

KARNATAKA STATE AID TO INDUSTRIES RULES, 1961

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KARNATAKA STATE AID TO INDUSTRIES RULES, 1961

ING> In exercise of the powers conferred by Section 23 of the Karnataka State Aid to Industries Act, 1959 (Karnataka Act 8 of 1960), the Government of Karnataka hereby makes the following rules relating to the Karnataka State Aid to Industries.

1. Title :-

These rules may be called the Karnataka State Aid to Industries Rules, 1961.

2. Definitions :-

In these rules, unless the context otherwise requires.

(a) "Act" means the Karnataka State Aid to Industries Act, 1959;

[(b) "Assistant Director" means the Assistant Director of Industries and Commerce in charge of a district;

(b-1) "Deputy Director" means the Deputy Director of Industries and Commerce in charge of Loans;]

(c) "Director" means the Director of Industries and Commerce in Karnataka, Bangalore;

(d) "Form" means a form appended to these rules;

(e) "Government" means the Government of Karnataka;

[(e-1) "Joint Director" means the Joint Director of Industries and Commerce in charge of loans;]

- (f) "Schedule" means a Schedule appended to these rules;
- (g) "Section" means a section of the Act;
- (h) "Sanctioning authority" means the authority specified in Rule 3.

3. Authorities competent to sanction loans :-

(1) The Assistant Director in his jurisdiction, shall be competent to sanction in each case loans for amount not exceeding Rs. 2,000 on securities as contemplated under Section 9 of the Act.

[(1-a) The Deputy Director shall be competent to sanction in each case loans of an amount exceeding Rs. 2,000 but not exceeding Rs. 5,000 on securities as contemplated under Section 9, subject to prescribed terms and conditions.

(1-b) The Joint Director shall be competent to sanction in each case loans of an amount exceeding Rs. 5,000 but not exceeding Rs. [24,999] on securities as contemplated under Section 9 subject to prescribed terms and conditions;.]

[(2) x x x x x.]

(3) The State Government shall be competent to sanction in each case loans for an amount of Rs. [25,000] and above to industries which are not entitled to assistance under the State Financial Corporations Act, 1951 (Central Act 63 of 1951).

3A. Appeals :-

Any person aggrieved by an order rejecting an application for loan may, within ninety days from the date of communication of the order of rejection prefer an appeal, where the order is made, by.

- (a) the Assistant Director, to the Deputy Director;
- (b) the Deputy Director, to the Joint Director; [and]
- (c) the Joint Director, to the Director; [x x x]
- [(d) x x x x x.]

3B. Revision :-

Notwithstanding anything in Rule 3-A, the Government, in respect of any order made by any authority under Rule 3 and each of the other appellate authorities in respect of any order made by officers subordinate to him, may, either suo motu or otherwise, call for the records and pass such orders as are considered necessary:

Provided that no order shall be passed to the detriment of any person, unless an opportunity is given to him of being heard.

4. Administration of the Act :-

Subject to the provisions of Sections 7 and 8, the [Assistant Director, Deputy Director, Joint Director and the Director] will be in charge of the administration of the Act. The [Assistant Director, Deputy Director, Joint Director and the Director] shall.

- (a) conduct or cause detailed enquiries to be conducted in regard to the application for State Aid;
- (b) assess or cause to be assessed the value of the assets of the industrial business or enterprise in accordance with the Rule 9;
- (c) obtain by a written request, wherever necessary, from the Deputy Commissioner or the Executive Engineer of the Public Works Department, as the case may be, the valuation certificates pertaining to the lands and/or buildings offered as security for the aid;
- (d) examine the adequacy or otherwise of the security for the aid and obtain from the applicant collateral security in the event of the primary security being found inadequate;
- (e) obtain a deed of mortgage, floating charge or collateral security from the applicant and/or his surety/sureties in respect of all properties offered as security before the aid is actually given;
- (f) arrange for insuring the properties secured for the aid, against loss or damage by fire, accident, theft or pilferage;
- (g) maintain a register of all loans granted and to be recovered under the Act, in Form 'C';
- (h) have the right to inspect or cause to be inspected the premises, buildings, plant and equipment, stock on hand, and the accounts and books of any industrial business or enterprise for which State aid applied for, has been granted;
- (i) watch recoveries and repayment of loans and grants;
- (j) report to Government or to the Director as the case may be, cases of breach of any of the terms and conditions subject to which aid is given to an industrial business or enterprise; and
- (k) execute all orders of the Government or of the Director, as the case may be relating to the grant or termination

of the aid save as otherwise expressly prescribed by rules.

4A. Classes of industrial business or enterprises to which aid may be given :-

Subject to the provisions of Section 4 aid may be given to any of the industrial business or enterprises specified in Schedule H.

5. Purposes for which aid may be given :-

(a) Subject to the provisions of Section 4, aid may be given in one lumpsum or in instalments as the sanctioning authority may lay down in the order sanctioning the loan, for all or any of the following purposes, namely.

(i) construction of buildings, godowns, warehouses, wells, tanks and other works necessary for industrial operation and for purchase of land for the purpose;

(ii) purchase and erection of machinery, plant and appliances;

(iii) purchase of raw materials;

[(iv) for providing money to be used as working capital;

Explanation. In this item 'Working Capital' means money set apart by an industry for meeting expenses for purchasing raw materials, payment of wages, transportation, repairs to buildings or machinery, payment of rent, fees or taxes, advertisement and meeting other charges incidental to running the Industry.;

(v) for repayment of other prior loans or loans incurred by the loanee in connection with the Industry provided that the total amount to be repaid does not exceed 50 per cent of the loan granted under the Act.

(b) A joint stock company shall not be given aid under the Act unless the majority of the members of its Board of Directors are citizens of India.

6. Application for loan :-

[(1) Every application for a loan shall be made.

(a) where the amount does not exceed Rs. 2,000 to the Assistant Director;

(b) where the amount exceeds Rs. 2,000 but does not exceed Rs. 5,000 to the Deputy Director;

(c) where the amount exceeds Rs. 5,000 but does not exceed Rs. [24,999] to the Joint Director; [x x x]

[(d) x x x x x];

(e) in all other cases to the Government.]

(2) Every application shall be accompanied by such other documents or information as the sanctioning authority may by general or special order require in addition to those mentioned in Form 'A' or 'B'.

7. Fees in respect of applications for loans :-

(1) Fees payable in respect of applications for aid under the Act shall be as follows.

(i) per cent of the amount of aid applied for or Rs. 250, whichever is less subject to a minimum of Rs. 250;

[1-A) Fees payable for legal scrutiny of title and documents relating to properties offered as security shall be Rs. 25.]

(2) The fees paid under this rule are not refundable on any account.

8. Enquiry on application :-

(1) On receipt of an application for aid under the Act, the sanctioning authority or an officer authorised by the sanctioning authority shall conduct a detailed enquiry after giving previous notice in writing to the applicant. The Deputy Commissioner of the District in which the applicant resides or has his place of industrial business or enterprise shall render such facilities as may be required by the sanctioning authority or the officer authorised by the sanctioning authority to verify the correctness of the particulars furnished in the application, to assess the general feasibility of the undertaking the experience, the capacity and the reliability of the applicant for carrying on the business of the undertaking successfully and to obtain, such other particulars as may be necessary to decide on the reasonableness and suitability of the aid applied for.

(2) The sanctioning authority or the officer authorised by the sanctioning authority in this behalf shall have power to call upon the applicant to furnish any information or produce any document that may be required concerning his industrial business or enterprise and the applicant shall furnish the same.

(3) 2[The Assistant Director of Industries and Commerce in the District], shall, on a written request from the authority sanctioning the loan or officer authorised by the sanctioning authority, furnish a valuation certificate in respect of the lands and/or, buildings offered as security, free of cost.

9. Mode of valuation :-

(1) The value of the assets of an industrial business or enterprise or the value of any property offered as collateral

security shall be calculated as follows, namely.

(i) in the case of fixed assets acquired by purchase for cash, such as land, buildings, leaseholds, railway sidings, plant and machinery, and additions and improvements thereto, trade mark and designs, etc., the price at which these assets were acquired subject to deduction on account of wear and tear; such deduction shall be calculated in the case of buildings, machinery and plant,

1 [(ii) in the case of fixed assets acquired otherwise than by purchase for cash, the present value of the assets taking into account their nature, present condition, location, utility and other like matters;]

(iii) in the case of stores, spare parts, and tools not taken into use, the cost price or the price of replacement, whichever is less;

(iv) in the case of stores, spare parts, and tools which have been used, but are still in stock, the cost price less a proper deduction due to wear and tear;

(v) in the case of stock-in-trade or manufactured stock, the cost of manufacture or the market price, whichever is less; and in the case of purchased stock, the cost price or the price of replacement, whichever is less;

(vi) in the case of book debts, the nominal amount of those debts:

provided that the debts shall be classed as good and no account shall be taken of doubtful debts. All debts which are due for over two years and recoverable shall be classed as doubtful;

(vii) in the case of investments, the market value of such investments on the date of the valuation;

(viii)

(a) in the case of any other assets not acquired by purchase, the value of the assets at the time when they became assets of the business subject to proper deductions for wear and tear:

provided that no value shall be placed on the goodwill, patents or secret processes of any business;

(b) the value of the assets so far as they consist of money shall be all cash with bankers or on hand, the value of cash in other countries being taken at the rate of exchange ruling on the day on which the valuation is made;

(c) the value of the additional assets that will be created by the application of the loan granted by the State Government, shall be money spent on the acquisition of immoveable property and machinery of a permanent nature and on the liquidation of encumbrances on existing fixed assets which contribute to the enhancement of the capital value of the concern.

(2) The assets having been valued as above, all debts and liabilities of the business shall be deducted other than accumulated profits and reserves and the balance shall represent the net value of the surplus of assets and shall be the value of the business for the purpose of the Act.

1. Clause (ii) substituted by GSR 528, dated 23-11-1967, w.e.f. 7-12-1967

10. Enquiry into sufficiency of security offered :-

The bona fides and the solvency of the applicant or the surety, as the case may be and the sufficiency of the security offered shall be carefully ascertained before sanctioning a loan/aid or subsidy to him.

11. Nature of security :-

(1) Every loan, guarantee of a cash credit, overdraft or fixed advance with a Bank, may be sanctioned to the extent of seventy-five per cent of the security offered in any one or more of the following kinds, namely.

(i) mortgage of lands and/or buildings, etc., of the recipient of State aid;

(ii) mortgage of machinery, plant, etc., of the recipient of State aid;

(iii) mortgage of land or buildings or both to be purchased with the loan amount sanctioned;

(iv) mortgage of machinery, plant, etc., to be purchased with the loan amount sanctioned;

(v) a floating charge on all the assets of the recipient of State aid;

[(vi) hypothecation of the property, movable or immovable of a surety for the loan sanctioned.]

(2) No loan shall be disbursed unless the applicant or his surety executes the necessary bond to the satisfaction of the sanctioning authority.

12. Interest on loans :-

(1) The rate of interest on loans, grants, advances, cash credits, overdrafts on banks shall be [10] per cent per annum subject to a rebate of [4] per cent per annum for prompt payment of the instalments on or before the due date. The rebate due will be adjusted to the credit of the loanee and will be taken into account at the time of payment of the last instalment. No rebate shall be admissible for payment of stipulated instalments in parts on or before the due date.

[Provided that in the case of an unemployed engineer, the rate of interest shall be five per cent per annum and the

rebate shall be two per cent per annum.

Explanation. In this sub-rule "unemployed Engineer" means a person who is holder of a degree or a diploma in any branch of engineering and

(2) Interest shall accrue from the date of the disbursement of the loan amount: provided that when the loan is disbursed in instalments, interest on each instalment shall accrue from the date of disbursement of each such instalment.

12A. Commission on guarantees :-

[(1) A person to whom aid under clause (b) of Section 5 is given, shall pay commission at one per cent per annum on the amount guaranteed.

(2) The commission referred to in sub-rule (1) shall be paid in the following manner, namely.

(i) it shall be paid so long as the guarantee is in force;

(ii) it shall be calculated with reference to the actual balances of the principal and interest outstanding at the end of each month;

(iii) it shall be paid once in six months commencing from the date six months after the date of guarantee;

(iv) it shall be credited to a Government Treasury on or before the due date provided that if the due date happens to fall on a Treasury holiday, the day previous to such day shall be deemed to be the due date;

(v) if the commission is not credited on the due date, interest at the rate of 7% per annum accruing from that date on the amount of guarantee commission due on that date shall also be paid to Government;

(vi) an agreement incorporating these terms shall be executed.]

13. Repayment in instalments :-

Every loan granted shall be payable in such number of instalments as may be fixed in the order granting the loan.

14. Period of repayment :-

Every loan shall be repayable within such period as may be fixed in the order granting the loan:

Provided that the period so fixed shall in no case exceed ten years from the date of the disbursement of the loan or when the loan is paid in instalments, from the date of disbursement of the last instalment unless the State Government by general or special order extends the period:

Provided further that the repayment shall not commence at a date earlier than two full years from the date of disbursement of the loan or last instalment of the loan; but a borrower may repay a loan on earlier date or in instalments larger than those stipulated.

15. Mode of repayment of loan :-

All repayments of loans and interest under these rules shall be made in [cash] at any Government Treasury in the State to the credit of State Government. It is not obligatory on the part of the authority sanctioning the loan to issue a demand notice for the repayment of instalments. Non-receipt of such notice is not a valid excuse for default to pay any instalment on the due date.

16. Recovery as arrears of land revenue :-

Subject to the provisions of Section 18.

(1) In the event of the borrower contravening any of the provisions of the Act, and in particular Sections 10 and 17, the whole of the amount of aid and all moneys due from such person including interest, costs and other charges, shall forthwith be repaid by such person, and if not so repaid, the same may be recovered from the person aided or his surety as arrears of land revenue.

(2) If any instalment or part thereof and/or interest accrued remains unpaid after the due date, such moneys together with costs, if any, or if so directed by the State Government, the entire balance of loan with interest accrued thereon, together with costs, if any shall be recovered as arrears of land revenue.

17. Insurance and repairs, etc :-

(1) The recipient of State aid shall maintain at his own expense in good and efficient repairs the premises, buildings, machinery, plant and all other properties mortgaged to the State Government, as security for the aid. He shall unless exempted by the State Government, insure such mortgaged properties against loss or damage by fire, riots, civil commotion, theft, accident or pilferage either for the full insurable value or for such amount as may be determined by the Director with an insurance company ¹ [x x x x] and shall duly and punctually pay the premium payable in respect thereof as and when they become due and payable. In the event of failure to carry out any repairs or to effect the insurance or to pay the premium due the Director or the authority sanctioning the loan may do so or cause them to be done and incur necessary expenditure on account of the same. The expenditure so incurred shall be recovered in accordance with the provision of Section 18.

(2) All properties to be mortgaged to Government as security shall be insured as required by sub-rule (1) before the aid is actually given in cases of aid exceeding Rs. 5,000 unless specifically exempted by the State Government.

Insurance policies so obtained shall be assigned in favour of the Governor of Karnataka.

1. The words "to be approved by the Director in consultation with the State Government" omitted by GSR GSR 528, dated 23-11-1967, w.e.f. 7-12- 1967

18. Inspection :-

The recipient of State aid shall permit the Director or any person deputed by him by general or special order in writing or any other person authorised in this behalf by the State Government, to inspect the premises, buildings, plant and equipment, stock on hand, accounts and books of the industrial business or enterprise in respect of which the aid has been granted and shall provide necessary facilities for such inspection.

19. Audit of accounts and submission of reports :-

(A) Except as otherwise specifically exempted by the sanctioning officer or authority, the accounts of an industrial business or enterprise in respect of which State aid has been granted shall be examined and audited once in every year by an auditor approved by the Government. The recipient of State Aid shall furnish to the sanctioning officers or authority once in a year, an annual statement of accounts of the industrial business or enterprise, certified by the auditor containing the following particulars:

- (a) A full and complete statement of the assets and liabilities;
- (b) a valuation of all the assets;
- (c) a manufacturing account showing the outturn by the industrial business or enterprise with the cost per unit of such outturn;
- (d) a trading account;
- (e) a profit and loss account.

(B) The accounts of the industrial business or enterprise to which the State aid has been granted shall be open to test check by the Comptroller and Auditor General at his discretion.

20. Appropriation of profits :-

In case where the conditions under which loans or grants given have not been fulfilled by the recipients, the gross profits of the concern shall not be appropriated in any manner without the prior sanction of the authority sanctioning the loan.

21. Cash credits, overdraft etc :-

Subject to the provisions of Sections 8 and 11, the State Government shall give guarantee of a cash credit, overdrafts, or fixed advance with a bank, and the following banks and corporations are recognised for this purpose, namely.

- (i) The State Bank of Mysore;
- (ii) The State Bank of India;
- (iii) The Central Bank of India Limited;
- (iv) The Indian Bank Limited;
- (v) The Industrial Finance Corporation constituted under the Industrial Finance Corporation Act, 1948;
- (vi) The Canara Bank Limited;
- (vii) The Karnataka State Financial Corporation.
- [(viii) The State Bank of Hyderabad;
- (ix) The Punjab National Bank Limited.]
- [(x) Allahabad Bank;
- (xi) Andhra Bank Limited;
- (xii) Bank of Baroda;
- (xiii) Bank of India;
- (xiv) Belgaum Bank;
- (xv) Canara Banking Corporation;
- (xvi) Devakarn Nanjee Banking Company;
- (xvii) Indian Overseas Bank;
- (xviii) Jayalaxmi Bank;
- (xix) Karnataka Bank;
- (xx) National and Grindlays Bank;

- (xxi) Pangal Nayak Bank;
- (xxii) Syndicate Bank;
- (xxiii) Union Bank of India;
- (xxiv) United Commercial Bank;
- (xxv) Vijaya Bank;
- (xxvi) Vysya Bank
- (xxvii) Life Insurance Corporation of India.]
- [(xviii) Film Finance Corporation Limited (A Government of India Un-
dertaking).]
- [(xxix) U.S. AID, Washington, U.S.A.;
- (xxx) Messrs. Chemtex Inc. of New York, U.S.A.;
- (xxxi) Industrial Development Bank of India Limited (IDBI);
- (xxxii) The Industrial Credit and Investment Corporation of India Limited (ICICI), Bombay.]

22. Provision for training apprentices :-

The recipient of State aid shall provide facilities for training such number of apprentices in the industrial business or enterprise for which aid has been given, as may be laid down by the sanctioning authority in the order sanctioning the aid.

23. Miscellaneous :-

(1) Where the recipient of State aid has failed to fulfill the terms and conditions of such aid, the authority sanctioning the aid shall have the accounts and books and/or auditing of the accounts of the business or enterprise, inspected for which fees payable by the recipients of the loan or aid shall be as under.

(i) In the case of an industrial	Rs. 100;
(i) Business having a capital outlay of one lakh of rupees and below	
(ii) in the case of an industrial	Rs. 100 for the first one lakh of rupees;
(ii) Business having a capital outlay exceeding one lakh of rupees	and Rs. 25 for every additional outlay one lakh of rupees or part thereof.

(2) Whenever State aid is granted to a person in respect of any industrial business or enterprise and is secured by a mortgage or a floating charge upon the assets of such business or enterprise, the recipient of the State aid shall put up at his place or places of business or enterprise, a prominent sign post containing the name of such business or enterprise with the addition of 'State aided' within brackets.

SCHEDULE A

Amendments to the Betting Tax Act, 1932 (IX of 1932)

SCHEDULE B1

Amendments to the Betting Tax Act, 1932 (IX of 1932)

SCHEDULE B2

Amendments to the Betting Tax Act, 1932 (IX of 1932)

SCHEDULE C1

Amendments to the Betting Tax Act, 1932 (IX of 1932)

SCHEDULE C2

Amendments to the Betting Tax Act, 1932 (IX of 1932)

SCHEDULE D

Existing Plant and Machinery

SCHEDULE D				
Existing Plant and Machinery				
Name of machine	Number	Specifications	Production capacity per hour	Cost per unit
(1)	(2)	(3)	(4)	(5)
Rs.				
Total				

SCHEDULE E

Proposed Plant and Machinery

SCHEDULE E				
Proposed Plant and Machinery				
Name of machine	No.	Specifications	Production capacity	Estimated cost

and country of origin			per hour	machine
(1)	(2)	(3)	(4)	(5)
Rs.				
Total				

SCHEDULE F

SCHEDULE

SCHEDULE G

Estimate of Probable Profits

SCHEDULE G			
Estimate of Probable Profits			
The following table should cover a normal year of working after completion of the project.			
(a)	Gross Sales 1.		
	Units at	Rs	
	Rs.....	
		2. Units at	Rs
		Rs.....
		3. Units at	Rs

		Rs.....	
		Total	Rs.
(b)	Less. Cost of sales broken down by main headings	Rs	
(c)	Gross Profit on sales	Rs	
(d)	Administrative and selling expenses	Rs	
(e)	Interest	Rs	
(f)	Taxation	Rs	
(g)	Net Profit	Rs	
(h)	Add back Depreciation if included under (b)	Rs	
(i)	Cash available for liquidation of loan	.Rs	

[See Rule 4-A]

Classes of industrial business or enterprises to which aid may be given.

I. Food, Beverages and Tobacco.

- (1) Sugar Factories and Refineries (Sugar and Gur)
- (2) Bakery and Confectionary
- (3) Fruit and Vegetable processing
- (4) Vegetable oils
- (5) Aerated waters, Cold storage and ice
- (6) Fish canning
- (7) Tea and Coffee
- (8) Breweries
- (9) Cashew Processing.

II. Textiles.

- (1) Cotton
- (2) Woollen

- (3) Silk and Art Silk
- (4) Synthetic fibre
- (5) Hosiery goods
- (6) Handloom products
- (7) Ready-made garments
- (8) Printing and dyeing of cloth and calendering
- (9) Others (Hold all, waterproof goods, mats).

III. Leather and Rubber products.

- (1) Leather products (footwear, surgical goods)
- (2) Tanneries
- (3) Remoulding and retreading of tyres and tubes
- (4) Rubber goods

IV. Wood products.

- (1) Saw Mill

(2) Furniture

(3) Others (Corks, Plywood, Match splints)

(4) Plywood

(5) Wood seasoning

(6) Laminating

(7) Curing and Seasoning

(8) Chemical treatment

V. Paper and Pulp and Allied products.

(1) Paper

(2) Pulp

(3) Cardboard Boxes, Corrugated sheets, paper bags.

VI. Printing.

(1) Printing presses and binding works

(2) Others (stationery) including.

VII. Chemicals.

- (1) Chemicals and Fertilisers
- (2) Plastics, Polystyrene, acrylic sheets, celluloid bangles, etc.
- (3) Pharmaceuticals and Drugs (ointments)
- (4) Matches and fireworks
- (5) Soaps (toilet, washing, chips)
- (6) Agarbathies
- (7) Camphor tableting
- (8) Dyes
- (9) Paints and Varnish
- (10) Starch
- (11) Inks
- (12) Others (silicate of soda gases)
- (13) Pesticides and Aeromatic chemicals
- (14) Insecticides and Agro chemicals.

VIII. Ceramics and Glass products.

- (1) Bricks, Tiles and Potteries
- (2) Refractories

(3) Glassware (Optical, Laboratory, Sheet glass)

(4) Cement, Asbestos products

(5) Limekilns

(6) Enamel ware

(7) Mosaic tiles

(8) R.C.C. works and cement pipes

(9) Brick and tile.

IX. Ferrous and non-ferrous.

(1) Ferrous casting and forgings

(2) Non-ferrous metal products (stainless steel, copper and brass, aluminium)

(3) Sheet metal works (GP and BP sheet articles, furniture, press button, agricultural implements)

(4) Wire nails, panel pins, gem clips, barbed wire

(5) Tin containers

(6) Structurals (gates, grills, others).

X. Electrical Appliances.

- (1) Fans and Radios
- (2) Air Conditioners and Refrigerators
- (3) Lamps
- (4) Electrical equipment and accessories
- (5) Manufacture of Motors with or without pumps

XI. Manufacture of Machinery.

- (1) Agricultural machinery
- (2) Textile machinery
- (3) Machine tools
- (4) Prime motors and boilers
- (5) Paper machinery
- (6) Chemicals machinery
- (7) Rice, oil and floor mill machinery
- (8) Automobiles (job works, body-building)
- (9) Bicycles and Bicycle parts
- (10) Rail Road equipment

- (11) Watches, clocks
- (12) Other transport equipment
- (13) Professional and scientific instruments
- (14) General Engineering Workshop
- (15) Diesel Engines for Pumpsets.

XII. Miscellaneous Industries.

- (1) Gold and Jewellery
- (2) Photographic and Optical goods
- (3) Musical instruments
- (4) Ordnance factories
- (5) Brushes, buttons and other than plastics (nylon etc.)
- (6) Games and sports goods
- (7) Cotton ginning and pressing
- (8) Thread and thread ball making
- (9) Stone polishing.

XIII. Production of films.

