

Annexure-1**List of Cost Accounting Records Rules (CARRs) notified under section 209(1)(d) of the Companies Act, 1956**

LIST OF INDUSTRIES AND THE PRODUCTS COVERED UNDER SECTION 209(1)(d) OF THE COMPANIES ACT, 1956					
No	Industry	Products	GSR NO. and Date	Effective from	Remarks
1.	Cement	Cement, Clinker	536 (E) dt. 11.9.1997*	11.9.1997*	The Rules, 1997 notified in suppression of GSR 1402 dt. 12.9.66
2.	Cycles	Cycles, component of cycles	311 dt. 2.3.1967	1.04.67	
3.	Tyres & Tubes	Rubber tyres and tubes for all types of vehicles	1260 dt. 10.8.1967	1.10.67	
4.	Air-Conditioners	Air conditioning system or device by which air is controlled for the fulfillment of required condition of the confined space through controlling temperature, humidity, air purity and air motion for human comforts	1447 dt. 16.9.1967	1.10.67	Application clause and tile from 'Room-Air-conditioners' to Air-conditioners' changed vide GSR 668(E) dt. 28.9.1999
5.	Refrigerators	Refrigerators	1448 dt. 18.9.1967	1.10.67	
6.	Batteries other than Dry Cell Batteries	Batteries of all types other than Dry Cell Batteries	1467 dt. 20.9.1967	1.01.68	Application clause and tile from 'Automobile Batteries' changed vide GSR 667(E) dt. 28.7.1999.
7.	Electric Lamps	Electric lamps of all types	1503 dt. 27.9.1967	1.01.68	Application clause changed vide GSR 670(E) dt. 28.9.1999
8.	Electric Fan	Any type of electric fan	2298 dt. 15.9.1969	1.01.70	
9.	Electric Motors	All types of electric motors	2574 dt. 24.10.1969	1.01.70	
10.	Motor Vehicles	(a) All types of passenger cars, jeeps and station wagons (b) All types of commercial vehicles, delivery and pick up vans (c) Motor cycles, scooters, scooterettes & mopeds (d) Three-Wheeler Vehicles (e) All types of tractors (f) Heavy Earth Moving Equipments	537 (E) dt. 11.9.1997*	11.9.1997*	The Rules, 1997 notified in suppression of GSR 1465 dt. 17.5.1969 No (e) added vide GSR 328(E) dt. 3.6.1998. CAR (Tractors) Rules, 1971 applicable before 1.4.1999 vide GSR

					329(E) dt. 3.6.98 No.(f) added vide GSR 280(E) dt. 24.4.2001
11.	Aluminum	1. Alumina 2. Aluminium 3. Aluminium ingots in any form or alloy 4. Aluminum rolled products including foil 5. Aluminum extruded products 6. Properzirod or Aluminum wire rod 7. Any other alluminium product or its alloy	334 dt. 25.2.1972	1.04.72	Application clause amended vide GSR NO 703(E) dt. 28.9.2001
12.	Vanaspati	Refined vegetable oils and vegetable oil products as also Industrial Hard Oil.	1529 dt. 27.11.1972	1.01.73	Application clause amended vide GSR 287 dt. 29.5.1992
13.	Bulk Drugs	Bulk Drugs under any system of medicine including Ayurvedic, Homeopathic, Siddha and Unani systems of medicine and Intermediates thereof	130(E) dt. 14.3.1974	1.04.74	Application clause amended vide GSR NO 707(E) dt. 28.9.2001
14.	Sugar	Sugar by vacuum pan process and excludes jaggery and khandsari	388(E) dt. 15.7.1997*	15.7.1997*	The Rules, 1997 notified in suppression of GSR 982(E) 4.9.1974
15.	Industrial Alcohol	1. Absolute Alcohol 2. Rectified spirit 3. Denatured and special denatured spirit 4. Power alcohol	532 (E) dt. 17.9.1997*	17.9.1997*	The Rules, 1997 notified in suppression of GSR 594(E) dated 30.12.1975
16.	Jute Goods	Jute goods - Yarn, Twine, Fabrics or any other product made wholly from, or containing not less than 50 % by weight of, jute including bimlipattam jute or mesta fibres	590(E) dt. 29.12.1975	1.01.76	
17.	Paper	Paper - used for printing, writing and wrapping, newsprint, paperboard, and exercise note books	601(E) dt. 31.12.1975	1.01.76	
18.	Rayon	1. Viscose staple fibre in all forms 2. Viscose filament yarn 3. Viscose tyre yarn / cord/ Fabric 4. 100% Viscose Yarn Fabric 5. Acetate yarn / fibre 6. Rayon film (Cellophane Film)	606 dt. 20.4.1976	1.05.76	Application clause amended vide GSR 694 dt. 31.8.2000

19.	Dyes	Acid dyes, basic dyes, direct dyes, sulphur dyes, vat dyes, azoic dyes, ingrained dyes, metal complex dyes, disperse dyes, reactive dyes, oil dyes, and water soluble dyes	605 dt. 22.4.1976	1.05.76	
20.	Polyester	1. Polyester fibre 2. Polyester filament yarn 3. Polyester Chips 4. Polyester Fibre Fill (PFF) 5. Partially Oriented Yarn (POY) 6. Processed Polyester yarn (texturised, twisted, dyed, crimped, etc.) 7. 100% Polyester fabric	126(E) dt. 24.3.1977	1.04.77	No (3) to (7) inserted vide GSR 692(E) dt. 31.8.2000
21.	Nylon	1. Nylon chip 2. Nylon fibre 3. Nylon filament yarn 4. Nylon partially oriented yarn 5. Nylon tyre yarn or cord 6. Nylon tyre cord fabric 7. 100% Nylon fabrics	157(E) dt. 1.4.1977	1.04.77	Application clause amended vide GSR 695(E) dt. 31.8.2000
22.	Textiles	Any art silk cloth, cloth, cotton yarn or cotton cloth, processed yarn and processed cloth, man-made fibre yarn or man made fibre cloth, silk yarn or silk cloth, wool, woollen yarn or woollen cloth, yarn or other textiles products.	417(E) dt. 28.6.1977	1.07.77	Application clause amended vide GSR 29(E) dated 19.1.1994
23.	Dry Cell Batteries	All types of dry cell batteries & components thereof	45(E) dt. 31.1.1979	1.02.79	
24.	Steel Tubes and Pipes	Steel Tubes & Pipes (including stainless steel) both black & galvanized	506(E) dt. 10.5.1984	26.05.84	
25.	Engineering	1. Power driven pumps 2. Internal combustion engines 3. Diesel Engines 4. All type of automotive parts and accessories 5. Power Transformers 6. Electric generator 7. Machine tools	688 dt. 25.6.1984	7.07.84	No. 4 to 7 added GSR 279(E) dt. 24.4.2001
26.	Electric Cables and Conductors	(a) Power cables (All types- PILC, PVC, XLPE etc.) (b) VIR/Rubber covered cables & flexible wires of all types (c) PVC Insulated cables, flexible wires of all types including switchboard wires & cables (d) Enamelled covered wires &	767 dt. 7.7.1984	21.07.84	

		strips (e) Wire & strips covered with paper, glass, silk & any other types of insulating materials (f) AAC/ACSR Conductors (g) Telecommunication cables			
27.	Bearings	Bearings of various types e.g. ball & roller bearings, needle bearing of various sizes	664 dt. 1.7.1985	13.07.85	
28.	Milk Food	Infant Milk Food or Milk Food as malted milk food, energy food or food drink under any brand name (a) "Infant Milk Food" includes all types of milk food intended for the routine, complementary or supplementary food of infants and children up to the age of five years and other types of modified milk foods for infants which are intended for the feeding of infants and children during the treatment of gastro-intestinal disorders; (b) "Milk Food" means any food produced by mixing whole milk, partly skimmed milk or milk powder with ground barely malt or any other malted cereal grain, wheat flour or any other cereal flour or malt extract, with or without addition of flavouring agents and spices, edible common salt, sodium or potassium bicarbonate minerals and vitamins, cocoa powder, sugar or sweetening agents or other edible materials	704(E) dt.28.9.2001*	29.9.2001*	CAR (Infant Milk Food) Rules 1974 and CAR (Milk Food) Rules,1986 merged and application clause amended vide GSR 704(E) dt. 28.9.2001
29.	Chemical	01. Acetic Acid 02. Acetic Anhydride 03. Acetone 04. Aluminium Fluoride 05. Aniline 06. Benzene 07. Boric Acid 08. Butadiene 09. Butanol	596 dt. 8.8.1987	8.08.87	Application clause amended vide GSR 562(E) dated 2 nd September,2004

		10. Calcium Carbide 11. Carbon Black 12. Caustic Soda 13. Chloro Methanes 14. Diacetone Alcohol 15. Diethylene Glycol 16. 2-Ethyl Hexanol 17. Ethylene 18. Ethylene Dichloride 19. Ethylene Glycol 20. Ethylene Oxide 21. Formaldehyde 22. Isopropanol 23. Linear Alkyl Benzene 24. Maleic Anhydride 25. Methanol 26. Methyl Ethyl Ketone 27. Methyl Isobutyl Ketone (MIBK) 28. Nitrobenzene 29. Ortho Nitro Chloro Benzene 30. Para Nitro Chloro Benzene 31. Penta Erithritol 32. Phenol 33. Polyethylenes viz. LDPE, HDPE, LLDPE 34. Polypropylene 35. Polythylene Glycol 36. Propylene 37. Soda Ash 38. Sodium Tripoly Phosphate 39. Sulphuric Acid 40. Resins (excluding natural resins), Paints, Varnishes and Plastics 41. Synthetic Rubber 42. Titanium Dioxide 43. Toluene 44. Xylenes			
30.	Formulations	All formulations under any system of medicine including Ayurvedic, Homeopathic, Siddha and Unani	452 dt. 22.4.1988	4.06.88	Applicability clause revised vide GSR 706(E) dt. 28.9.2001
31.	Steel Plant	Steel & steel products , Steel products includes Ingot Steel, Blooms, Billets, Slabs (code as well as semi-finished); steel products produced by backward integration like Coal based Sponge Iron, Gas based hot briquetted Iron, steel products produced by forward integration like Beams, Angles, Tees, Sees, Channels,	574 dt. 31.7.1990	8.09.90	‘Steel Products’ defined vide circular no. 52/378/CAB-86-(CLB) dt. 29.6.1992 The words ‘Steel Plant’ substituted for ‘Mini Steel Plants’ vide GSR 281(E) dt.24.4.2001

		Pilings, Rails, Crane Rails, Joint Bars, Bare (Round Squares, Hexagonal, Octagonal, Flat, Triangular, Half Round); Wire, Wire Ropes, Nails, Wire Febrics, Plates, Pipes and Tubes, HR Coils/Sheets, CR Coils/Sheets			
32.	Insecticides	1. Insecticides 2. Fungicides 3. Redenticides 4. Nematicide 5. Weedicide 6. Plant growth Regulant 7. Herbicides 8. Fumigants 9. Bio- pesticides	258 (E) dt. 3.3.1993	4.03.93	
33.	Fertilizers	1. Straight Nitrogenous Fertilizers 2. Straight Phosphatic Fertilizers 3. Straight Potassic Fertilizers 4. N. P. Fertilizers 5. N. P. K. Fertilizers 6. Micro Nutrients 7. Fortified Fertilizers	261(E) dt. 5.3.1993	5.03.93	
34.	Soaps & Detergents	Cleansing material used for cleaning, laundry/ washing, bathing/toilet purposes and includes soaps and detergents (Whether in the form of cake, powder or liquid)	677(E) dt. 29.10.1993	29.10.93	
35.	Cosmetics & Toiletries	Powders, Creams, Toothpastes, Toothpowders, Shaving Creams, After shave lotions, Shaving soaps, Shaving foams, Perfumes, Hair oils, Hair creams, Oxidation hair dyes, Mouthwash, Cologne, Shampoos- soap based, Shampoos-synthetics, detergent based, Room fresheners, Deodorants, Surfactants	678(E) dt. 29.10.1993	29.10.93	
36.	Footwear	Shoes, boots, sandals, chappals, slippers, play shoes & moccasins	186(E) dt. 12.4.1996	12.04.96	
37.	Shaving Systems	1. Shaving blades 2. Razors 3. Any part or component thereof 4. Any other shaving instrument	202(E) dt. 6.5.1996	6.05.96	
38.	Industrial Gases	Oxygen Gas, Nitrogen Gas, Acetylene Gas, Hydrogen Gas, Nitrous oxide Gas, Argon Gas, Helium Gas, Carbon di-oxide Gas	271(E) dt. 9.7.1996	9.07.96	

39.	Mining and Metallurgy	<p>List of products (metals and non-metals,their minerals, ores and alloys)</p> <ol style="list-style-type: none"> 1. Uranium 2. Thorium 3. Zirconium 4.Titanium 5.Lead 6. Copper 7. Zinc 8.Nickel 9. Cobalt 10. Chromium 11. Gallium 12. Germanium 13. Platinum 14 Molybdenum 	276(E) dt. 24.4.2001	24.04.2001	
40.	Electronic Products	<ol style="list-style-type: none"> 1. All Consumer electronics such as television both black & white and colour, video cassette recorder, video cassette player, audio compact disc player, video compact disc player, digital video compact disc player, radio receiver, tape recorder & combination, electronic watch and electronic clock, etc. 2. Industrial electronics including all control instrumentation and automation equipment. 3. Computer including personal computer, laptop, note book, server, workstations, supercomputers, data processing equipment and peripherals like monitors, keyboards, disk drivers, printers, digitizers, SMPs, modems, networking products and add-on cards. 4. Communication and broadcasting equipment including cable television equipment. 5. Strategic electronics and systems such as navigation and surveillance systems, radars, sonars, infra-red detection and ranging system, disaster management system, internal security system, etc. 6. Other electronic component and equipment such as picture tube, printed circuit board, etc. 	277(E) dt. 24.4.2001	24.04.2001	

41.	Electricity	<p>Generation of electricity from :- (a) thermal power (b) gas turbine (c) hydro-electric power (d) atomic power (e) solar power (f) wind power(g) and other source of energy; (2) transmission and bulk supply of electricity (3) Distribution and bulk supply of electricity</p>	G.S.R. No 913(E) dt. 21.12.2001	21.12.2001	Ammended vide G.S.R.709(E) Dated 7th December 2005 & G.S.R.387(E) Dated 27th June 2006
42.	Plantation Product	<p>1. Tea and tea products 2. Coffee and coffee products 3. Other commercial plantation products including seeds thereof</p>	G.S.R. 685(E) dated 8 th October,2002	8.10.2002	
43.	Petroleum Industry	Manufacturing crude oil, gases (including compressed Natural Gas or Liquefied Natural Gas and re-gasification thereof) or any other petroleum products	G.S.R. 686(E) dated 8 th October, 2002	8.10.2002	
44.	Telecommunication	<p>Processing of any one or more of the telecommunication activities namely:- (1) Basic telephony:- (a) Telephone access (b) Local call (c) Subscriber Trunk dialing (STD) (d) International subscriber dialing(ISD) (2) Cellular mobile (3) Telex (4) Telegraphy (5) Voice mail/Audiotex service (6) Internet operations including gateway service/E-mail (7) Packet switched public data network(PSPDN) service (8) Wireless in local loop (WILL) service (9) Public mobile radio trunk service (10) Very small Aperture Terminal service (11) Global mobile personnel communication service (12) Leased circuits (13) Internet ports (14) National Long Distance</p>	G.S.R. 689(E) dated 8 th October, 2002	8.10.2002	

		Operator (15) Internet Telephony (16) Radio Paging (17) Any other telecommunication service for commercial use.			
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