

**Table (A) Known as Regulated Sectors**

<b>Sl. No.</b>	<b>Industry/ Sector/ Product/ Service</b>	<b>Customs Tariff Act Heading (wherever applicable)</b>
1	Telecommunication services made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature and regulated by the Telecom Regulatory Authority of India under the Telecom Regulatory Authority of India Act, 1997 (24 of 1997); including activities that requires authorization or license issued by the Department of Telecommunications, Government of India under Indian Telegraph Act, 1885 (13 of 1885);	<b>Not applicable.</b>
2	Generation, transmission, distribution and supply of electricity regulated by the relevant regulatory body or authority under the Electricity Act, 2003 (36 of 2003);	<b>Generation-2716; Other-Activity Not Applicable</b>
3	Petroleum products; including activities regulated by the Petroleum and Natural Gas Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006);	<b>2709 to 2715; Other Activity-Not Applicable</b>
4	Drugs and pharmaceuticals;	<b>2901 to 2942; 3001 to 3006.</b>
5	Fertilisers;	<b>3102 to 3105.</b>
6	Sugar and industrial alcohol;	<b>1701; 1703; 2207.</b>

**Table (B) Known as Non-Regulated Sectors**

Sl. No.	Industry/ Sector/ Product/ Service	Customs Tariff Act Heading (wherever applicable)
1	Machinery and mechanical appliances used in defence, space and atomic energy sectors excluding any ancillary item or items; Explanation. – For the purposes of this sub-clause, any company which is engaged in any item or items supplied exclusively for use under this clause, shall be deemed to be covered under these rules	<b>8401; 8801 to 8805; 8901 to 8908.</b>
2	Turbo jets and turbo propellers;	<b>8411</b>
3	Arms, ammunitions and Explosives;	<b>3601 to 3603; 9301 to 9306.</b>
4	Propellant powders; prepared explosives (other than propellant powders); safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators;	<b>3601 to 3603</b>
5	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus;	<b>8526</b>
6	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles, that are funded (investment made in the company) to the extent of ninety per cent or more by the Government or Government agencies;	<b>8710</b>
7	Port services of stevedoring, pilotage, hauling, mooring, re-mooring, hooking, measuring, loading and unloading [services rendered for a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports under the Major Port Trusts Act, 1963 (38 of 1963)];	<b>Not applicable.</b>
8	Aeronautical services of air traffic management, aircraft operations, ground safety services, ground handling, cargo facilities and supplying fuel rendered [at the airports] and regulated by the Airports Economic Regulatory Authority under the Airports Economic Regulatory Authority of India Act, 2008 (27 of 2008);	<b>Not applicable</b>
9	Iron and Steel;	<b>7201 to 7229; 7301 to 7326</b>
10	Roads and other infrastructure projects corresponding to para No. (1) (a) as specified in Schedule VI of the Companies Act, 2013 (18 of 2013);	<b>Not applicable.</b>
11	Rubber and allied products; including products regulated by the Rubber Board constituted under the Rubber Act, 1947 (XXIV of 1947);	<b>4001 to 4017</b>
12	Coffee and tea;	<b>0901 to 0902</b>
13	Railway or tramway locomotives, rolling stock, railway or tramway fixtures and fittings, mechanical (including electro mechanical) traffic signalling equipment's of all kind;	<b>8601 to 8608 [8609]</b>
14	Cement;	<b>2523; 6811 to 6812</b>
15	Ores and Mineral products;	<b>2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2617</b>

## Inventory Valuation

In accordance with Sec. 142 of the Income Tax-61 & Sec. 148 of the Companies Act 13

-Pankaj Kannaujia

16	Mineral fuels (other than Petroleum), mineral oils etc.;	<b>2701 to 2708</b>
17	Base metals;	<b>7401 to 7403; 7405 to 7413; 7419; 7501 to 7508; 7601 to 7614; 7801 to 7802; 7804; 7806; 7901 to 7905; 7907; 8001; 8003; 8007; 8101 to 8113.</b>
18	Inorganic chemicals, organic or inorganic compounds of precious metals, rare-earth metals of radioactive elements or isotopes, and organic chemicals;	<b>2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824.</b>
19	Jute and Jute Products;	<b>5303, [ 5307,] 5310</b>
20	Edible Oil;	<b>1507 to 1518</b>
21	Construction Industry as per para No. (5) (a) as specified in Schedule VI of the Companies Act, 2013 (18 of 2013);	<b>Not applicable.</b>
22	Health services, namely functioning as or running hospitals, diagnostic centres, clinical centres or test laboratories;	<b>Not applicable.</b>
23	Education services, other than such similar services falling under philanthropy or as part of social spend which do not form part of any business;	<b>Not applicable</b>
24	Milk powder;	<b>402</b>
25	Insecticides;	<b>3808</b>
26	Plastics and polymers;	<b>3901 to 3914; 3916 to 3921; 3925</b>
27	Tyers and tubes;	<b>4011 to 4013</b>
28	Pulp and Paper	<b>[ 4701 to 4704,] 4801 to 4802.</b>
29	Textiles;	<b>5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; [ 5307;] 5310; 5401 to 5408; 5501 to 5516</b>
30	Glass;	<b>7003 to 7008; 7011; 7016</b>
31	Other machinery and Mechanical Appliances;	<b>8402 to 8487</b>
32	Electricals or electronic machinery	<b>8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547.</b>
33	<b>Production, import and supply or trading of following medical devices, namely:-</b> (i) Cardiac stents; (ii) Drug eluting stents; (iii) Catheters; (iv) Intra ocular lenses; (v) Bone cements; (vi) Heart valves; (vii) Orthopaedic implants; (viii) Internal prosthetic replacements; (ix) Scalp vein set; (x) Deep brain stimulator; (xi) Ventricular peripheral shud; (xii) Spinal implants; (xiii) Automatic impalpable cardiac [defibrillators]; (xiv) Pacemaker (temporary and permanent); (xv) Patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device; (xvi) Cardiac re-synchronise therapy ; (xvii) Urethra spinicture devices; (xviii) Sling male or female; (xix) Prostate occlusion device; and (xx) Urethral stents:	<b>9018 to 9022</b>