

5(6)/2/2009-MSME POL

Dated 21.7.2009

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:
- Separation of iron scrap from slag pots.
  - Generation of electricity through windmill\*.

(\* the activity was earlier classified as service activity vide this office letter No. 5(2)/(1)/2008 MSME Pol. dated 4.11.2008, however, in the light of the amendment in the definition of the manufacturing enterprises vide notification No. S.O.199(E) dated 16.1.2009, the activity is re-classified a manufacturing activity under MSMED Act 2006.)

- B) Activities considered as Service:
- Educational Institutions
  - Development of Software and providing software services

2. This supercedes all earlier clarifications issued in this regard.

Yours faithfully,

  
(P.K. Sinha)

Dy. Director (MSME Pol.)

To

- Principal Secretaries/ Secretaries, I/c of matters of MSMEs, All States/UTs,
- Chairman, NABARD, Mumbai,
- Chairman & Managing Director, SIDBI, Lucknow,
- Chairman, Indian Bank Association, Mumbai,
- Dy. Governor, RBI, Mumbai,
- Chairman & Managing Directors, Commercial Banks and Financial Institutions including State Financial Corporations as per mailing list,
- Chairman & Managing Director, NSIC, New Delhi,
- Commissioner/Director of Industries/ I/c of matters of MSMEs, All States/UTs,
- Director/Dy. Director, I/c MSME DIs/ Br. MSME DIs, All States/UTs,
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