

Maintenance of Cost Accounting Records:

For the purposes of sub-section (1) of Section 148 of the Act, the class of Companies, including foreign companies defined in clause (42) of Section 2 of the Act, engaged in the production of the goods or providing services, specified in the Table below, having an overall turnover from all its products and services of rupees thirty five crore or more during the immediately preceding financial year, shall include cost records for such products or services in their books of account, namely:-

(A) Regulated Sectors

Sl. No.	Industry/ Sector/ Product/ Service	CETA Heading (wherever applicable)
1	<i>Telecommunication services made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature (other than broadcasting services) and regulated by the Telecom Regulatory Authority of India under the Telecom Regulatory Authority of India Act, 1997 (24 of 1997);</i>	<i>Not applicable</i>
2	<i>Generation, transmission, distribution and supply of electricity regulated by the relevant regulatory body or authority under the Electricity Act, 2003 (36 of 2003), other than for captive generation (referred to in the Electricity Rules, 2005);</i>	_____
3	<i>Petroleum products regulated by the Petroleum and Natural Gas Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006);</i>	<i>2709 to 2715;</i>
4	<i>Drugs and pharmaceuticals;</i>	<i>2901 to 2942; 3001 to</i>
5	<i>Fertilisers;</i>	<i>3102 to 3105.</i>
6	<i>Sugar and industrial alcohol;</i>	<i>1701; 1703;2207</i>

(B) Non-regulated Sectors

Sl. No.	Industry/ Sector/ Product/ Service	CETA Heading (wherever applicable)
1	<i>Machinery and mechanical appliances used in defence, space and atomic energy sectors excluding any ancillary item or items; Explanation. – For the purposes of this sub-clause, any company which is engaged in any item or items supplied exclusively for use under this clause, shall be deemed to be covered under these rules</i>	8401 to 8402; 8801 to 8805; 8901 to 8908
2	<i>Turbo jets and turbo propellers;</i>	8411
3	<i>Arms and ammunitions;</i>	3601 to 3603; 9301 to 9306.
4	<i>Propellant powders; Prepared explosives (other than propellant powders); safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators;</i>	3601 to 3603
5	<i>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus;</i>	8526
6	<i>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles, that are funded (investment made in the company) to the extent of ninety per cent. or more by the Government or Government agencies;</i>	8710
7	<i>Port services of stevedoring, pilotage, hauling, mooring, re-mooring, hooking, measuring, loading and unloading services rendered by a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports under section III of the Major Port Trusts Act, 1963(38 of 1963);</i>	Not applicable
8	<i>Aeronautical services of air traffic management, aircraft operations, ground safety services, ground handling, cargo facilities and supplying fuel rendered by airports and regulated by the Airports Economic Regulatory Authority under the Airports Economic Regulatory Authority of India Act, 2008 (27 of 2008);</i>	Not applicable.
9	<i>Steel;</i>	7201 to 7229; 7301 to 7326
10	<i>Roads and other infrastructure projects corresponding to para No. (1) (a) as specified in Schedule VI of the Companies Act, 2013;</i>	Not applicable
11	<i>Rubber and allied products being regulated by the Rubber Board constituted under the Rubber Act, 1947 (XXIV of 1947).</i>	4001 to 4017
12	<i>Coffee and tea;</i>	0901 to 0902

13	Railway or tramway locomotives, rolling stock, railway or tramway fixtures and fittings, mechanical (including electro mechanical) traffic signalling equipment's of all kind;	8601 to 8608
14	Cement;	2523; 6811 to 6812
15	Ores and Mineral products;	2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2617
16	Mineral fuels (other than Petroleum), mineral oils etc.;	2701 to 2708
17	Base metals;	7401 to 7403; 7405 to 7413; 7419; 7501 to 7508; 7601 to 7614; 7801 to 7802; 7804; 7806; 7901 to 7905; 7907; 8001; 8003; 8007; 8101 to 8113.
18	Inorganic chemicals, organic or inorganic compounds of precious metals, rare-earth metals of radioactive elements or isotopes, and Organic Chemicals;	2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824.
19	Jute and Jute Products;	5303, 5310
20	Edible Oil	1507 to 1518
21	Construction industry as per pars No. (5) (a) as specified in Schedule VI of the Companies Act, 2013 (18 of 2013)	Not applicable.
22	Health services, namely functioning as or running hospitals, diagnostic centers, clinical centers or test laboratories;	Not applicable.
23	Education services, other than such similar services falling under philanthropy or as part of social spend which do not form part of any business.	Not applicable.
24	Milk Powder ;	402
25	Insecticides;	3808
26	Plastics and polymers;	3901 to 3914; 3916 to 3921; 3925
27	Tyres and tubes	4011 to 4013
28	Paper;	4801 to 4802
29	Textiles;	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5310; 5401 to 5408; 5501 to 5516
30	Glass;	7003 to 7008; 7011; 7016
31	Other machinery	8403 to 8487
32	Electricals or electronic machinery;	8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547
33	Production, import and supply or trading of following medical devices, namely:-	9018 to 9022
	(i) Cardiac stents;	
	(ii) Drug eluting stents;	

<i>(iii) Catheters;</i>	
<i>(iv) Intra ocular lenses;</i>	
<i>(v) Bone cements;</i>	
<i>(vi) Heart valves;</i>	
<i>(vii) Orthopaedic implants;</i>	
<i>(viii) Internal prosthetic replacements;</i>	
<i>(ix) Scalp vein set;</i>	
<i>(x) Deep brain stimulator;</i>	
<i>(xi) Ventricular peripheral shud;</i>	
<i>(xii) Spinal implants;</i>	
<i>(xiii) Automatic impalpable cardiac deflobillator;</i>	
<i>(xiv) Pacemaker (temporary and permanent);</i>	
<i>(xv) Patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device;</i>	
<i>(xvi) Cardiac re-synchronize therapy ;</i>	
<i>(xvii) Urethra spinicture devices;</i>	
<i>(xviii) Sling male or female;</i>	
<i>(xix) Prostate occlusion device; and</i>	
<i>(xx) Urethral stents:</i>	