, alteration, repair of general items of non-electrical machinery, components, equipment and accessories not elsewhere classified.  |      |                  |
| (8) Manufacture of machine tools, their parts and accessories.   |      |                  |
| (9) Manufacture of office, computing and accounting machinery and their parts.   |      |                  |
| (10) Manufacture and repair of non-electrical machinery, equipment, components and accessories not elsewhere classified (such as sewing machines, automatic merchandising machines, washing, laundry, dry cleaning and pressing machines, cooking ranges and ovens, other service industry machines, arms and armament). |      |                  |
| <i>X. Manufacture of transport equipment and their parts</i>   |      |                  |
| (1) Ship building and repairing.   |      |                  |
| (2) Manufacture of locomotives and their parts.  |      |                  |
| (3) Manufacture of railway wagons and coaches and their parts.   |      |                  |
| (4) Manufacture of other rail-road equipment.  |      |                  |
| (5) Manufacture of motor vehicles and their parts.   |      |                  |
| (6) Manufacture of motor-cycles and scooters and their parts.  |      |                  |
| (7) Manufacture of bicycles and cycle-rickshaws and their parts.   |      |                  |
| (8) Manufacture of aircraft and its parts.   |      |                  |

| Establishment  | Date     | G. O. No. & Date                 |
|--|----------|----------------------------------|
| (9) Bullock-carts, push-carts, hand carts, etc.  |          |                                  |
| (10) Manufacture of transport equipment and their parts not elsewhere specified in this notification.  |          |                                  |
| <b><i>IX. Other Manufacturing Industries</i></b>   |          |                                  |
| (1) Manufacture of medical, surgical and scientific equipment.   |          |                                  |
| (2) Manufacture of photographic and optical goods (excluding photo chemicals, sensitised paper and film).  |          |                                  |
| (3) Manufacture of watches and clocks.   |          |                                  |
| (4) Manufacture of jewellery and related articles.   |          |                                  |
| (5) Minting of coins.  |          |                                  |
| (6) Manufacture of sports and athletic goods.  |          |                                  |
| (7) Manufacture of musical instruments.  |          |                                  |
| (8) Manufacture of stationery articles like fountain pens, pencils, pens, pin cushions, tags and such other articles not elsewhere specified in this notification.   |          |                                  |
| (9) Manufacture of miscellaneous products not elsewhere specified in this notification such as costume jewellery, costume novelties, feathers, plumes, artificial flowers, brooms, brushes, lamp shades, tobacco pipes, cigarette holders, ivory goods, badges, wigs and similar articles. |          |                                  |
| 15. In relation to electricity, gas (including steam) and water specified in the Schedule.   | 1-4-1977 | S. O. 257 (E)<br>dated 25-3-1977 |

**SCHEDULE**

- (1) *Electricity*
  - (i) Generation and transmission of electric energy.
  - (ii) Distribution of electric energy to household, industrial and commercial and other users.

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| Establishment  | Date     | G. O. No. & Date             |
|--|----------|------------------------------|
| (2) <i>Gas (including steam)</i><br>Manufacture of gas in gas works and distribution through mains to household, industrial, commercial and other users. |          |                              |
| (3) <i>Water</i><br>Water supply, that is to say, collection, purification and distribution of water.  |          |                              |
| 16. In wholesale and retail trade and restaurants and hotels specified in the Schedule :   | 1-7-1977 | S. O. 2268<br>dated 1-7-1977 |

**SCHEDULE**

*Wholesale trade in food, textiles, live animals, beverages and intoxicants*

- (1) Wholesale trade in cereals and pulses.
- (2) Wholesale trade in food stuffs other than cereals and pulses.
- (3) Wholesale trade in textiles and textile products like all kinds of fabrics, garments, shirtings, suiting and hosiery goods.
- (4) Wholesale trade in beverages other than intoxicants such as aerated water.
- (5) Wholesale trade in intoxicants like wines and liquors including bottling of wines and liquors.
- (6) Wholesale trade in tobacco and tobacco products.
- (7) Wholesale trade in animals.
- (8) Wholesale trade in straw and fodder.

*Wholesale trade in fuel, light, chemicals, perfumery, ceramics and glass*

- (10) Wholesale trade in medicines and chemicals.
- (11) Wholesale trade in fuel and lighting products.
- (12) Wholesale trade in toilets, perfumery and cosmetics.
- (13) Wholesale trade in metal, porcelain and glass utensils, crockery and chinaware.

| Establishment  | Date  | G. O. No. & Date |
|--|---|------------------|
| <i>Wholesale trade in wood, paper,<br/>skins and inedible oils</i>   |   |                  |
| (14) Wholesale trade in petrol, mobil oil and allied products.   |   |                  |
| (15)   | Wholesale trade in wood, cane, bamboo, thatches and such other articles.  |                  |
| (16)   | Wholesale trade in paper and other stationery goods.  |                  |
| (17)   | Wholesale trade in skin, leather and fur and such other articles.   |                  |
| <i>Wholesale trade in all types of machinery,<br/>equipment including transport and<br/>electrical equipment</i> |   |                  |
| (18)   | Wholesale trade in agricultural and industrial machinery, harvestors, threshers, sowing machines and such other articles. |                  |
| (19)   | Wholesale trade in electrical machinery and equipment.  |                  |
| (20)   | Wholesale trade in transport and storage equipment.   |                  |
| <i>Wholesale trade in<br/>miscellaneous manufactures</i>   |   |                  |
| (21)   | Wholesale trade in furniture and fixtures.  |                  |
| (22)   | Wholesale trade in rubber and rubber products.  |                  |
| (23)   | Wholesale trade in household equipment not elsewhere classified.  |                  |
| (24)   | Wholesale trade in building materials.  |                  |
| (25)   | Wholesale trade in clocks and eye-glasses (including frames of eye glasses).  |                  |
| (26)   | Wholesale trade in hardware and sanitary equipment.   |                  |
| (27)   | Wholesale trade in scientific, medical and surgical instruments.  |                  |
| (28)   | Wholesale trade in precious metals, stone and jewellery.  |                  |
| (29)   | Wholesale trade in goods not elsewhere specified.   |                  |
| <i>Retail trade in food and food articles,<br/>beverages, tobacco and intoxicants</i>                            |   |                  |
| (30)   | Grain and grocery store.  |                  |

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| Establishment  | Date | G. O. No. & Date |
|--|------|------------------|
| (31) Vegetable and fruit selling.  |      |                  |
| (32) Deal in meat, fish and poultry.   |      |                  |
| (33) Dealing in sweetmeat, bakery products, dairy products and eggs.                                     |      |                  |
| (34) Pan, bidi and cigarette shops.  |      |                  |
| (35) Dealing in aerated water, soft drinks and ice cream.  |      |                  |
| (36) Wine and liquor shops.  |      |                  |
| (37) Retail trade in food and food articles, beverages, tobacco and intoxicants not elsewhere specified. |      |                  |
| <i>Retail trade in textiles</i>  |      |                  |
| (38) Dealing in textiles (non-readymade).  |      |                  |
| (39) Dealing in readymade garments.  |      |                  |
| <i>Retail trade in fuel and other household utilities and durables</i>                                   |      |                  |
| (40) Dealing in firewood, coal and kerosene oil.   |      |                  |
| (41) Utensil shops.  |      |                  |
| (42) Fancy stores (including) stores dealing in crockery and glassware).                                 |      |                  |
| (43) Dealing in electrical and electronic goods.   |      |                  |
| (44) Furniture shops.  |      |                  |
| (45) Jewellery marts.  |      |                  |
| (46) Footwear shops.   |      |                  |
| (47) Retail trade in fuel and other household utilities and durables not elsewhere classified.           |      |                  |
| <i>Retail trade in relation to certain other goods</i>   |      |                  |
| (48) Medical shops.  |      |                  |
| (49) Booksellers and stationers.   |      |                  |
| (50) Dealing in building material.   |      |                  |
| (51) Dealing in transport equipment.   |      |                  |
| (52) Petrol filling stations.  |      |                  |
| (53) Retail trade in goods not elsewhere classified.   |      |                  |
| <i>Restaurants and hotels</i>  |      |                  |
| (54) Restaurants, cafes and other eating and drinking places.  |      |                  |
| (55) Hotels, rooming houses, camps and other lodging places.   |      |                  |

| Establishment   | Date      | G. O. No. & Date                 |
|---|-----------|----------------------------------|
| 17. In relation to agriculture and activities allied to agriculture specified in the Schedule | 2-10-1977 | S. O. 692 (E)<br>dated 29-0-1977 |

**SCHEDULE**

*Agricultural Production*

- (1) Cereal crops (paddy, wheat, jowar, bajra maize, ragi, barley, gram, etc.).
- (2) Pulses (arhar, moong, masur, urd, etc.).
- (3) Raw cotton.
- (4) Raw jute, mesta.
- (5) Sanhemp and other kindred fibres.
- (6) Production of oil seeds such as sesamum, groundnuts, rape, mustard, linseed, castor seeds, etc.
- (7) Sugar-cane.
- (8) Roots and tubers, vegetables, pan, singhara, chillies and spices (other than pepper and cardamom) and flowers and parts of plants.
- (9) Agricultural production not elsewhere classified.

*Livestock Production*

- (10) Cattle and goat-breeding, rearing, ranching etc. and production of milk.
- (11) Rearing of sheep and production of wool.
- (12) Rearing of horses, mules, camels and other pack animal.
- (13) Rearing of pigs and other animals.
- (14) Rearing of ducks, hens and other birds and production of eggs.
- (15) Rearing of bees and production of honey and wax.
- (16) Rearing of silk-worms and production of cocoons and raw silk.
- (17) Rearing of live-stock and production of live-stock products not elsewhere classified.

*Agricultural Services*

- (18) Pest destroying spraying, pruning of infected stems.
- (19) Operation of irrigation system.
- (20) Animal shearing and live-stock services (other than veterinary services.)
- (21) Grading agricultural and livestock products.

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| Establishment  | Date      | G. O. No. & Date                 |
|--|-----------|----------------------------------|
| (22) Horticultural and nursery service.  | 2-10-1977 | S. O. 697 (E)<br>dated 30-9-1977 |
| (23) Soil conservation.  |           |                                  |
| (24) Scientific services like soil testing.  |           |                                  |
| (25) Agricultural services not elsewhere classified<br>(like land clearing, land draining, etc.).  |           |                                  |
| <i>Hunting, Trapping and Game Propagation</i>  |           |                                  |
| (26) Hunting, trapping and game propagation for<br>commercial purposes (other than for sport).   |           |                                  |
| <i>Forestry and Logging</i>  |           |                                  |
| (27) Planting, replanting and conservation of<br>forests.  |           |                                  |
| (28) Logging—felling and cutting of trees and<br>preparation of rough, round hewn or river logs<br>(including incidental hauling).         |           |                                  |
| (29) Production of fuel (including charcoal by<br>burning) by exploitation of forests.   |           |                                  |
| (30) Gathering of fodder by exploitation of forests.   |           |                                  |
| (31) Gathering of uncultivated materials such as<br>gums, resins, lac, barks, herbs, wild fruits and<br>leaves by exploitation of forests. |           |                                  |
| (32) Other forest products not elsewhere classified<br>such as mungh.  |           |                                  |
| <i>Fishing</i>   |           |                                  |
| (33) Ocean, sea and coastal fishing.   |           |                                  |
| (34) Inland water fishing.   |           |                                  |
| (35) Pisciculture—rearing of fish.   |           |                                  |
| (36) Collection of pearls, conches, shells, sponge<br>and other sea products.  |           |                                  |
| (37) Fishing and allied activities not elsewhere<br>classified.  |           |                                  |
| 18. In Transport, Storage, Warehousing and<br>Communications specified in the Schedule :   |           |                                  |

**SCHEDULE**

*Transport, Storage and Communications*

- (1) Services Incidental to Transport, such as  
packing, crating, travel agency.

*Storage and Warehousing*

- (2) Warehousing.
- (3) Cold storage.
- (4) Storage and Warehousing not else-where  
classified.

| Establishment  | Date      | G. O. No. & Date |
|--|-----------|------------------|
| <i>Communications</i>  |           |                  |
| (5) Postal, telegraphic, wireless and signal communications.             |           |                  |
| (6) Telephone communications.  |           |                  |
| (7) Communications not elsewhere classified.                             | 2-10-1977 | S. O. 699 (E)    |
| 19. On construction and in activities therewith, specified in Schedule : |           | dated 30-9-1977  |

## SCHEDULE

J. Construction

- (1) Construction and maintenance of buildings (including aerodromes).
  - (2) Construction and maintenance of roads, railways, bridges, tunnels, pipelines, ports, harbours, runways and similar works.
  - (3) Construction and maintenance of telegraph and telephone lines and other communication systems.
  - (4) Construction and maintenance of waterways and water reservoirs such as bunds, embankments, dams, canals, tanks, wells and tubewells.
  - (5) Construction of hydro-electric projects.
  - (6) Construction of industrial plants including thermal plants.
  - (7) Construction not elsewhere classified.

#### *II. Activities connected with construction*

- (1) Plumbing.
  - (2) Heating and air conditioning installation, lift installation, sound proofing and similar works.
  - (3) Setting of tile, marble, brick, glass and stone.
  - (4) Plumber works such as fixing of doors, windows, panels, painting and decorating.
  - (5) Electrical installation.
  - (6) Other activities connected with construction, not elsewhere classified, such as fixing of handymen.

20. In Air-Transport Industry consisting of :- 26-1-1978 S. O. 93  
 (i) Air transport carriers (passengers and freight). dated 31-12-1977  
 (ii) Supporting services to airtransport, like operation of airports, flying facilities, radio beacons, flying control centres, radar stations and such others.

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| Establishment  | Date     | G. O. No. & Date                |
|--|----------|---------------------------------|
| 21. In Real Estate and Business Service and Legal Services specified in the Schedule : | 6-3-1978 | S. O. 144 (E)<br>dated 2-3-1978 |

**SCHEDULE**

*I. Real Estate and Business Services*

- (1) Purchase, sale, letting and operating of real estate such as residential and non-residential buildings, developing and subdividing real estate into plots, lessors of real property, real estate agents, brokers and Managers engaged in renting, buying and selling, managing and appraising real estate on a contract or fee basis.
- (2) Purchase and sale agents and brokers of real estate.
- (3) Auctioneering.
- (4) Accounting, auditing and book-keeping services.
- (5) Data Processing and Tabulating Services.
- (6) Engineering, architectural and technical services.
- (7) Advertising and Publicity services.
- (8) Machinery and equipment, rental and leasing.
- (9) News Agencies, e.g., P.T.I., U.N.I., Reuter, etc.
- (10) Business services, except machinery and equipment, rental and leasing not elsewhere classified including wrapping, packaging and filling.

*II. Legal Services*

- (11) Legal Services, such as those rendered by advocates, barristers, solicitors, pleaders, mukhiars and such others.
- 22. In relation to Community, Social and Personal Services specified in the Schedule

3-6-1978

S. O. 356 (E)  
dated 26-5-1978

**SCHEDULE**

*Sanitary Services*

Sanitation and similar services such as garbage and sewage disposal, operation of drainage systems and all other types of work connected with public health and sanitation.

*Medical and Health Services*

Veterinary Services.

| Establishment   | Date | G. O. No. & Date |
|---|------|------------------|
| <i>Community Services</i>   |      |                  |
| (1) Religious services by organisations or individuals.   |      |                  |
| (2) Welfare services rendered by organisations operating on a non-profit basis for the promotion of welfare of community such as relief societies, creches, homes for aged, blind, fire brigade services and such others. |      |                  |
| (3) Business, professional and labour organisations.  |      |                  |
| (4) Community services not elsewhere classified.  |      |                  |
| <i>Recreational and Cultural Services</i>   |      |                  |
| (1) Motion picture production.  |      |                  |
| (2) Motion picture distribution and projection.   |      |                  |
| (3) Theatrical producers and entertainment services.  |      |                  |
| (4) Authors, Music composers and other independent artists not elsewhere classified.  |      |                  |
| (5) Radio and television broadcasting.  |      |                  |
| (6) Operation of circuses and race tracks.  |      |                  |
| (7) Libraries, museums, botanical and zoological gardens, zoos, game sanctuaries and such others.   |      |                  |
| (8) Amusement and recreational services not elsewhere classified.   |      |                  |
| <i>Personal Services</i>  |      |                  |
| (1) Domestic services.  |      |                  |
| (2) Laundries, laundry services and cleaning and dyeing plants.   |      |                  |
| (3) Hair dressing such as those done by barbers, hair dressing saloons and beauty shops.  |      |                  |
| (4) Portrait and commercial photographic studios.   |      |                  |
| (5) Personal services not elsewhere classified.   |      |                  |
| <i>Repair Services</i>  |      |                  |
| (1) Repair of footwear and other leather goods.   |      |                  |
| (2) Electrical repair shops.  |      |                  |
| (3) Repair of motor vehicles and motor-cycles.  |      |                  |
| (4) Repair of watches, clocks and jewellery.  |      |                  |
| (5) Repair of bicycles and cycle rickshaws.   |      |                  |
| (6) Repair in enterprises not elsewhere classified.   |      |                  |
| <i>Other Services</i>   |      |                  |
| Services in relation to Community, Social and Personal Services not elsewhere specified in this Schedule.   |      |                  |