



**कर्मचारी भविष्य निधि संगठन
(श्रम मंत्रालय भारत सरकार)**

**Employees' Provident Fund Organisation
(Ministry of Labour, Govt. Of India)**

मुख्य कार्यालय / Head Office

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No. C-III/Compliance-2001/CIR/E.I/2887

Date: 02.05.2014

02 MAY 2014

To

Additional Central PF Commissioners (Zones)

Regional Provident Fund Commissioners (in-charge Regional/Sub-Regional Offices)

Subject : Allotment of Code Numbers- Instructions regarding.

Sir,

The Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (Act for short) is statutorily applicable to all establishments coming under the ambit of the Act. Other establishments on which the Act is not applicable mandatorily can also apply for enrolment under the Act. The EPF Registration number for establishments (Code Numbers) is an administrative arrangement for identifying the establishments and for facilitating the establishment in complying with the statutory provisions.

2. As per extant instructions Code Numbers are to be allotted within thirty days from the receipt of the coverage proposal in the respective EPF offices and after the coverage proposal is verified by the Enforcement Officers.

3. After reviewing the process of allotment of Code Numbers it has been decided to start the process of on-line allotment of Code numbers. Necessary software development for same is underway. Pending roll-out of the on-line allotment of Code numbers it has been decided to revise the existing process of issue of Code Numbers. **Accordingly, in supersession of all existing instructions on the subject, the following instructions are being issued:-**

4. The following minimum essential information/documentation is required along with the request for allotment of Code Number to an establishment. All pages of the documents submitted by the establishments along with the application for issue of code number shall be self-attested by the owner/employer, Proprietor, Partner, Director, Managing Director, Chairman, Vice President, etc. of the establishment applying for the code number:

- a) **Name of the Establishment:** The name of the establishment shall be exactly as per the PAN of the establishment. The name shall be verified with the PAN database of the Income Tax Department before the code number is allotted. A mismatch will result in rejection.
- b) **PAN of the Establishment:** A copy of the PAN card of the establishment shall be invariably obtained alongwith the proposal. .
- c) **Address and address proof:** The address mentioned in the application should be having some address proof like copy of bank passbook/statement, copy of post paid telephone bill of any company, copy of power or water connection in the name of the establishment or any license/certificate/number issued by any Govt. authority
- d) The Activity type applicable in case of the establishments shall be as per the list enclosed as **Annexure-II**.
- e) **Ownership type** should be one of the types mentioned below. Following documents should be obtained in token of ownership proof.

Sl.No.	Ownership Type	Required documents
1.	Sole Proprietary Firm	Registration of Firm under any Law
2.	HUF (Hindu Undivided Family)	Registration of Firm under any Law
3.	Partnership Firm	Registered Partnership Deed
4.	Limited Liability Partnership (LLP)	Copy of Certificate of Registration issued by the Registrar of Firms/Limited Liability Partnerships; or copy of Partnership Deed.
5.	Companies Registered under the Indian Companies Act	Registration certificate under the Companies Act
6.	Firms run by Trust	Registered Trust Deed
7.	Society/Cooperative Society/NGO	Registration certificate under the Societies Registration Act or Cooperative Societies Act
8.	Central/State Public Sector Undertakings	Forwarding letter on the official letter head
9.	Autonomous/Statutory Organisations	Forwarding letter on the official letter head
10.	Central Govt/State Govt controlled Organisations	Forwarding letter on the official letter head
11.	Central Govt/State Govt Department	Forwarding letter on the official letter head
12.	Local Bodies/Municipal Corporations	Forwarding letter on the official letter head

- f) The details of the licenses issued to the establishment with their dates, issuing authority and place of issue as supplied by the employer shall be verified within thirty days after the issue of code number. It may be ensured that the copies of such licenses are attached with

the application. All documents submitted by the establishment while applying for the code number shall be verified along with the specimen signature of the authorised signatory of the establishment as submitted by establishment after allotment of EPF Code Number.

- g) In case of particulars of owner/employer, the details of the Owner/employer and not that of the authorized signatory shall be obtained. However in case of establishments having more than one employer, details of all such employers should be obtained. It shall be ensured that these details are entered in the application if the establishment is a Factory engaged in an Industry. The fields are same as in case of the owner.
- h) The establishment shall furnish the details of the employment viz. the date on which employment strength crossed 19 (in case of establishments where required employment strength is 20), or 4 (in case of cine workers) or 10 (in case of newspaper establishments and newspaper employees) or 49 (in case of cooperative societies working without the aid of power) in the coverage application. The same shall be verified after issue of the code number. The employer should also mention the number of employees as on the date of application and the number of excluded employees out of the total employees. The details of the employment should include the numbers in branches and units of the establishment if any.
- i) **Details of Bank Account:** The establishment shall furnish details of all its bank accounts while applying for the Code Number. Details of at least one bank account (through which the establishment transacts) in the name of establishment shall be mandatorily obtained along with a cancelled cheque and copy of pass book/statement. Last entry in the bank pass book/statement should not be more than 3 months old on the date of application. In case the bank account is chosen as address proof, the address entered in the application should tally with the address entered in the pass book.
- j) **Branch Details:** In case the establishment has more than one unit/branch at the same or other location, the details of such unit/branch shall be obtained alongwith the application. The number of employees under each /unit/branch as on the date of application shall be verified through the concerned Regional/Sub-Regional Office after issuing code number. The total number of employees mentioned in the employment details shall include the employees working in the units and branches. The unit/branch type should be clearly mentioned such as Head Office/Sales Office/Liaison Office/Factory etc.
- k) In so far as the documentary proof regarding date of set up of the establishment is concerned, this could be any one of the following:-
- (i) copy of the first Sales Invoice;
 - (ii) proof regarding date of trial production;
 - (iii) Incorporation Certificate issued by the Registrar of the Companies;
 - (iv) Certificate of commencement of business by the Registrar of Companies;

- (v) Registration Certificate issued by the Registrar of Co-operative Society;
 - (vi) Registration Certificate issued by Registrar of Societies;
 - (vii) Small Scale Industry Registration Certificate;
 - (viii) Copy of the first assessment by the Sales Tax Authorities;
 - (ix) Copy of the first assessment by the Income Tax Authorities ;
 - (x) Copy of the Registration if any issued by the Reserve Bank of India or any other authorities under any other statute, enactment etc.
- l) In the case of certain types of establishments, especially manufacturing concerns, there may be a time gap after incorporation of the company, construction of factory, installation of machinery and actual manufacturing or trial production. However, if the employer comes forward with a request for coverage before commencement of actual or trial production, it may be accepted.
- m) Requests for coverage submitted by the employers, in person at the reception counter, should be accepted. The date of receipt and the serial no. in the register should be affixed with a rubber stamp in the Proforma submitted by the employer and the same serial no. and date stamp should be affixed in a receipt to be given to the employer or his representative who brings the application to EPF office. The same shall be sent to the APFC in-charge of the Compliance circle the same day or the next day morning.
- n) In the case of establishments having branches in more than one State, especially in the case of manufacturing units, it has been noticed that the present provisions for calling for No Objection Certificate from the region where Head Office/Branch/Unit already covered is situated before allotment of Code No. to the new branch/unit is posing a lot of difficulties and delay in issue of Code No. As a result, even law abiding employers are finding it difficult to comply under the provisions of the Act with the Office of the Employees' Provident Fund Organisation where their new branch is situated until a code number is allotted.
- o) It should be noted that hereafter when an employer comes forward with a request to allot a number for its new branch/unit falling under the jurisdiction of SROs and ROs, the Code Number should be allotted promptly without waiting for any No Objection Certificate from the region where the Head Office/Branch/Unit already covered is situated. On allotment of the Code No. a letter should be sent to the Regional Provident Fund Commissioner in charge of the Region where Head Office/Branch/Unit of the establishment is situated for his information.
- p) The code number allotment letter shall be issued only after entry in the application software and generating the forwarding letter through the report function. {Establishment-→ Reports-→Coverage Confirmation}.

5. The maximum time stipulated for allotment of Code Number is **three working days** from the date of receipt of application in the EPF office for coverage alongwith the documentation prescribed. It would be the responsibility of the RPFCS/APFCs in charge of compliance to allot a Code Number to the establishment on receipt of the minimum documentation as aforementioned. No provisional Code Number should hereafter be allotted under any circumstances. Before issue of Code number as mentioned above, only the PAN shall be verified from the Income Tax website as mentioned in para 4(a) above. All other self attested documents submitted by the establishment shall be verified after issue of the code number by the concerned Enforcement Officers (E.O.). The E.O. may also verify the date from which the establishment was actually coverable and recommend, if the facts so indicate, ante-dating of the effective date of coverage. This verification shall be done within one month of issue of the code number.

6. In the case of establishment having its own Provident Fund Trust which has been either relaxed or exempted under the provisions of the Scheme or the Act, the employer may be allowed to continue to contribute to the exempted or relaxed Trust as far as Provident Fund Contributions are concerned in respect of its branches/units situated in other RO/SROs. They may however, be advised to pay Inspection Charges / Administration Charges under Provident Fund and EDLI Scheme and Contribution under Pension Scheme and EDLI Scheme locally in respect of the employees employed therein. However, if the employer has taken a Group Insurance Policy covering all the employees and all the branches centrally in the Head Office which has been relaxed or exempted, the branch unit need to pay only the Inspection Charges under EDLI Scheme under the Code No. allotted locally by the SRO /RO. In respect of those establishments having only a few employees of say less than 10 employees in their branches and want to contribute in the Region where their Head Office is situated for administrative convenience, it should not be objected to. However, such establishments also may be advised about the advantages of complying locally.

7. Any complaints arising out of allotment of the code number through the aforementioned process shall be investigated by the Additional CPFC in charge of the Zone and necessary corrective action taken.

8. The Compliance Branch shall watch the remittance status of the newly covered establishment through the ECR portal. If the first returns/remittances are not being deposited by the due date, the establishment shall be flagged for immediate inspection. The said defaulting establishment shall be inspected within a maximum of fifteen days of the default, i.e. latest by 30th of the month for which dues and remittances have not been received.

9. Coverage application to be submitted by an employer for the purpose of coverage has been redesigned and is enclosed as **Annexure-I**. A copy of this application shall be sent to all the Industry Associations, Employers' Associations, Chambers of Commerce and Industries requesting them to advise their member establishments about the changes being brought out in obtaining Code Numbers.

10. A search facility for knowing the jurisdiction of each of the EPFO Offices along with the facility to know the jurisdiction over any area has been developed for the use at the time of Online Coverage. The facility is available from the epfIndia website. All offices are advised to download

the list form the link and confirm it back to the RPFC, MIS and RPFC, NDC for updating the data. The jurisdiction, if shared within a District, may be based on the PIN. If a PIN is also shared, then the area name with the PIN should be reported. It may be ensured that same area is not under the jurisdiction of more than one office. In case of any such overlap the Zonal ACC concerned may in consultation with offices concerned resolve the area jurisdiction and furnish a report accordingly.

11. The above process of allotment of code nos. should be followed whether the establishment is coverable under Section 1(3)(a), 1(3)(b) or under Section 1(4) (along with the consent form of majority of employees) of the Act.

(This issues with the approval of CPFC.)

Yours faithfully,

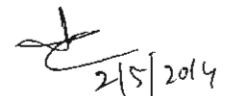


2/5/2014
(P.K. UDGATA)

Addl. CPFC (Compliance)

Copy to:

1. CVO
2. FA & CAO
3. All Addl. CPFCs, Head Office
4. Director, NATRSS, Chief Engineer, Head Office
5. All RPFC-I and RPFC-II, Head Office
6. All DD (Vigilance) of Zonal Vigilance Directorates
7. Director, Audit and all Zonal Audit Parties
8. All RPFCs (ZTIs)
9. RPFC (NDC) - with request to upload the circular on official website of EPFO.
10. DD (OL), Head Office - for release of Hindi Version
11. PS to CPFC - for information



(Dr. Ved Parkash)

Regional PF Commissioner-I (Compliance)

**APPLICATION FOR ALLOTMENT OF P.F. CODE NUMBER
ESTABLISHMENT DETAILS**

A. NAME OF THE ESTABLISHMENT *:

(Please refer to instruction number 1 of the Instruction sheet)

B. PAN OF THE ESTABLISHMENT*

(Please refer to the instruction number 2 of the Instruction sheet)

C. ADDRESS OF THE ESTABLISHMENT *:

ADDRESS LINE 1 *:

ADDRESS LINE 2:

CITY*

DISTRICT*

STATE*

PIN*:

COUNTRY: INDIA

E-MAIL ID*

WEB ADDRESS OF THE ESTABLISHMENT IF ANY:

D. PROOF OF ADDRESS *: SELECT (Please tick): (Any document out of the following that has the above mentioned address)

1	copy of bank passbook/statement
2	copy of post paid telephone bill of any company
3	copy of power or water connection in the name of the establishment
4	any license/certificate/number issued by any Govt. authority

(Please refer to the instruction number 3 of the Instruction sheet)

E. WHETHER THE ESTABLISHMENT IS A FACTORY *: YES/NO

F. IN CASE OF ESTABLISHMENT BEING A FACTORY:

FACTORY LICENSE NUMBER	DATE OF LICENSE	ISSUED BY AUTHORITY, PLACE
DATE OF INCORPORATION		
DATE OF TRIAL PRODUCTION		

G. PRIMARY BUSINESS ACTIVITY (Serial No.):*

(Please refer to the instruction number 4 of the Instruction sheet)

H. LICENSES ISSUED BY VARIOUS AUTHORITIES:

Sl no	LICENSE NUMBER	DATE OF ISSUE	ISSUED BY	ISSUED AT PLACE
1. *				
2.				
3.				

4.				
5.				
6.				
7.				
8.				
9.				
10.				

(Please refer to the instruction number 5 of the Instruction sheet)

OWNER'S DETAILS

I. OWNERSHIP TYPE *:

Sl.No.	Ownership Type	Registration/Deed Number	Date of Registration No.	Issued by, at
1.	Sole Proprietary Firm			
2.	Partnership Firm			
3.	HUF (Hindu Undivided Family)			
4.	Companies Registered under the Indian Companies Act			
5.	Firms run by Trust			
6.	Society/Cooperative Society*			
7.	NGO			
8.	Central/State Public Sector Undertakings**			
9.	Autonomous/Statutory Organisations**			
10.	Central Govt/State Govt controlled Organisations**			
11.	Central Govt/State Govt Department**			
12.	Local Bodies/Municipal Corporations**			

*Incase of Cooperative Society registered under the Cooperative Societies Act, whether working without the aid of power : Yes/No

**A forwarding letter on official letter head instead of registration/deed number

J. PARTICULARS OF OWNER'S/EMPLOYER'S

SL NO	NAME	GENDER	DESIGNATION	FATHER'S NAME	DATE OF BIRTH	RESIDENTIAL ADDRESS	MOBILE NUMBER	Email Id	DATE FROM WHICH IN POSITION
1*									
2									

(Please refer to the instruction number 6 of the Instruction sheet)

In case the establishment is a Factory, as declared in Para E above:

DETAILS OF MANAGER/ OCCUPIER:

SL NO	NAME	GENDER	DESIGNATION	FATHER'S NAME	DATE OF BIRTH	RESIDENTIAL ADDRESS	MOBILE NUMBER	Email Id	DATE FROM WHICH IN POSITION
1*									
2									

EMPLOYMENT DETAILS

K. Number of employees as on date of application*:

(Please refer to the instruction no. 7 of the instruction sheet)

L. Date on which the employment strength crossed 19*:

(4 in case of Cinema theatre and 49 in case of Cooperative Society registered under Cooperative Societies Act working without the aid of power)

M. Number of excluded employees out of L. above*:

(Please refer to the instruction number 8 of the Instruction sheet)

N. In case establishment is covered under the ESIC Act, ESI Code number :

(attach a copy of the allotment of Code Number under the ESI Act)

BRANCH DETAILS OF ESTABLISHMENT

SL NO	NAME OF BRANCH	ADDRESS	UNIT TYPE	NUMBER OF EMPLOYEES	COVERED UNDER EPF & MP ACT	IF COVERED, PF CODE NO.
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					(YES/NO)	
1						
2						
3						

(Please refer to the instruction number 9 of the Instruction sheet)

BANK DETAILS OF ESTABLISHMENT

SL NO	BANK NAME	BRANCH NAME	IFSC OF BRANCH	ACCOUNT NUMBER	ACCOUNT TYPE
1*					
2					

(Please refer to the instruction number 10 of the Instruction sheet)

DECLARATION

1. I have gone through the Instruction sheet before filling the form and have understood the same.
2. The details mentioned in the application are correct and as per the documents originals of which are already in my possession.
3. I understand that any wrong declaration/information submitted by me will make me liable for action under the provisions of the EPF & MP Act 1952 and the Schemes framed there under.

(Signature)

Seal of the establishment *

Name* _____

Designation* _____

(The signature is of the Owner, details of whom has been mentioned at sl no * _____ of Para K above)

LIST OF ENCLOSURES:

1. COPY OF PAN
2. COPY OF ADDRESS PROOF MENTIONED UNDER PARA D
3. COPY OF DOCUMENTS MENTIONED UNDER F, H, I AND N
 - a.
 - b.
 - c.
4. COPIES OF BANK PASS BOOK /STATEMENT AND CANCELLED CHEQUE

INSTRUCTION SHEET (FOR APPLICANTS)

1. **Name of the Establishment** The name of the establishment should be exactly same as per the PAN of the establishment. The name will be verified with the PAN database before the code number is allotted. A mismatch will result in rejection.
2. **PAN of the Establishment:** Please attach a copy of the PAN card of the establishment.
3. **Address and address proof.** The address mentioned in the application should be having some address proof out of the documents mentioned under Para D.. Copy of the address proof should be attached with the application.
4. Please find the serial number of Activity type applicable for your establishment from the list enclosed at **Annexure II** to the Instruction Sheet.
5. Please enter the details of the licenses issued to the establishment with their dates, issuing authority and place of issue. Copies of such licenses should be attached with the application. An illustrative list of some registrations is as under:

(This list is illustrative and more cases can be added)

Contract Labour Act
Registrar Cooperative Societies Act
RBI as a non-banking financial company.
Shops and Establishments Act
Registrar of Companies
Registrar of Societies Registration Act
Sales Tax Act
Fire Authorities (for explosives)
Any License by Health Authorities
Registration as a Small Scale Industry
Central Excise
State Excise
Any License issued by a Municipal Corporation/Govt. Authority.

6. In the Para J, the details of the Owner/employer and not the authorized signatory should be entered. At least one row is mandatory with all the fields. However in case of an establishment having more than one employer/owner, details of all such employers/owners should be entered by attaching an additional sheet with all the columns.
7. Employee is defined under Section 2(f) of the EPF & MP Act, 1952 as under:- "employee" means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of (an establishment) and who gets his wages directly or indirectly from the employer, (and includes any person, -
 - i) employed by or through a contractor in or in connection with the work of the establishment;

- ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961 (52 of 1961) or under the standing orders of the establishment);

8. Excluded employee is defined under Para 2(f) of the EPF Scheme, 1952 as under:-

"excluded employee" means-

- i) an employee who, having been a member of the Fund, withdrew the full amount of his accumulations in the Fund under clause (a) or (c) of sub-paragraph (1) of paragraph 69;
- ii) an employee whose pay at the time he is otherwise entitled to become a member of the Fund, exceeds (six thousand and five hundred rupees) per month;

Explanation - 'Pay" includes basic wages with [dearness allowance, retaining allowance (if any)], and cash value of food concession admissible thereon.

[(iii) ****]

[iv) an apprentice.

Explanation - An apprentice means a person who, according to the certified standing orders applicable to the factory or establishment, is an apprentice, or who is declared to be an apprentice by the authority specified in this behalf by the appropriate Government.]

9. **Branch Details:** In case the establishment has more than one unit/branch at the same or other location, the details of such unit/branch should be mentioned here. The number of employees under each unit/branch as on the date of application should be mentioned. The total number of employees mentioned in the Employment Details should include the employees working in the branches and units. The unit/branch type should be clearly mentioned such as Head Office/Sales Office/Liaison Office/Factory etc.

10. **Details of Bank Account:** The detail of at least one account (through which the establishment transacts) in the name of establishment should be entered and a copy of passbook/statement & cancelled cheque should be attached. The last entry in the pass book/statement should not be more than 3 months' old as on date of application.

LIST OF PRIMARY ACTIVITIES

(To be entered in Para G)

Activities in Schedule I (Factory engaged in an Industry)

Sl.No.	Activity
1	Aerated water, soft drinks or carbonated water
2	Agarbatte (including dhoop and dhoopbatte)
3	Asbestos Cement Sheets
4	Asbestos industries
5	Automobile repair, and servicing
6	Beer manufacturing
7	Biscuit making industry
8	Bone crushing
9	Bread
10	Brick
11	Brushes
12	Buttons
13	Cashew nuts
14	Cement
15	Cigarettes
16	Coir (excluding the spinning sector)
17	Confectionery
18	Cotton ginning, bailing and pressing
19	Crockery
20	Dal Milling
21	Diamond cutting
22	Distilling and rectifying of spirits
23	E M & G
24	Edible Oils and Fats
25	Electrical porcelain Insulators
26	Electricity
27	Explosives
28	Factories engaged in winding of thread and yard reeling
29	Ferro Chrome
30	Ferro Manganese
31	Fireworks and percussion cap work
32	Flour Milling
33	Fruit and vegetable preservation
34	Glass
35	Heavy and Fine chemicals
36	Ice or ice-cream.
37	Indigo

38	Industrial and Power Alcohol
39	Iron ore pellets
40	Irons and Steel
41	Jute bailing or pressing
42	Katha making
43	Lac including shellac
44	Leather and Leather products
45	Licensed salt
46	Linoleum
47	Manufacture of beedi.
48	Manufacture of Myrobalan
49	Matches
50	Mica Industry
51	Milk and milk products
52	Mineral Oil
53	Non-edible veg & animal oils & fats
54	Non-ferrous metals and alloys in the form of ingots
55	Paint and Varnish
56	Paper
57	Paper Products
58	Petroleum or natural gas
59	Petroleum or natural gas refining
60	Pickers
61	Plastic and plastic products
62	Plywood
63	Printing
64	Refractories
65	Rice Milling
66	Rubber and rubber products
67	Sanitary Wares
68	Starch
69	Stationery products
70	Steaming,redrying,handling, sorting,grading or packing of tobacco leaf
71	Stone-ware Jars
72	Stone-ware pipes
73	Sugar
74	Tea
75	Tent making
76	Textiles
77	Tiles
78	Tobacco industry that is to say any industry engaged in the manufacture of cigars, zarda, snuff, quivam and guraku from tobacco.
79	Agricultural farms

80	Aircraft or Aircraft liasion
81	Any college
82	Any School
83	Any scientific institution
84	Any University
85	Apatite Mines
86	Architects
87	Asbestos Mines
88	Attorneys as defined in the Advocates Act,1965
89	Ball-clay Mines
90	Bank
91	Barytes Mines
92	Bauxite Mines
93	Building and construction
94	Calcite Mines
95	Cane Farm
96	Canteens
97	Cardamom plantations
98	Cattle feed industry.
99	Chartered Accountants
100	China Clay Mines
101	Chinchona Plantations
102	Chromite Mines
103	Cinemas (including Preview theaters)
104	Cleaning & Sweeping
105	Coffee curing ESTTS
106	Coffee plantations
107	Companies offering Life Insurance, Annuities etc. other than LIC
108	Computers
109	Corundum Mines
110	Cost and Works Accountants within the meaning of the cost
111	Couriers Service
112	Diamond Mines
113	Diamond saw mills
114	Distribution concerns dealing with exposed films
115	Dolomite Mines
116	Eletronic Media Companies in Private Sector
117	Emerald Mines
118	Engaged in poultry farming
119	Engineers and Engineering Contractors
120	Entertainment companies
121	ESTTS rendering expert services
122	Every mess, not being a military mess

123	Feldspar Mines
124	Film processing Laboratories
125	Film production
126	Film studios
127	Financing ESTTS other than banks
128	Fireclay Mines
129	Fish processing
130	Flourite Mines
131	Forwarding agencies
132	Garments making factories
133	General insurance business
134	Glue and gelatine.
135	Gold Mines
136	Graphite Mines
137	Guar Gum factories
138	Gypsum Mines
139	Hospitals
140	Hotels
141	Indoleum
142	Inland water transport ESTTS
143	Iron Ore Mines
144	Jute
145	Knowledge or training institution
146	Kyanite Mines
147	Laundry and Laundry services
148	Lignite Mines
149	Limestone Mines
150	Lodging houses, Service Apartments and Condominiums
151	Magnesite Mines
152	Manganese Mines
153	Marble mines
154	Medical Specialists
155	Mica Mines
156	Mixed plantations
157	Municipal Councils/Corporations
158	Newspaper ESTTS.
159	Ochre Mines
160	Pepper plantations
161	Private Airports and Joint Venture Airports
162	Processing or treatment of wood products
163	Quarsite Mines
164	Quartz Mines
165	Railway booking Agencies

166	Railways other than owned and controlled by Central or State Government
167	Research Institute
168	Restaurants
169	Road Motor Transport estt.
170	Rubber plantations
171	Saw mills
172	Silica (sand mines)
173	Siliminite Mines
174	Soap-stone mines
175	Societies, clubs or associations
176	Sorting, cleaning and testing of cotton waste.
177	Steatite Mines
178	Stevedoring loading and unloading of ships.
179	Stone quarries
180	Stone Quarries
181	Storage/transport or distribution of petroleum or Natural gas
182	Tea plantations
183	Theaters
184	Trading and commercial estt.
185	Travel agencies
186	Wood preservation plants
187	Wood seasoning kilns
188	Wood workshop