Section 7(1)(b) of the Micro, Small and Medium Enterprises Development Act, 2006, which has come into force with effect from 2 October 2006, clarifies service enterprises as micro, small or medium based on the investment in the “Equipments” and section 8(1)(a) & (b) of the Act provides for filing of Entrepreneurs Memorandum (EM) by such enterprises.

2. Under the erstwhile policy of SSI registration, an illustrative list of service activities (industry related), which could be registered as SSSBEs were circulated by this office for the reference of the registering authorities. However, with the implementation of the MSMED Act 2006, we have received a number of references from State Governments requesting for clarification regarding filing of EM for the service activities by the enterprises and also for providing a list of service activities so that the EM for those can be acknowledged under the MSMED Act 2006.

3. An illustrative list of activities classified as service activities by WTO/GATT, which can be acknowledged as service enterprises under the MSMED Act, 2006, is enclosed for reference to avoid delays in the acknowledgement of the EMs for service enterprises. However, it is emphasized that it is only an illustrative list and that there is no negative list of services that are not to be acknowledged.

Encl.: As above

Yours sincerely,

(Sanjeev Kaushal)
## SERVICES SECTORAL CLASSIFICATION LIST

### SECTORS AND SUB-SECTORS

#### 1. BUSINESS SERVICES

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Professional Services</td>
<td>Section B</td>
</tr>
<tr>
<td>b.</td>
<td>Legal Services</td>
<td>862</td>
</tr>
<tr>
<td>c.</td>
<td>Accounting, auditing and bookkeeping services</td>
<td>863</td>
</tr>
<tr>
<td>d.</td>
<td>Taxation Services</td>
<td>8671</td>
</tr>
<tr>
<td>e.</td>
<td>Architectural services</td>
<td>8672</td>
</tr>
<tr>
<td>f.</td>
<td>Engineering services</td>
<td>8673</td>
</tr>
<tr>
<td>g.</td>
<td>Urban planning and landscape architectural services</td>
<td>8674</td>
</tr>
<tr>
<td>h.</td>
<td>Medical and dental services</td>
<td>9312</td>
</tr>
<tr>
<td>i.</td>
<td>Veterinary services</td>
<td>932</td>
</tr>
<tr>
<td>j.</td>
<td>Services provided by midwives, nurses, physiotherapists and para-medical personnel</td>
<td>93191</td>
</tr>
<tr>
<td>k.</td>
<td>Other</td>
<td></td>
</tr>
</tbody>
</table>

#### B. Computer and Related Services

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Consultancy services related to the installation of computer hardware</td>
<td>841</td>
</tr>
<tr>
<td>b.</td>
<td>Software implementation services</td>
<td>842</td>
</tr>
<tr>
<td>c.</td>
<td>Data processing services</td>
<td>843</td>
</tr>
<tr>
<td>d.</td>
<td>Data base services</td>
<td>844</td>
</tr>
<tr>
<td>e.</td>
<td>Other</td>
<td>845+849</td>
</tr>
</tbody>
</table>

#### C. Research and Development Services

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>R&amp;D services on natural sciences</td>
<td>851</td>
</tr>
<tr>
<td>b.</td>
<td>R&amp;D services on social sciences and humanities</td>
<td>852</td>
</tr>
<tr>
<td>c.</td>
<td>Interdisciplinary R&amp;D services</td>
<td>853</td>
</tr>
</tbody>
</table>

#### D. Real Estate Services

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Involving own or leased property</td>
<td>821</td>
</tr>
<tr>
<td>b.</td>
<td>On a fee or contract basis</td>
<td>822</td>
</tr>
</tbody>
</table>

#### E. Rental/Leasing Services without Operators

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Relating to ships</td>
<td>83103</td>
</tr>
<tr>
<td>b.</td>
<td>Relating to aircraft</td>
<td>83104</td>
</tr>
<tr>
<td>c.</td>
<td>Relating to other transport equipment</td>
<td>83101+83102+</td>
</tr>
<tr>
<td>d.</td>
<td>Relating to other machinery and equipment</td>
<td>83106-83109</td>
</tr>
<tr>
<td>e.</td>
<td>Other</td>
<td>832</td>
</tr>
</tbody>
</table>

#### F. Other Business Services

<table>
<thead>
<tr>
<th>Sub-sector</th>
<th>Description</th>
<th>CPC Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Advertising services</td>
<td>871</td>
</tr>
<tr>
<td>b.</td>
<td>Market research and public opinion polling services</td>
<td>864</td>
</tr>
<tr>
<td>c.</td>
<td>Management consulting service</td>
<td>865</td>
</tr>
<tr>
<td>d.</td>
<td>Services related to man. consulting</td>
<td>866</td>
</tr>
<tr>
<td>e.</td>
<td>Technical testing and analysis serv.</td>
<td>8676</td>
</tr>
<tr>
<td>f.</td>
<td>Services incidental to agriculture, hunting and forestry</td>
<td>881</td>
</tr>
<tr>
<td>g.</td>
<td>Services incidental to fishing</td>
<td>882</td>
</tr>
</tbody>
</table>
h. Services incidental to mining 883+5115
i. Services incidental to manufacturing 884+885
   (except for 88442)

j. Services incidental to energy distribution 887
k. Placement and supply services of Personnel 872
l. Investigation and security 873
m. Related scientific and technical consulting services 8675
n. Maintenance and repair of equipment 633+
   (not including maritime vessels, aircraft or other transport equipment)
o. Building-cleaning services 8861-8866
p. Photographic services 874
q. Packaging services 875
r. Printing, publishing 876
s. Convention services 87909*
t. Other 8790

2. COMMUNICATION SERVICES

   A. Postal services 7511
   B. Courier services 7512

   C. Telecommunication services 7521
      a. Voice telephone services 7523
      b. Packet-switched data transmission services 7523
      c. Circuit-switched data transmission services 7523
      d. Telex services 7522
      e. Telegraph services 7522
      f. Facsimile services 7522
      g. Private leased circuit services 7522
      h. Electronic mail 7523
      i. Voice mail 7523
      j. On-line information and data base retrieval 7523
      k. electronic data interchange (EDI) 7523
      l. enhanced/value-added facsimile services, incl. store and forward, store and retrieve 7523
      m. code and protocol conversion n.a.
      n. on-line information and/or data processing (incl.transaction processing) 843
      o. other 843

   D. Audiovisual services 9611
      a. Motion picture and video tape production and

---

*The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

**The (**) indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance (e.g. voice mail is only a component of CPC item 7523).
distribution services
b. Motion picture projection service
9612
c. Radio and television services
9613
d. Radio and television transmission services
7524
e. Sound recording
f. Other
n.a.

E. Other

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES
A. General construction work for buildings
512
B. General construction work for civil engineering
513
C. Installation and assembly work
514+516
D. Building completion and finishing work
517
E. Other
511+515+518

4. DISTRIBUTION SERVICES
A. Commission agents' services
621
B. Wholesale trade services
622
C. Retailing services
631+632
611+6113+6121
D. Franchising
E. Other
8929

5. EDUCATIONAL SERVICES
A. Primary education services
921
B. Secondary education services
922
C. Higher education services
923
D. Adult education
924
E. Other education services
929

6. ENVIRONMENTAL SERVICES
A. Sewage services
9401
B. Refuse disposal services

C. Sanitation and similar services

D. Other

7. FINANCIAL SERVICES

A. All insurance and insurance-related services
   a. Life, accident and health insurance services
   b. Non-life insurance services
   c. Reinsurance and retrocession
   d. Services auxiliary to insurance (including
      broking and agency services)

B. Banking and other financial services
   (excl. insurance)
   a. Acceptance of deposits and other repayable funds
      from the public
   b. Lending of all types, incl., inter alia, consumer
      credit, mortgage credit, factoring and financing of
      commercial transaction
   c. Financial leasing
   d. All payment and money transmission services
   e. Guarantees and commitments
   f. Trading for own account or for account of customers,
      whether on an exchange, in an over-the-counter
      market or otherwise, the following:
      - money market instruments (cheques, bills,
        certificate of deposits, etc.)
      - foreign exchange
      - derivative products incl., but not limited to,
        futures and options
      - exchange rate and interest rate instruments,
        incl. products such as swaps, forward rate agreements, etc.
      - transferable securities
      - other negotiable instruments and financial
        assets, incl. bullion
      Participation in issues of all kinds of
      securities, incl. under-writing and placement
      as agent (whether publicly or privately) and
      provision of service related to such issues
      Money broking
      Asset management, such as cash or portfolio
      management, all forms of collective
      investment management, pension fund
      management, custodial depository and
      trust services
      Settlement and clearing services for financial
      assets, incl. securities, derivative products,
      or
      and other negotiable instruments
      Advisory and other auxiliary financial
services on all the activities listed in Article 1B of MTN.TNC/W/50, incl. credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

A. Provision and transfer of financial information, and financial data processing and related software by providers of other financial services

C. Other

8. HEALTH RELATED AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)

A. Hospital services

B. Other Human Health Services (other than 93191)

C. Social Services

D. Other

9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotels and restaurants (incl. catering)

B. Travel agencies and tour operators services

C. Tourist guides services

D. Other

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)

A. Entertainment services (including theatre, live bands and circus services)

B. News agency services

C. Libraries, archives, museums and other cultural services

D. Sporting and other recreational services

E. Other

11. TRANSPORT SERVICES

A. Maritime Transport Services
<table>
<thead>
<tr>
<th>A.</th>
<th>B.</th>
<th>C.</th>
<th>D.</th>
<th>E.</th>
<th>F.</th>
<th>G.</th>
<th>H.</th>
<th>I.</th>
<th>J.</th>
<th>K.</th>
<th>L.</th>
</tr>
</thead>
<tbody>
<tr>
<td>b.</td>
<td>Freight transportation</td>
<td>7212</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7112</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7123</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7124</td>
</tr>
<tr>
<td>c.</td>
<td>Rental of vessels with crew</td>
<td>7213</td>
<td>c.</td>
<td>Rental of vessels with crew</td>
<td>7113</td>
<td>c.</td>
<td>Rental of aircraft with crew</td>
<td>734</td>
<td>c.</td>
<td>Maintenance and repair of rail transport equipment</td>
<td>8868**</td>
</tr>
<tr>
<td>d.</td>
<td>Maintenance and repair of vessels</td>
<td>8868**</td>
<td>d.</td>
<td>Maintenance and repair of vessels</td>
<td>8868**</td>
<td>d.</td>
<td>Maintenance and repair of rail transport equipment</td>
<td>6112+8867</td>
<td>d.</td>
<td>Maintenance and repair of road transport equipment</td>
<td>743</td>
</tr>
<tr>
<td>e.</td>
<td>Pushing and towing services</td>
<td>7218</td>
<td>e.</td>
<td>Pushing and towing services</td>
<td>7224</td>
<td>e.</td>
<td>Pushing and towing services</td>
<td>745**</td>
<td>e.</td>
<td>Pushing and towing services</td>
<td>744</td>
</tr>
<tr>
<td>f.</td>
<td>Supporting services for maritime transport</td>
<td>7216</td>
<td>f.</td>
<td>Supporting services for internal waterway transport</td>
<td>745**</td>
<td>f.</td>
<td>Supporting services for internal waterway transport</td>
<td>7221</td>
<td>f.</td>
<td>Supporting services for internal waterway transport</td>
<td>731</td>
</tr>
<tr>
<td>B.</td>
<td>Internal Waterways Transport</td>
<td>7213</td>
<td>B.</td>
<td>Internal Waterways Transport</td>
<td>7222</td>
<td>B.</td>
<td>Internal Waterways Transport</td>
<td>732</td>
<td>B.</td>
<td>Internal Waterways Transport</td>
<td>7111+7122</td>
</tr>
<tr>
<td>C.</td>
<td>Air Transport Services</td>
<td>8868**</td>
<td>C.</td>
<td>Air Transport Services</td>
<td>734</td>
<td>C.</td>
<td>Air Transport Services</td>
<td>734</td>
<td>C.</td>
<td>Air Transport Services</td>
<td>7123</td>
</tr>
<tr>
<td>d.</td>
<td>Supporting services for air transport</td>
<td>746</td>
<td>d.</td>
<td>Supporting services for air transport</td>
<td>743</td>
<td>d.</td>
<td>Supporting services for air transport</td>
<td>744</td>
<td>d.</td>
<td>Supporting services for air transport</td>
<td>7124</td>
</tr>
<tr>
<td>E.</td>
<td>Rail Transport Services</td>
<td>8868**</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>6112+8867</td>
</tr>
<tr>
<td>b.</td>
<td>Freight transportation</td>
<td>7123</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7123</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7123</td>
<td>b.</td>
<td>Freight transportation</td>
<td>7123</td>
</tr>
<tr>
<td>c.</td>
<td>Pushing and towing services</td>
<td>8868**</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>7124</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>743</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>744</td>
</tr>
<tr>
<td>d.</td>
<td>Supporting services for rail transport services</td>
<td>744</td>
<td>d.</td>
<td>Supporting services for rail transport services</td>
<td>744</td>
<td>d.</td>
<td>Supporting services for rail transport services</td>
<td>744</td>
<td>d.</td>
<td>Supporting services for rail transport services</td>
<td>744</td>
</tr>
<tr>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
<td>E.</td>
<td>Rail Transport Services</td>
<td>733</td>
</tr>
<tr>
<td>F.</td>
<td>Road Transport Services</td>
<td>8868**</td>
<td>F.</td>
<td>Road Transport Services</td>
<td>733</td>
<td>F.</td>
<td>Road Transport Services</td>
<td>733</td>
<td>F.</td>
<td>Road Transport Services</td>
<td>733</td>
</tr>
<tr>
<td>b.</td>
<td>Freight transportation</td>
<td>733</td>
<td>b.</td>
<td>Freight transportation</td>
<td>733</td>
<td>b.</td>
<td>Freight transportation</td>
<td>733</td>
<td>b.</td>
<td>Freight transportation</td>
<td>733</td>
</tr>
<tr>
<td>c.</td>
<td>Pushing and towing services</td>
<td>733</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>733</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>733</td>
<td>c.</td>
<td>Pushing and towing services</td>
<td>733</td>
</tr>
<tr>
<td>d.</td>
<td>Supporting services for road transport services</td>
<td>733</td>
<td>d.</td>
<td>Supporting services for road transport services</td>
<td>733</td>
<td>d.</td>
<td>Supporting services for road transport services</td>
<td>733</td>
<td>d.</td>
<td>Supporting services for road transport services</td>
<td>733</td>
</tr>
<tr>
<td>G.</td>
<td>Pipeline Transport</td>
<td>8868**</td>
<td>G.</td>
<td>Pipeline Transport</td>
<td>733</td>
<td>G.</td>
<td>Pipeline Transport</td>
<td>733</td>
<td>G.</td>
<td>Pipeline Transport</td>
<td>733</td>
</tr>
<tr>
<td>a.</td>
<td>Transportation of fuels</td>
<td>733</td>
<td>a.</td>
<td>Transportation of fuels</td>
<td>733</td>
<td>a.</td>
<td>Transportation of fuels</td>
<td>733</td>
<td>a.</td>
<td>Transportation of fuels</td>
<td>733</td>
</tr>
<tr>
<td>b.</td>
<td>Transportation of other goods</td>
<td>733</td>
<td>b.</td>
<td>Transportation of other goods</td>
<td>733</td>
<td>b.</td>
<td>Transportation of other goods</td>
<td>733</td>
<td>b.</td>
<td>Transportation of other goods</td>
<td>733</td>
</tr>
<tr>
<td>H.</td>
<td>Services auxiliary to all modes of transport</td>
<td>8868**</td>
<td>H.</td>
<td>Services auxiliary to all modes of transport</td>
<td>733</td>
<td>H.</td>
<td>Services auxiliary to all modes of transport</td>
<td>733</td>
<td>H.</td>
<td>Services auxiliary to all modes of transport</td>
<td>733</td>
</tr>
<tr>
<td>a.</td>
<td>Cargo-handling services</td>
<td>733</td>
<td>a.</td>
<td>Cargo-handling services</td>
<td>733</td>
<td>a.</td>
<td>Cargo-handling services</td>
<td>733</td>
<td>a.</td>
<td>Cargo-handling services</td>
<td>733</td>
</tr>
<tr>
<td>b.</td>
<td>Storage and warehouse services</td>
<td>733</td>
<td>b.</td>
<td>Storage and warehouse services</td>
<td>733</td>
<td>b.</td>
<td>Storage and warehouse services</td>
<td>733</td>
<td>b.</td>
<td>Storage and warehouse services</td>
<td>733</td>
</tr>
<tr>
<td>c.</td>
<td>Freight transport agency services</td>
<td>733</td>
<td>c.</td>
<td>Freight transport agency services</td>
<td>733</td>
<td>c.</td>
<td>Freight transport agency services</td>
<td>733</td>
<td>c.</td>
<td>Freight transport agency services</td>
<td>733</td>
</tr>
<tr>
<td>d.</td>
<td>Other</td>
<td>733</td>
<td>d.</td>
<td>Other</td>
<td>733</td>
<td>d.</td>
<td>Other</td>
<td>733</td>
<td>d.</td>
<td>Other</td>
<td>733</td>
</tr>
<tr>
<td>I.</td>
<td>Other Transport Services</td>
<td>733</td>
<td>I.</td>
<td>Other Transport Services</td>
<td>733</td>
<td>I.</td>
<td>Other Transport Services</td>
<td>733</td>
<td>I.</td>
<td>Other Transport Services</td>
<td>733</td>
</tr>
<tr>
<td>J.</td>
<td>Other Services Not Included Elsewhere</td>
<td>733</td>
<td>J.</td>
<td>Other Services Not Included Elsewhere</td>
<td>733</td>
<td>J.</td>
<td>Other Services Not Included Elsewhere</td>
<td>733</td>
<td>J.</td>
<td>Other Services Not Included Elsewhere</td>
<td>733</td>
</tr>
</tbody>
</table>

OTHER SERVICES NOT INCLUDED ELSEWHERE: 95+97+98+59
ILLUSTRATIVE LIST OF SMALL SCALE SERVICE AND BUSINESS (INDUSTRY RELATED) ENTERPRISES (SSSBEs) AS ON 1ST JANUARY, 2002

1. Advertising Agencies
2. Marketing Consultancy
3. Industrial Consultancy
4. Equipment Rental and Leasing
5. Typing Centres
6. Photocopying Centres (Zeroxing)
7. Industrial Photography
8. Industrial R & D Labs.
10. Desk Top publishing

11. Internet Browsing/Setting up of Cyber Cafes
12. Auto Repair, services and garages
13. Documentary Films on themes like Family Planning, Social forestry, energy conservation and commercial advertising
14. Laboratories engaged in testing of raw materials, finished products
15. "Servicing Industry" Undertakings engaged in maintenance, repair, testing or electronic/electrical equipment/instruments i.e. measuring/control instruments servicing of all types of vehicles and machinery of any description including televisions, tape recorders, VCRs, Radios, Transformers, Motors, Watches, etc.
16. Laundry and Dry Cleaning
17. X-Ray Clinic
18. Tailoring
19. Servicing of agriculture farm equipment e.g. Tractor, Pump, Rig, Boring Machines etc.
20. Weigh Bridge
21. Photographic Lab
22. Blue Printing and enlargement of drawing/designs facilities
23. ISD/STD Booths
24. Teleprinter/Fax Services
25. Sub-contracting Exchanges (SCXs) established by Industry Associations.
26. EDP Institutes established by Voluntary Associations/Non-Government Organisations
27. Coloured or Black and White Studios equipped with processing laboratory.

recognised as SSSBE vide this office letter No.5(I)/2001-SSI Bd.& Pol. dated 10th Sept.,2001

Contd. page/2-
28. Ropeways in hilly areas.
29. Installation and operation of Cable TV Network.
30. Operating EPABX under franchises.

(Computer Design and Drafting, Creation of databases suitable for foreign/Indian markets and Computer Software Development which were hitherto being registered as SSSBE vide entries 10 to 12 Annexure I of this office letter No.4(5)/2000-SSI Bd.& Policy dated 19.9.2000 have been deleted from the list as Computer Software Development and Software Services (including Computer Graphics, Engineering Design, computerized design and drafting have since been recognized as industrial activities eligible for registration as Small Scale Industries vide this office circular letter No.5(1)/2001-SSI Bd. & Pol. dated 10.9.2001.)