

अनुबंध-II

निम्नलिखित सेवाएं जम्मू और कश्मीर के औद्योगिक विकास के लिए केंद्रीय क्षेत्र की नई स्कीम के तहत लाभ हेतु पात्र होंगी, जिनका ब्यौरा दिशानिर्देशों में दिया जाएगा:

सेवा क्षेत्र सकारात्मक सूची	
1	पर्यटन और हॉस्पिटैलिटी सेवाएं (स्वास्थ्य और स्वास्थ्य देखभाल पर्यटन सहित)
2	फिल्म पर्यटन को बढ़ावा देने वाली सेवाएं (फिल्म सिटी, स्टूडियो सहित)
3	रोप-वे, मनोरंजन पार्क और राइड्स
4	हैरिटेज प्रॉपर्टी रिस्टोरेशन सेवाएं
5	स्वास्थ्य देखभाल सेवाएं
6	आईटी और आईटीईएस सेवाएं
7	रखरखाव और रिपेयर सेवाएं
8	फ्रेट टर्मिनल, लॉजिस्टिक्स पार्क और भंडारण (कोल्ड स्टोरेज सेवाओं सहित)
9	परीक्षण, आरएंडडी, विश्लेषण और प्रमाणन सेवाएं
10	शैक्षणिक और कौशल विकास सेवाएं

MINISTRY OF COMMERCE AND INDUSTRY
(Department for Promotion of Industry and Internal Trade)

NOTIFICATION

New Delhi, the 19th February, 2021

F. No. 1(1)/2020-SSS.—The Government of India is pleased to announce New Central Sector Scheme for Industrial Development of Union Territory of Jammu & Kashmir.

1. **Scheme Title:** This Scheme will be called New Central Sector Scheme for Industrial Development of Jammu & Kashmir.
2. **Coverage:** The Scheme will cover the Union Territory of Jammu & Kashmir.
3. **Commencement and Duration of the Scheme:** It will be effective from 01.04.2021 and will remain in force up to and inclusive of 31.03.2037.
4. **Application period for registration:** Registration shall commence from 01.04.2021 and will continue till 30.09.2024, subject to the guidelines issued in this regard. Notwithstanding the aforementioned time period, if based upon the registrations already granted, the projected financial liability reaches 115 percent of the Approved Funds, registration process may be paused, either temporarily or permanently. However, registration process may be resumed depending on availability of Approved Funds.
 - 4.1. Merely submitting application for registration will not entitle any applicant for registration under this scheme. Further details shall be provided in the guidelines of this scheme.
 - 4.2. No unit will have the right to register under this scheme or claim the benefits unless it is specifically approved by the registering authority as laid out in the guidelines.
 - 4.3. The registration will be granted by the registering authority as laid out in the guidelines, which will, inter-alia, consider the prima-facie eligibility of the unit, availability of Approved funds.

4.4. All units willing to avail incentive(s) under this scheme have to apply for registration through the online portal.

5. **Grant of registration:** All applications for registration shall be disposed of by 31.03.2025 unless otherwise extended.

6. Definitions:

6.1. **‘Approved Funds’** mean financial outlay allocated under each component of this scheme.

6.2. **‘Arm’s length price’** as defined under the provisions of Income Tax Act, 1961.

6.3. **‘Commencement of Commercial Production:** means starting of manufacturing of finished goods on commercial basis which is preceded by trial production and installation of complete plant and machinery for manufacturing of finished products in commercial quantity and all raw materials, consumables, etc. required for manufacture are available.

6.4. **‘Commencement of Commercial Operation:** means starting of operation/delivering of services on commercial basis.

6.5. **‘Existing Unit’** means a unit which has commenced commercial production/operation prior to 1.4.2021 and is registered under GST in the UT of Jammu & Kashmir.

6.6. **‘Finished Goods’** means the goods actually produced and supplied by an industrial unit and for which it is registered under the Scheme.

6.7. **‘Manufacturing unit’** means a unit which carries out processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturing unit” shall be construed accordingly.”

6.8. ‘New Unit’

(a) For manufacturing sector means a unit registered under this scheme on or after 1.4.2021 but not later than 31.03.2025. Such unit has to commence commercial production within 3 years from the date of grant of registration.

(b) For Service sector means a unit registered under this scheme on or after 1.4.2021 but not later than 31.03.2025. Such unit has to commence commercial operation within 3 years from the date of grant of registration.

(c) A new unit will be required to fulfill the following conditions:

(i) It is not formed by splitting up, or reconstruction of a business already in existence.

(ii) It is not formed by transfer to the new unit of plant or machinery previously used for any other purpose.

(iii) It has not relocated from elsewhere and/or is not an existing unit reopened under a new name and style.

Provided that heritage property not in use before 1.4.2021 is restored thereafter for commercial or hospitality or tourism services on commercial basis will also be considered as new unit as per eligibility conditions to be further elaborated in detailed guidelines.

6.9. **‘Plant and Machinery’** in case of Manufacturing units shall cover industrial plant and machinery as erected at site which are newly purchased from open market at an arm’s length price. It excludes relocated/recycled/refurbished plant and machinery.

6.10. **‘Building and other durable physical assets’** in case of Service sector units shall cover new building and other durable physical assets for a service sector unit where purchases have been made following an Arm’s length pricing

- 6.11. 'Raw material'** means materials or substances used by any unit, in the production or manufacturing of the finished goods.
- 6.12. 'Services'** means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged.
- 6.13. 'Service unit' means a unit providing "services".**
- 6.14. 'Substantial expansion'** means an additional investment of minimum twenty-five percent of the total amount of investment already made in an existing unit in plant and machinery (for manufacturing sector), or construction of building and other durable physical assets (for service sector).
- The additional investment should result in increase of production capacity/enhancement of Services or diversification and should not be a mere replacement of existing plant and machinery.
- 6.15. 'Unit'** means any industrial (manufacturing) entity or eligible service sector enterprise other than those run departmentally by Government, which is a registered business enterprise under Goods & Service Tax.
- 6.16. 'Working Capital'** is difference between Current Assets and Current Liabilities. It is the capital required for the smooth and uninterrupted functioning of the unit and is used to finance its day to day needs, such as buying raw materials.
- 6.17. Zone A and Zone B** for the purposes of this scheme shall mean areas as defined by Government of Jammu & Kashmir and as specified in the guidelines.

7. Eligibility for availing incentives:

- 7.1.** All units eligible under Manufacturing and eligible Service sector will be granted incentive(s) under this scheme as defined under respective incentives.
- 7.2.** The scheme shall not be applicable to the units which manufacture the products listed in the *negative list* at Annexure –I.
- 7.3.** Service sector units with a minimum investment of Rs.1 crore in building and other durable physical assets will be eligible for incentives under this scheme. The scheme shall be applicable only for services listed in *positive list* in Annexure-II which may be modified further by the Steering Committee.
- 7.4.** All eligible units have to commence commercial production/operation within 3 years from the date of grant of registration.
- 7.5.** Any investment made on or after 1.4.2019 by a unit in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for service sector) will be taken into consideration to decide the eligible value of investment as per the entitlement under Capital Investment Incentive, Capital Interest subvention and GST Linked Incentive of this scheme. However, the date of commencement of commercial production/ operation has to be on or after 1.4.2021. The eligibility for availing any incentive is subject to grant of registration under the scheme.
- 7.6. (a)** Cost of Plant and Machinery (in manufacturing sector) that is essential for manufacturing of finished goods but excludes cost of land, consumables, disposables or any other item charged to revenue.
- (b)** Cost of construction of Building and procurement of other durable physical assets for the service sector unit that are basic to the running of that particular unit in service sector

but excludes cost of land, consumables, disposables or any other item charged to revenue.

- 7.7. Units availing benefits under other schemes of the Government of India will not be eligible for similar incentives under this Scheme.
- 7.8. Subject to provisions of Clause 7.7, such units can avail other incentive(s) under the Scheme as per eligibility. Details regarding this shall be specified in the guidelines.
- 7.9. The beneficiary of this scheme has to furnish an undertaking to abide by the terms and conditions of the scheme.
- 7.10. Eligibility under this scheme will be subject to verification on investment (Core and Non-Core) in Plant and Machinery (in manufacturing sector) and cost of construction of building and other durable physical assets (in service sector). However, the incentive will be eligible only for core segment in both manufacturing and service sector. Details will be laid down in the guidelines.
- 7.11. Period for availing incentive(s):**

All eligible units can avail specified incentive under this scheme up to a period as specified in the respective incentives.

8. Nodal agency

The Jammu & Kashmir Development Finance Corporation Ltd. (JKDFC) or any other agency authorized in this regard by Government of India will be the nodal agency for disbursement of incentives under various components of the scheme. Nodal agency will release incentive only through e-transfer to the designated bank accounts of eligible units.

9. Governance and Implementation Mechanism

- 9.1 The scheme will be implemented under the supervision of Government of India i.e. the Department for Promotion of Industry & Internal Trade (DPIIT). However, the registration process as well as processing of claims under different incentive components is delegated to the UT of Jammu & Kashmir. Details will be given in the guidelines for implementation of the scheme.
- 9.2 Committees constituted for governance and implementation of this scheme along with their Power and function are as under:

9.2.1 The Apex Committee

(a) Constitution

- (i) Union Home Minister as Chairperson
- (ii) Union Commerce and Industry Minister
- (iii) Lt. Governor of UT of J&K

(b) Powers and functions

- (i) Decide upon any modification in the scheme within its overall financial outlay which have not been specifically delegated under the power and function of other Committees.
- (ii) Approve any deletion in the negative list

9.2.2 The Steering Committee

(a) Constitution

- (i) Secretary, DPIIT as Chairperson
- (ii) Secretary/ Additional Secretary, Ministry of Home Affairs

- (iii) Secretary, Ministry of Environment, Forest and Climate Change
- (iv) Secretary, Ministry of MSME
- (v) Representative, NITI Aayog
- (vi) Additional Secretary and Financial Advisor (AS&FA), DPIIT
- (vii) Chief Secretary, Government of Jammu & Kashmir
- (viii) Joint Secretary, DPIIT in charge of J&K Schemes (Member Secretary)

(b) Powers and functions

- (i) Monitor the smooth implementation and issue detailed guidelines for execution including the different levels of delegation for registration and sanction of claims under the overall supervision of UT level committee.
- (ii) Decide on matters relating to registration, commencement of production/operation, including extension of the dates.
- (iii) Decide on the proposals for implementation, monitoring and IT support as per needs and contingencies under the administrative cost component including establishing of Project Management Unit at the level of DPIIT and Project Implementation Unit at the UT level.
- (iv) Utilize the services of Central Board of Indirect Tax and Customs (CBIC) and Central Board of Direct Taxes (CBDT) and to periodically invite appropriate officers like jurisdictional Chief Commissioners of GST, Income Tax and Commissioner of UT GST as Special Invitees, for seeking their inputs with particular emphasis on preventing fraudulent or non-genuine claims.
- (v) Get random/surprise inspections done to prevent misuse of the scheme through engagement of an independent third party or empanelment of qualified personnel for verification.
- (vi) Issue detailed guidelines on eligibility under service sector in consultation with the UT administration.
- (vii) Amend the categorization of blocks into Zone A and Zone B. However, this amendment in categorization shall be in alignment with the categorization of Blocks by the UT of Jammu & Kashmir
- (viii) Review and make additions to the negative list for goods and any changes to the positive list for services.

9.2.3 The Union Territory Level Committee

(a) Constitution

- (i) Chief Secretary, UT of Jammu & Kashmir as Chairperson
- (ii) Secretary of Finance, UT of Jammu & Kashmir
- (iii) Secretary of Industry & Commerce, UT of Jammu & Kashmir (Member Secretary)
- (iv) Joint Secretary (JS) DPIIT (or his representative)
- (v) Representative of Internal Finance Wing of DPIIT as member
- (vi) Any other member(s) representing the relevant sectors related to the projects under consideration may be nominated by the Chief Secretary or Secretary (Industry & Commerce) to the administration in UT of J&K as Special Invitees

(b) Powers and functions

- (iii) Monitor the overall implementation of the Scheme and put in place proper checks and balances for ensuring transparency and efficiency in grant of registration, processing and approval of claims under the Scheme.
- (iv) The Committee in coordination with the Department of Industries and Commerce, UT of Jammu and Kashmir shall ensure that proper checks and balances are in place to avoid misuse of the Scheme.

9.3 Details of further delegation of powers for granting registration of units, processing and sanction of claims will be prescribed in the detailed guidelines of the scheme.

10. Incentives under the Scheme

Subject to eligibility, the following incentives are provided under this scheme.

- (i) Capital Investment Incentive (CII).
- (ii) Capital Interest Subvention (CIS).
- (iii) Goods & Services Tax Linked Incentive (GSTLI).
- (iv) Working Capital Interest Subvention (WCIS).

10.1. Capital Investment Incentive(CII):**(a) Eligibility:**

- (i) The following units will be eligible to avail this incentive
 - a. New units with investment of not more than Rs.50.00 (*Fifty*) crore in Plant & Machinery (for manufacturing sector) or Building and all other durable physical assets (for service sector) will be eligible to avail this incentive in both Zone A and Zone B.
 - b. Existing units undertaking substantial expansion with investment of not more than Rs.50.00 (*Fifty*) crore in Plant & Machinery (for manufacturing sector) or Building and all other durable physical assets (for service sector) will be eligible to avail benefit under this incentive in both Zone A and Zone B.
- (ii) Subject to proviso in Clause 6.8(c), a unit will be eligible for this incentive only if it installs new plant and machinery (for manufacturing sector) or constructs new building and other durable physical assets (for service sector), where purchases have been made based on Arm's Length Pricing,.
- (iii) A service sector unit will be eligible for this incentive only if it makes investment of not less than Rs. 1.00 crore in new building and other durable physical assets
- (b) All eligible units located in Zone A category blocks in the UT of Jammu & Kashmir will be provided Capital Investment Incentive @30% of the investment made in plant and machinery (for manufacturing sector), or for construction of building and installation of other durable physical assets (for services sector) with maximum limit of Rs. 5.00 crore.
- (c) All eligible units located in Zone B category blocks in the UT of Jammu & Kashmir will be provided Capital Investment Incentive @50% of the investment made in plant and machinery(for manufacturing), or for construction of building and installation of other durable physical assets (for services sector) with maximum limit of Rs.7.50 crore.
- (d) An existing unit can avail this benefit for substantial expansion only once during the validity period of the scheme.

- (e) A new unit registered under the scheme will not be eligible to avail the benefit under substantial expansion.
- (f) Physical verification of the units is mandatory before availing this incentive. However under special circumstances, on recommendations by UT, with due justification, Steering Committee may consider electronic modes, or any other method as deemed appropriate in lieu of physical verification.
- (g) Detailed procedure for registration and availing this incentive shall be laid down in the guidelines.

10.2. Capital Interest Subvention (CIS)

(a) Eligibility:

- (i) New units will be eligible for this incentive on the loan availed on investment made in eligible plant and machinery (for manufacturing sector), or construction of building and other durable physical assets (for service sector).
 - (ii) Existing units undertaking substantial expansion will also be eligible for the incentive as per clause 10.2(a)(i).
 - (iii) Interest on loan up to the principal amount of Rs. 500 crore for investment in eligible plant and machinery shall be eligible for Capital Interest subvention. If the total principal amount of loan (loan being defined as a whole and not as per draw-down amount in each tranche) is more than Rupees 500 crore, then interest on the loan amount exceeding Rs. 500 crore would **not be** eligible for Capital Interest Subvention.
 - (iv) The Capital Interest Subvention would be eligible on amount disbursed and not on the principal amount sanctioned for the term loan.
 - (v) A unit will be eligible for this incentive only if it installs new plant and machinery (for manufacturing sector) or constructs new building and installs other new durable physical assets (for service sector) where purchases have been made based on Arm's Length Pricing.
 - (vi) A service sector unit with an investment of not less than Rs. 1 crore in new building and other new durable physical assets will be eligible for this incentive.
- (b) All eligible units can avail Capital Interest Subvention at the annual rate of interest of 6% for a maximum of 7 consecutive years from any date after the date of application for registration under this scheme. However, disbursement of eligible amount under this incentive shall begin only after commencement of commercial production.
- (c) In future, if the annual rate of interest falls below 8%, an eligible unit will still be liable to pay a minimum amount of interest at the annual rate of interest of 2%. (Illustration: In future, in case the annual lending rate by a bank for an eligible unit falls to 7%, the amount of interest subvention will be limited to 5%, and the unit will bear 2% interest burden).
- (d) This incentive is applicable on the loans availed from a Scheduled Commercial Banks or Financial Institutions registered by Reserve Bank of India.
- (e) Detailed procedure for availing this incentive shall be laid down in the guidelines.

10.3. Goods & Services Tax Linked Incentive (GSTLI)

- (a) **Eligibility:** New units registered under the scheme irrespective of the value of investment in plant and machinery (for manufacturing sector) and construction of building and other durable physical assets (for service sector) and having a GST registration will be eligible for benefit under this incentive.

- (b) Upper limit of incentive under this component shall be 300% of the eligible value of investment made in plant and machinery (for manufacturing sector) or construction of building and other durable physical assets (for services sector). The value of Plant and Machinery for manufacturing or building and durable physical assets in Services sector units will be as per the eligible value determined under Capital Investment Incentive or Capital Interest Subvention, whichever is applicable.
- (c) All eligible units will be granted Goods & Services Tax Linked Incentive (GSTLI) equal to 100% of Gross payment of GST, i.e. GST paid through cash and input tax credit for a maximum period of 10 years from the date of commencement of commercial production/operation or till the validity of the scheme whichever is earlier. However GST paid on exported goods or services will not be counted towards eligible incentive amount under this component.
- (d) The amount of incentive paid in a financial year will not exceed one-tenth of the total amount of eligible incentive under this component subject to full payment of GST as per GST return filed for the claim period.
- (e) The quantum of incentive will be the same irrespective of the fact whether the unit is located in Zone A or Zone B in the UT of Jammu & Kashmir.
- (f) In case gross GST paid by any unit in a financial year is more than one-tenth of the total amount of eligible incentive, the balance can be carried forward to the subsequent financial year(s). Further, in case the unit is not able to claim full eligible amount of incentives in the first 3 year, the same can be carried forward to subsequent years. However, this will not be carried forward beyond the eligible period of 10 years or beyond the validity of scheme, whichever is earlier.
- (g) In order to avail benefit under this incentive, a unit will be required to have a new registration number for GST. If an applicant has another unit registered within the UT of Jammu & Kashmir, existing GST number shall not be used for the new unit which has been registered under this scheme. (Illustration: If an existing unit 'A' starts another unit with name 'B' then GST number of unit 'A' will not be applicable for availing GSTLI for unit 'B'. A new GST number will be required by unit 'B' to avail GSTLI.)
- (h) Detailed procedure for availing this incentive shall be laid down in the guidelines.

10.4. Working Capital Interest Subvention(WCIS)

- (a) **Eligibility:** All existing units in the UT of Jammu & Kashmir registered under GST prior to the date of notification of this scheme will be eligible for this incentive, subject to the registration and other conditions as detailed in the guidelines.
- (b) Units located both in Zone A and Zone B in the UT of Jammu & Kashmir are eligible for this incentive
- (c) All existing eligible units can avail interest subvention @ 5% on working capital loan for a maximum of 5 consecutive years from the date of grant of registration under this scheme. Existing eligible units availing benefits under this component will be eligible for five years period, even when they are undertaking substantial expansion.
- (d) In case, if the annual rate of interest charged by a bank falls below 6%, a minimum amount @1% per annum of interest will still have to be paid by the eligible units (Illustration: If in future, bank rate of interest for a unit becomes 5%, the interest subvention will be limited to 4% and the unit will bear the burden of 1% interest).
- (e) The maximum benefit under this component for manufacturing as well as service sector units is Rs. 1 crore in 5 years. The methodology for calculation of the eligible amount of working capital interest subvention will be prescribed in the detailed guidelines issued there under.

(f) Detailed procedure for availing this incentive shall be laid down in the guidelines.

11. Process of application for registration, claiming incentives, approval and disbursal of claims:

These shall be prescribed in the detailed guidelines to be issued separately.

12. Processing/ scrutiny of claims:

- 12.1.** Claims filed under the scheme will be pre-scrutinized by recognized independent audit agency to be appointed by DPIIT.
- 12.2.** JKDFC will undertake pre-scrutiny of 10% claims before disbursement of incentives. The Chief Controller of Accounts of DPIIT will also conduct post-audit of 20% of high value claims (i.e. Rs. 5.00 crore and above), 1% of Working Capital Interest Subvention claims released in each financial year and 5% of other claims.
- 12.3.** All concerned Ministries/departments of Government of India are required to amend their respective Acts/Rules/Notification etc. and issue necessary instructions for giving effect to these decisions.

13. Rights of the Central/Union Territory(UT) Government of J&K /Financial Institutions:

- 13.1.** In case any unit availing incentives under this scheme goes out of production/ operation permanently or changes location of the whole or any part of unit or disposes of a substantial part of its total fixed capital investment within 10 years after the date of commencement of production/ operation, then the unit will not be eligible to claim any incentive with effect from the date it goes out of production/ operation or changes its location.

Further, all such units will be liable to refund the entire grant or incentive availed if it goes out of production/ operation permanently or changes location of the whole or any part of unit or disposes of a substantial part of its total fixed capital investment within 5 years after the date of commencement of production/ operation.

- 13.2.** If it is established that a unit has obtained incentive(s) by misrepresenting/suppressing an essential fact, furnishing of false information the unit has to refund the entire grant or incentive availed with interest of 15% per annum and will also be liable for criminal proceedings.
- 13.3.** Concealment of input supplies or routing of third party or non-Jammu & Kashmir production for claims or malpractices of similar kinds will render unit liable for forfeiture of further claims and recovery of all previous incentive(s) paid with interest @15% per annum.
- 13.4.** The incentive(s) will be released through digital payment and Nodal agency will collect all information required by the DBT Mission in respect of beneficiary units. Nodal agency shall take an affidavit cum indemnity bond in this regard from the authorized signatory of the beneficiary unit.
- 13.5.** The Nodal agency shall furnish Certificate of Utilization of the incentive(s) in Form 12(C) of General Financial Rules, 2017 in respect of disbursements to the DPIIT within a period of 3 months from the date of receipt of the last installment/full amount.

- 14.** No interest on account of delay in payment of incentive can be claimed by the unit

RAJENDRA RATNOO, Jt. Secy.

ANNEXURE-I**Negative List:**

The following industries will not be eligible for benefits under New Central Sector Scheme for Industrial Development of Jammu & Kashmir :

- (i) All goods falling under Chapter 24 of the Central GST Tariff Act, 2017 which pertains to tobacco and manufactured tobacco substitutes.
- (ii) Pan Masala as covered under Chapter 24 of the Central GST Tariff Act, 2017.
- (iii) Plastic carry bags of less than 20 micron as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.09.1999 and S.O. 698(E) dated 17.6.2003 and any subsequent amendments.
- (iv) Goods falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by Petroleum or Gas refineries.
- (v) Plantation, Refineries and Power generating Units above 10 MW.
- (vi) Coke (including Calcined Petroleum Coke), Fly Ash.
- (vii) Units not complying with environment standards or not having applicable Environmental Clearance from M/o Environment & Forests and Climate Change or State Environmental Impact Assessments Authority (SEIAA) or not having requisite consent to establish and operate from the concerned Central Pollution Control Board/State Pollution Control Board also will not be eligible for incentive under the scheme.
- (viii) Low value addition activities in goods such as preservation during storage, cleaning, operations, packing, repacking or re-labelling, sorting, alteration of retail sale price etc. take place excluding high value packaging and processing.
- (ix) Gold and gold dore.
- (x) Molasses
- (xi) Marble, Travertine & Granite.
- (xii) Revolvers and pistols.
- (xiii) Any other industry/activity placed in negative list through a separate notification as and when considered necessary by the Government. It will be effective from the date of such notification.

Annexure-II

The following services, details of which will be given in guidelines, will be eligible for benefits under New Central Sector Scheme for Industrial Development of Jammu & Kashmir:

Service Sector Positive List	
1	Tourism & Hospitality Services (including health & wellness tourism)
2	Services promoting Film Tourism (including film cities, studios)
3	Ropeways, Entertainment Parks and Rides
4	Heritage Property Restoration Services

5	Healthcare Services
6	IT & ITeS Services
7	Maintenance and Repair Services
8	Freight Terminals, Logistics Parks & Warehousing (including Cold Store Services)
9	Testing, R&D, Analysis & Certification services
10	Educational & Skill Development Services