कार्यालय, विकास आयुक्त ( 🕬 तपुर्व मध्यम उद्यम )

र् मूर्य एवं मध्यम उद्यम मंत्रालय. (मारत सरकार). निर्माण पंका सातवी मंत्रिल, मोलाना आजाद रोड, नई दिल्ली ११००११



OFFICE OF THE DEVELOPMENT COMMISSIONER (MICRO, SMALL, & MEDIUM ENTRERPRISES)

MINISTRY OF MICRO, SMALL, & MEDIUM ENTRERPRISES Government of India Nirman Bhawan, 7th Floor, Maulana Azad Road, New Delhi-110011

Ph. EPABX-23022220, 23022211,23022212, 23022202 FAX: - (91-11)-23062315,23061726, 23061068, e-mail:- dc-msmc@nic.in,,demsme@dcmsme.gov.in

5(6)/2/2009-MSME POL

Dated 04.6.2009

# Subject:-Categorization of activities under manufacture or service under the MSMED Act 2006 -reg.

References were received by this office for clarification on categorization of activities under manufacturing or service. These were examined under the provisions of MSMED Act 2006 and it is clarified:

- A) Activities considered as manufacturing:
  - Medical Equipment and Ayurvedic Product
  - (Piggery Farm without bacon processing and Piggery Farm [Piggery Farm without bacon processing shall not be classified either as manufacturing or as service enterprise because this is a farming activity]
  - iii) Tobacco Processing
  - iv) Beedi/Cigarette manufacturing and other tobacco products
  - v) Extraction of agave Spirit from Agave juice (imported medicinal plant) extraction of Agave
  - vi) Manufacture of Bio-fertilizer
- B) Activities considered as Service:
  - i) Sanitation Services (Hiring of Septic Tank Cleaner)
  - ii) Clinical/Pathological Laboratories and scanning, MRI Tests
  - iii) Hospitals
  - iv) Agri-clinic and Agri-Bisiness
  - v) Restaurants with Bar
  - vi) Canteens
  - vii) Hotels
  - viii) Motel Industry
- The activity of "Bee-Keeping" is a farming allied activity and therefore, would not be covered in either manufacturing or service activity.
- This supercedes all earlier clarifications issued in this regard.

(P.K. Sinha)

Yours faithfully,

Dy. Director (MSME Pol.)

To

- 1. Principal Secretaries/ Secretaries, I/c of matters of MSMEs, All States/UTs.
- 2. Chairman, NABARD, Mumbai,
- 3. Chairman & Managing Director, SIDBI, Lucknow,

- Chairman, Indian Bank Association, Mumbai, 4.
- 5.
- Chairman & Managing Directors, Commercial Banks and Financial Institutions including State Financial Corporations as per mailing list, 6.
- Chairman & Managing Director, NSIC, New Delhi,
- Commissioner/Director of Industries/ I/c of matters of MSMEs, All States/UTs, 7.
- Director/Dy. Director, I/c MSME DIs/ Br. MSME DIs, All States/UTs, 8.
- 10. President, Associations of MSMEs, as per mailing list.
- President, ICAI, P.B. No. 7100, ICAI Bhavan, IP Estate, New Delhi-110104 11.

Shri Vishal Suji, B-55, G.T. Karnal Road, Industrial Area, Delhi-110033- for Copy to: information w.r.t. their letter dated 14.3.2009.

कार्यालय, विकास आयुक्त ( मुक्त त्वपु एवं मध्यम उद्यम )

सू म लघु एवं मध्यम उद्यम मंत्रालय, (भारत सरकार), निर्माण भवन, सातवीं मंजिल, मौलाना आनाद रोड, नई दिल्ली-११००११



OFFICE OF THE DEVELOPMENT COMMISSIONER (MICRO, SMALL, & MEDIUM ENTREPRISES)

MINISTRY OF MICRO, SMALL, & MEDIUM ENTRERPRISES Government of India Nirman Bhawan, 7th Floor, Maulana Azad Road.

New Delhi-110011

Ph. EPABX-23022220, 23022211,23022212, 23022202 FAX: - (91-11)-23062315,23061726, 23061068, e-mail:- dc-msme@nic.in,,demsme@dcmsme.gov.in

5(6)/2/2009-MSME POL

Dated 12.6.2009

## Subject:-Categorization of activities under manufacture or service under the MSMED Act 2006 -reg.

References were received by this office for clarification on categorization of activities under manufacturing or service. These were examined under the provisions of MSMED Act 2006 and it is clarified:

- Activities considered as Service: A)
- Consultancy Services including Management Services a)
- Renting of Agricultural Machinery (Harvesting) b)
- Composite Broker Services in Risk and Insurance Management c)
- Third Party Administration (TPA) Services for Medical Insurance Claims d) of Policy Holders
- Seed Grading Services e)
- Training-cum-Incubator Centre f)
- **Educational Institutions** g)
- Training Institutes h)
- Retail Trade i)
- Practice of Law i.e. legal services j)
- Trading in medical instruments (brand new) k)
- Placement and Management Consultancy Services 1)
- Advertising agency and Training centres m)
- This supercedes all earlier clarifications issued in this regard. 3.

Yours faithfully, Dy. Director (MSME Pol.)

To

- Principal Secretaries/ Secretaries, I/c of matters of MSMEs, All States/UTs. 1.
- Chairman, NABARD, Mumbai, 2.
- Chairman & Managing Director, SIDBI, Lucknow, 3.
- Chairman, Indian Bank Association, Mumbai, 4.
- Dy. Governor, RBI, Mumbai, 5.
- Chairman & Managing Directors, Commercial Banks and Financial Institutions 6. including State Financial Corporations as per mailing list,
- Chairman & Managing Director, NSIC, New Delhi, 7.
- Commissioner/Director of Industries/ I/c of matters of MSMEs, All States/UTs, 8.
- Director/Dy. Director, I/c MSME DIs/ Br. MSME DIs, All States/UTs, 9.
- President, Associations of MSMEs, as per mailing list.
- President, ICAI, P.B. No. 7100, ICAI Bhavan, IP Estate, New Delhi-110104

सं॰ 5(6)/2/2009-एम एस एम ई नीति
भारत सरकार
सूक्ष्म, लघु एवं मध्यम उद्यम मंत्रालय
विकास आयुक्त(सुक्ष्म, लघु एवं मध्यम उद्यम)का कार्यालय

निर्माण भवन, नई दिल्ली -110108

दिनांक 12 जून 2009

विषय: सूक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम 2006 के अंतर्गत क्रिया-कलापों का विनिर्माण या सेवा के अंतर्गत वर्गीकरण ।

इस कार्यालय को क्रिया-कलापों को विनिर्माण या सेवा के अंतर्गत वर्गीकरण पर स्पष्टीकरण के लिए संदर्भ प्राप्त हुए हैं । इन सभी को सूक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम 2006 के प्रावधानों के अंतर्गत जाँचने के उपरांत यह स्पष्ट किया जाता है:

#### A) Activities considered as Service:

- a) Consultancy Services including Management Services
- b) Renting of Agricultural Machinery (Harvesting)
- c) Composite Broker Services in Risk and Insurance Management
- d) Third Party Administration (TPA) Services for Medical Insurance Claims of Policy Holders
- e) Seed Grading Services
- f) Training-cum-Incubator Centre
- g) Educational Institutions
- h) Training Institutes
- i) Retail Trade
- j) Practice of Law i.e. legal services
- k) Trading in medical instruments (brand new)
- Placement and Management Consultancy Services
- m) Advertising agency and Training centres
- 2. यह स्पष्टीकरण पिछले सभी स्पष्टीकरणों का स्थान लेगा ।

(पी०कं० सिनहा)

उप निदेशक (सृ०ल०म०उ० नीति)

- प्रधान सचिव/सचिव, सृक्ष्म, लघु एवं मध्यम उद्यम मामलों के प्रभारी, सभी राज्य/संघ शासित क्षेत्र;
- 2. अध्यक्ष, नावार्ड, सम्बई ,
- 3. अध्यक्ष एवं प्रबंध निदेशक, सिडबी, लखनऊ ;
- अध्यक्ष, भारतीय बैंक संघ, मृम्बई;
- 5. उप गर्वनर, भारतीय रिजर्व बैंक, मुम्बई :
- अध्यक्ष एवं प्रबंध निदेशक, वाणिज्य बैंक एवं वित्तीय संस्थान, राज्य वित्तीय निगम सहित-डाक सूचि अनुसार;
- अध्यक्ष एवं प्रबंध निदेशक, एनएसआईसी, नई दिल्ली ;
- 8. आयक्त/निदेशक (उद्योग/सक्ष्म, लघ एवं मध्यम उद्यम मामलों के प्रभारी, सभी राज्य/संघ शासित क्षेत्र ;
- 9. निदेशक/उपनिदेशक प्रभारी, एमएसएमई डी आई/ शाखा एमएसएमई डी आई, सभी राज्य/संघ शासित क्षेत्र;
- 10. अध्यक्ष, एमएसएमई एसोसिएशनस, डाक सचि अनुसार;
- 11. अध्यक्ष, आई सी ए आई, पो॰ ब॰ न॰ 7100, आई सी ए आई भवन, आई पी इस्सटेट, नई दिल्ली 110104

### सं॰ 5(6)/2011-एम एस एम ई नीति भारत सरकार

#### सूक्ष्म, लघु एवं मध्यम उद्यम मंत्रालय

विकास आयुक्त(सुक्ष्म, लघु एवं मध्यम उद्यम)का कार्यालय

निमाण भवन, नई दिल्ली -110108

दिनांक 10 मार्च 2011

विषय: सूक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम 2006 के अंतर्गत क्रिया-कलापों का विनिर्माण या सेवा के अंतर्गत वर्गीकरण ।

इस कार्यालय को क्रिया-कल्गुपों को विनिर्माण या सेवा के अंतर्गत वर्गीकरण पर स्पष्टीकरण के लिए संदर्भ प्राप्त हुए हैं । इन सभी को सृक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम 2006 के प्रावधानों के अंतर्गत जाँचने के उपरांत यह स्पष्ट किया जाता है:

# A) Activities considered as manufacturing:

- Seed Processing (for genetic enhancement).
   (Involving collection of germplasm, cleaning, gravity separation, chemical treatment etc.)
- ii) Composite unit of Poultry with Chicken (Meat) Processing

  [Poultry Farm without Chicken (Meat) Processing shall not be classified either as manufacturing or as service enterprise because this is a farming activity]

# B) Activities considered as Service:

- i) Medical Transcription Service,
- ii) Production of T.V. Serial and other T.V. Programmes,
- Ripening of Raw Fruits under controlled conditions,
   [Subject to norms prescribed by Food Safety and Standards Authority of India,
   (Ministry of Health and Family Welfare, Government of India)
- iv) Service Rating Agency
  (Rating and grading services across sectors based on set methodology and standards)
- 2. यह स्पष्टीकरण पिछले सभी स्पष्टीकरणों का स्थान लेगा ।

3. सृक्ष्म, लघु एवं मध्यम उद्यमों को वित्त संस्थानों द्वारा ऋण भारतीय रिजर्व बैंक द्वारा समय समय पर जारी दिशानिर्देशों/निर्देशों के अनुसार जारी किया जाता है ।

उप निदेशक (सू॰ल॰म॰उ॰ नीति)

- प्रधान सचिव/सचिव, सृक्ष्म, लघु एवं मध्यम उद्यम मामलों के प्रभारी, सभी राज्य/संघ शासित क्षेत्र ;
- 2. अध्यक्ष, नावार्ड, मुम्बई ;
- 3. अध्यक्ष एवं प्रबंध निदेशक, सिडबी, लखनऊ ;
- 4. अध्यक्ष, भारतीय बैंक संघ, मुम्बई ;
- 5. उप गवंनर, भारतीय रिजवं बैंक, मुम्बई ;
- अध्यक्ष एवं प्रबंध निदेशक, वाणिज्य बैंक एवं वित्तीय संस्थान, राज्य वित्तीय निगम सहित-डाक सूचि अनुसार;
- 7. अध्यक्ष एवं प्रबंध निदेशक, एनएसआईसी, नई दिल्ली ; =
- आयुक्त/निदेशक (उद्योग/सूक्ष्म, लघु एवं मध्यम उद्यम मामलों के प्रभारी, सभी राज्य/संघ शासित क्षेत्र ;

- 9. निदेशक/उपनिदेशक प्रभारी, एमएसएमई डी आई/ शाखा एमएसएमई डी आई, सभी राज्य/संघ शासित क्षेत्र;
- 10. अध्यक्ष, एमएसएमई एसोसिएशनस्, डाक स्चि अनुसारः
- 11. अध्यक्ष, आई सी ए आई, पो॰ ब॰ न॰ 7100. आई सी ए आई भवन आई पो इस्सटट, नइ दिल्ला 110104
- 12. सी॰ ई॰ ओ॰, क्रडिट गारंटी फंड ट्रस्ट फार एम एस इन, सातवा तल, एस एम ई विकास केंद्र सी-11 जी ब्लाक, बांद्रा कुली कमण्यवस. बांद्रा(पुर्व), मुम्बई -51.

#### Copy to:

- Director, MSME DI, Narsapur X Road, Balanager, Hyderabad-500 037 (AP) -for information w.r.t. their letter No. D(SI/H/EI82(1)/2008-09/3455 dated 10.11.2010
- Asst. General Manager, Indian Overseas Bank, Central Office, P.B. No.763, Anna Salai, Chennai-600 002 - for information w.r.t. their letter No.IOB/CO/SME /235/2010-11 dated 20.8.2010.
- General Manager, District Industries Centre, Banswara, Rajasthan for information w.r.t. their letter No.F.()Reg.MSME/2010/1498 dated 24.12.2010.
- 4. Shri. B. Ravinder Rao, H.No.16-3-892/2, Fort Road, Warangal, Andhra Pradesh-506002 w.r.t. his letter dated 03.1.2011
- Shri. T.Sujani Devi, H.No.16-3-785/1, Ekalshianagar, Fort Road, Warangal, Andhra Pradesh-506002 w.r.t. her letter dated 03.1.2011.
- Shri Rajesh Singhal, 602, Hallmark Business Plaza, Sant Dnyaneshwar Marg, Opp. Guru Nanak Hospital, Bandra (E), Mumbai-400051- For information w.r.t. his letter dated 28.12.2010.

(पी०के० सिनहा)

कास आयुक्त का कार्यालय (सूक्ष्म, लघु और मध्यम उद्यम) सूक्ष्म लघु और मध्यम उद्यम मंत्रालय (भारत सरकार) नेर्माण भवन, सातवीं मंजिल, मौलाना आजाद रोड, नई दिल्ली-110 108



# OFFICE OF THE DEVELOPMENT COMMISSIONER (MICRO, SMALL & MEDIUM ENTERPRISES) MINISTRY OF MICRO, SMALL & MEDIUM ENTERPRISES GOVERNMENT OF INDIA

Hirman Bhawan, 7<sup>th</sup> Floor, Maulana Azad Road, New Delhi - 110 108

Ph. EPABX - 23082800, 23063832 23063883 FAX - (91-11) 23062315, 22061726, 23061088, e-mai - comamehq@nb.nic.lin

5(6)/2011-MSME POL

Dated 10.3.2011

# Subject:-Categorization of activities under manufacture or service under the MSMED Act 2006 -reg.

References were received by this office for clarification on categorization of activities under manufacturing or service. These were examined under the provisions of MSMED Act 2006 and it is clarified:

- A) Activities considered as manufacturing:
  - Seed Processing (for genetic enhancement).
     (Involving collection of germplasm, cleaning, gravity separation, chemical treatment etc.)
  - ii) Composite unit of Poultry with Chicken (Meat) Processing
    [Poultry Farm without Chicken (Meat) Processing shall not be classified either as manufacturing or as service enterprise because this is a farming activity]
- B) Activities considered as Service:
  - i) Medical Transcription Service,
  - ii) Production of T.V. Serial and other T.V. Programmes,
  - iii) Ripening of Raw Fruits under controlled conditions,
    [Subject to norms prescribed by Food Safety and Standards Authority of India,
    (Ministry of Health and Family Welfare, Government of India)]
- iv) Service Rating Agency
  (Rating and grading services across sectors based on set methodology and standards)
- This supercedes all earlier clarifications issued in this regard.
- 3. Credit to Micro, Small and Medium Enterprises (MSMEs) by financial institutions are as per guidelines/instructions issued by Reserve Bank of India from time to time.

(P.K. Sinha)

Dy. Director (MSME Pol.)

To

- 1. Principal Secretaries/ Secretaries, I/c of matters of MSMEs, All States/UTs,
- 2. Chairman, NABARD, Mumbai,
- 3. Chairman & Managing Director, SIDBI, Lucknow,

Contd...2/-

- 4. Chairman, Indian Bank Association, Mumbai,
- 5. Dy. Governor, RBI, Mumbai,
- Chairman & Managing Directors, Commercial Banks and Financial Institutions including State Financial Corporations as per mailing list.
- 7. Chairman & Managing Director, NSIC, New Delhi,
- 8. Commissioner/Director of Industries/ I/c of matters of MSMEs, All States/UTs,
- 9. Director/Dy. Director, I/c MSME DIs/ Br. MSME DIs, All States/UTs,
- 10. President, Associations of MSMEs, as per mailing list.
- 11. President, ICAI, P.B. No. 7100, ICAI Bhavan, IP Estate, New Delhi-110104
- CEO, Credit Guarantee Fund Trust for MSEs, 7<sup>th</sup> Floor, SME Development Centre, C-11, G Block, Bandra, Kurla Complex, Bandra (East), Mumbai-51

#### Copy to:

- Director, MSME DI, Narsapur X Road, Balanager, Hyderabad-500 037 (AP) -for information w.r.t. their letter No. D(SI/H/EI82(1)/2008-09/3455 dated 10.11.2010
- Asst. General Manager, Indian Overseas Bank, Central Office, P.B. No.763, Anna Salai, Chennai-600 002 - for information w.r.t. their letter No.IOB/CO/SME /235/2010-11 dated 20.8.2010.
- General Manager, District Industries Centre, Banswara, Rajasthan for information w.r.t. their letter No.F.()Reg.MSME/2010/1498 dated 24.12.2010.
- Shri. B. Ravinder Rao, H.No.16-3-892/2, Fort Road, Warangal, Andhra Pradesh-506002 w.r.t. his letter dated 03.1.2011
- Shri. T.Sujani Devi, H.No.16-3-785/1, Ekalshianagar, Fort Road, Warangal, Andhra Pradesh-506002 w.r.t. her letter dated 03.1.2011.
- Shri Rajesh Singhal, 602, Hallmark Business Plaza, Sant Dnyaneshwar Marg, Opp. Guru Nanak Hospital, Bandra (E), Mumbai-400051- For information w.r.t. his letter dated 28.12.2010.

(P.K. Sinha)