

Instruction Kit for Form No. CRA-4
(Form for filing Cost Audit Report with the Central
Government)

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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II – Accessing the Form No. CRA-4



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 148(6) of The Companies Act, 2013 read with Rule 6(6) of the Companies (cost records and audit) Rules, 2014.

1.1 Purpose of the webform

The webform ‘CRA-4’ aims to simplify the process of filing Cost Audit Report by the company to Central Government.

Every company referred to in sub-rule (6) of rule 6 of the Companies (cost records and audit) Rules, 2014 shall, within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report along with full information and explanation on every reservation or qualification contained therein, in Form CRA-4 in Extensible Business Reporting Language format.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at the MCA portal before filing the webform.
- ✓ Please note that the company for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN/FCRN.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/Membership number as provided in the form.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN/DPIN or valid PAN/Membership Number, as applicable.
- ✓ Please note that multiple filings of Form CRA-4 are not allowed for the same Financial Year unless a previous SRN pertaining to the same Financial Year is cancelled.
- ✓ If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.
- ✓ Please check for any alerts that are generated using the “Notifications and alerts” function under the ‘My Workspace’ page in the FO user dashboard on the MCA website.

1.3 eForm Number as per Companies Act, 1956

eform 65.

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2 PART II – ACCESSING THE FORM NO. CRA-4

2.1 Application Process for Form No. CRA-4

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services”

STEP 4: Select “Company E-Filing”

STEP 5: Navigate to the header “Annual filing”

STEP 6: Access “Form for filing Cost Audit Report with the Central Government (CRA-4)”

STEP 7: Enter CIN/FCRN information²

STEP 8: Search CIN/FCRN using the search option (optional)³

STEP 9: Select CIN/FCRN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. CRA-4 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN/FCRN information²

STEP 5: Search CIN/FCRN using the search option (optional)³

STEP 6: Select CIN/FCRN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Form for filing Cost Audit Report with the Central Government (CRA-4)” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN/FCRN and company name will be auto populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for the CIN/FCRN basis the name of the company. Either full name of the company or partial name can be used to search the company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN/FCRN and corresponding company name for companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters CIN/FCRN.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

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STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. CRA-4 at Field Level

Instructions to fill the Form No. CRA-4 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)	i. In case of company users, CIN/FCRN of company or foreign company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN/FCRN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN/FCRN with which the user is associated.
1 (b)	Name of the company	i. These fields shall be prefilled based on CIN / FCRN provided in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. ii. Please note that the user shall not be allowed to edit these fields.
1 (c)	Address of the registered office or of the principal place of business in India of the company	
1 (d)	E-mail ID of the company	
1 (e)	SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)	i. Please note that the SRN entered in this field shall be an approved and latest SRN of form CRA-2/23C and associated with the CIN and FCRN provided in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. ii. Please ensure that in case multiple CRA-2 forms were filed for the financial year, the SRN of latest filed CRA-2 is provided in this field.
2 (a)	Financial year for which cost auditor was initially appointed	
2 (a)(i)	From (DD/MM/YYYY)	i. These fields shall be prefilled based on the SRN provided in field number 1 (e) i.e. “SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)” if, Form CRA-2 was filed for the purpose ‘Original’. ii. In case the fields are not prefilled, then the user shall have to manually enter the details. iii. Please note that the date entered shall be less than or equal to system date and equal to or greater than incorporation date/ date of establishment of place in India. iv. Date entered in field number 2 (a)(ii) i.e. “To (dd/mm/yyyy)” shall be greater than date mentioned in field number 2 (a)(i) i.e. “From (dd/mm/yyyy)”.
2 (a)(ii)	To (DD/MM/YYYY)	

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Field No	Field Name	Instructions
		v. Please ensure that period between field number 2 (a)(i) i.e. "From (DD/MM/YYYY)" and field number 2 (a)(ii) i.e. "To (DD/MM/YYYY)" shall be less than or equal to 15 months.
2 (c)	Changed Financial year for which report is being filed	
2 (c)(i)	From (DD/MM/YYYY)	i. This field shall not be available if the financial year provided in field number 2 (a) i.e. "Financial year for which cost auditor was initially appointed" is ending before 1.04.2014.
2 (c)(ii)	To (DD/MM/YYYY)	ii. This field will be displayed and mandatory, only when field number 2 (b) i.e. "Whether any change in the financial year" is selected by FO user with value as 'Yes'. iii. Please note that date entered in this field shall be less than or equal to system date and equal to or greater than incorporation date/ date of establishment of place in India. iv. Date entered in field number 2 (c)(ii) i.e. "To (dd/mm/yyyy)" shall be greater than date mentioned in field number 2 (c)(i) i.e. "From (dd/mm/yyyy)". v. Please ensure that period between 2 (c)(i) and 2 (c)(ii) shall be less than or equal to 15 months. vi. Either of the From/ To date entered in field number 2 (a)(i)/ 2 (a)(ii) should be other than the respective From/ To date entered in field number 2 (c)(i)/ 2 (c)(ii).
2 (d)	Date of Board of Directors meeting in which Annexure to the cost audit report was approved (DD/MM/YYYY)	i. Please note that date entered in this field shall be less than or equal to system date. ii. Please note that if 'No' is selected in field number 2 (b) i.e. "Whether any change in the financial year", the date in this field shall be greater than the date entered in field 2a(ii) "To (dd/mm/yyyy)", and if 'Yes' is selected in field number 2 (b) i.e. "Whether any change in the financial year", shall be greater than date entered in field number 2c(ii) i.e. "To (dd/mm/yyyy)". iii. This field shall not be available if the financial year provided in field number 2 (a) i.e. "Financial year for which cost auditor was initially appointed" is ending before 1.04.2014.
3 (a)(i)	If Yes, Please provide SRN of Form GNL-1	i. This field shall be displayed and mandatory only when "Yes" is selected in field number 3 (a) i.e. "Whether any extension for Annual General Meeting granted". ii. Please provide an approved SRN of Form GNL-1 with application filed for 'Extension of period of annual general meeting by three months' and which is associated with the CIN or FCRN provided in field number 1 (a) i.e.

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Field No	Field Name	Instructions
		“Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”.
4 (a)	State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA heading level, wherever applicable as per Rules) for which the Cost Audit Report is being submitted	
4 (a)(i)	Regulated	i. Please note that number of Industries/ Sectors/ Product(s)/ Service(s) for which the Cost Audit Report is being submitted should be greater than 0 in at least one sector (regulated or non-regulated). ii. Basis the number entered in these fields, rows shall be regenerated in the form of a table containing data-field headers “S No” to “No. of tariff items/Products/ services”, which shall be mandatory for data entry.
4 (a)(ii)	Non-Regulated	iii. Enter the details of such Industries/ Sectors/ Products/ Services defined under the notified rules which are covered under different categories for which cost auditor(s) is/are appointed. Category selected should be unique with respect to CTA codes selected. In case no CTA code is notified, then such category should be selected only once. <i>Field number 5 i.e. “State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report” to be filled in the same manner as field number 4.</i>
6	Details of the cost auditor(s) appointed	
6 (a)	Number of cost auditor(s) appointed	i. Based on the number entered in this field, the fields from field number 6 (b)(i) i.e. “Category of the auditor” to field number 6 (m) i.e. “Date of receipt of copy of cost audit report by the company (dd/mm/yyyy)” shall be regenerated. ii. Please note that value entered in this field can't be less than or equal to zero and shall be between 1 to 10. iii. Please note that the value entered in this field shall be equal to the no. of cost auditors mentioned in form CRA-2 of which SRN is mentioned in field number 1 (e) i.e. “SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)” if Form CRA-2 was filed for the purpose ‘Original’. iv. All data-fields and subfields under field number 6 i.e. “Details of the cost auditor(s) appointed” will not be available if the financial year entered/populated in field

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Field No	Field Name	Instructions
		number 2 (a) i.e. “Financial year for which cost auditor was initially appointed” is ending before 1.04.2014
6 (b)(ii)	Whether Cost Auditor is a Lead Auditor	Please note that in case value entered in field number 6 (a) i.e. “Number of cost auditor(s) appointed” is greater than one, ‘Yes’ shall be selected for maximum one cost auditor in this field.
6 (e)	Firm registration number(FRN) of the Cost Auditor/Cost Auditor’s firm/LLP	i. This field shall be mandatory only if option B i.e. ‘Partnership firm’ or option C i.e. ‘Limited Liability Partnership (LLP)’ is selected in field number 6 (b)(i) i.e. “Category of the auditor”. ii. Value entered in this field shall be unique in all regenerated blocks.
6 (g)(ix)	Jurisdiction of Police Station	Enter the police station in the jurisdiction of the Cost Auditor/Cost Auditor’s firm/LLP address.
6 (m)	Date of receipt of copy of cost audit report by the company (DD/MM/YYYY)	i. Please note that the date entered in this field cannot be greater than system date. ii. Please note that if ‘No’ is selected in field number 2 (b) i.e. “Whether any change in the financial year”, the date in this field shall be greater than the date entered in field 2 a(ii) “To (dd/mm/yyyy)”, and if ‘Yes’ is selected in field number 2 (b) i.e. “Whether any change in the financial year”, shall be greater than date entered in field 2 c(ii) “To (dd/mm/yyyy)”. iii. Please ensure that the date entered in this field is greater than the date entered in field number 6 (j) i.e. “Date of the board meeting in which cost auditor was appointed (dd/mm/yyyy)”. iv. Date entered in this field cannot be less than date entered in field number 2 (d) i.e. “Date of Board of Directors meeting in which Annexure to the cost audit report was approved (dd/mm/yyyy)”.
7 (a)	Whether the cost auditor's report has been qualified	i. Field number 7 (a) i.e. “Whether the cost auditor's report has been qualified” to field number 7 (d) i.e. “Whether the cost auditor's report contain any observations or suggestions” will not be available if the financial year entered/populated in field number 2 (a) “Financial year for which cost auditor was initially appointed” is ending before 1.04.2014. ii. Indicate if the cost auditor's report has been qualified. If ‘Yes’ is selected in this field, enter the remarks.
7 (b)	Whether cost auditor’s report has any reservations	Indicate if the cost auditor's report has any reservations. If ‘Yes’ is selected in this field, enter the remarks.
7 (c)	Whether the cost auditor's report has any adverse remarks	Indicate if the cost auditor's report has any adverse remarks. If ‘Yes’ is selected in this field, enter the remarks

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Field No	Field Name	Instructions
7 (d)	Whether the cost auditor's report contain any observations or suggestions	Indicate if the cost auditor's report has observations or suggestions. If 'Yes' is selected in this field, enter the observations/suggestions.
	Attachments	All the attachments shall be either in pdf or .jpg format. The Total size of attachment (a) and (b) can be up to 10MB.
(a)	XBRL document in respect of the cost audit report and company's information and explanations on every qualification and reservation contained therein	i. Please attach XBRL document in XML format. ii. Please note that if financial year end date in field number 2 (a) i.e. "Financial year for which cost auditor was initially appointed" is before 1.04.2014 then xml document attached should have been validated as per the taxonomy 2012 iii. If financial year end date in field number 2 (a) i.e. "Financial year for which cost auditor was initially appointed" is before 1.04.2018 then xml document attached should have been validated as per the taxonomy 2015 and if financial year start date is on or after 1.04.2018 then xml document attached should have been validated as per the taxonomy 2019.
(b)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. The attachment shall be either in pdf or .jpg format. iii. Maximum 5 attachments are allowed in this field.
	Declaration	i. Enter the number and date of the Board Resolution via which the signatory of this form is authorized. ii. Date entered in this field shall be less than or equal to system date and equal to or greater than incorporation date/ date of establishment of place in India.
	I am authorized by the Board of Directors of the Company vide resolution number dated	
	To be digitally signed by	i. Select one of the options from the drop-down list –Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company). ii. In case the person digitally signing the eForm is a Director - Enter the approved DIN. iii. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or authorized representative - Enter approved DIN or valid income-tax PAN. iv. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number. v. Disqualified director shall not be able to sign the form.
	Designation	
	Director identification number of the Director; or PAN of the Manager or CEO or CFO or authorized representative; or membership number of the Company Secretary	

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3.2 Other instructions to fill Form No. CRA-4

Buttons	Particulars
Choose File	i. Click the “Choose File” button to browse and select a document that is required to be attached as a supporting. ii. This is an optional field. iii. All the attachments should be uploaded in pdf or .jpg format. The total size of the document being submitted can be up to 10 MB. iv. The user has an option to attach up to 5 files as optional attachments within the form.
Remove	The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.
Download	The user has an option to download the attached file(s) using the “Download” option provided against each attachment.
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. This is an optional field and the “Save” option will be enabled only after entering the CIN/FCRN. iii. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. iv. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies all the webform, incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

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4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Filing Cost Audit Report with the Central Government	As per The Companies (Registration of offices and fees) Rules, 2014 specified below		- If 'Yes' is selected in field number 3 (a) i.e. "Whether any extension for Annual General Meeting granted" and AGM Date is on or after 03.12.2018, then Event Date is field number 3 (a)(ii) i.e. "Due date of AGM after grant of extension, if applicable (dd/mm/yyyy)" or field number 3 (b) i.e. "Date of AGM of the company (dd/mm/yyyy)", whichever is earlier". - In all other cases, field number 6 (m) i.e. "Date of receipt of copy of cost audit report by the company (dd/mm/yyyy)" or 180 days from the closure of the financial year to which the report relates, whichever is earlier.	30 days 30 days

Note:

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1.1 The Companies (Registration offices and Fees) Rules, 2014

Normal fee

In case of company having share capital

S#	Nominal Share Capital	Fee applicable (INR)
1	Less than 1,00,000	INR 200
2	1,00,000 to 4,99,999	INR 300
3	5,00,000 to 24,99,999	INR 400

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S#	Nominal Share Capital	Fee applicable (INR)
4	25,00,000 to 99,99,999	INR 500
5	1,00,00,000 or more	INR 600

In case company not having share capital

Fee applicable

Rupees 200 per document

Normal filing fee in case of foreign company

Fee applicable

Rupees 6,000 per document

Additional fees

S#	Period of delays	Fee applicable (INR)
1	Up to 30 days	2 times of normal fees
2	More than 30 days and up to 60 days	4 times of normal fees
3	More than 60 days and up to 90 days	6 times of normal fees
4	More than 90 days and up to 180 days	10 times of normal fees
5	More than 180 days	12 times of normal fees

4.2 Processing Type

Form No. CRA-4 shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form No. CRA-4: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/form-cra-4.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related Services: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>

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5 ANNEXURES

5.1 Annexure A – CTA Heading for Industries/ Sectors/ Products/ Services

Category A – Regulated		
#	Industries/ sectors/ products/ services	CTA Heading (wherever applicable)
1	Telecommunication	Not applicable
2	Electricity	Generation- 2716 Other Activity- Not Applicable
3	Petroleum	2709 to 2715 Other Activity- Not Applicable
4	Drugs and pharmaceuticals	2901 to 2942; 3001 to 3006
5	Fertilisers	3102 to 3105
6	Sugar and industrial alcohol	1701; 1703; 2207

Category B – Non-Regulated		
#	Industry/ Sector/ Product/ Service	CTA Heading (wherever applicable)
1	Machinery and mechanical appliances used in defence, space and atomic energy sectors	8401; 8801 to 8805; 8901 to 8908
2	Turbo jets and turbo propellers	8411
3	Arms, ammunitions and explosives	3601 to 3603; 9301 to 9306
4	Propellant powders and prepared explosives, etc.	3601 to 3603
5	Radar, radio navigational aid apparatus, etc.	8526
6	Tanks and armoured fighting vehicles, etc.	8710
7	Port services	Not applicable
8	Aeronautical services	Not applicable
9	Iron and Steel	7201 to 7229; 7301 to 7326
10	Roads and other infrastructure projects	Not applicable
11	Rubber and allied products	4001 to 4017
12	Coffee and tea	0901 to 0902
13	Railway or tramway locomotives, etc.	8601 to 8608, 8609
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, 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	Organic and Inorganic Chemicals, etc.	2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824
19	Jute and Jute Products	5303, 5310, 5307
20	Edible Oil	1507 to 1518
21	Construction Industry	Not applicable
22	Health services	Not applicable
23	Education services	Not applicable

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Category B – Non-Regulated		
#	Industry/ Sector/ Product/ Service	CTA Heading (wherever applicable)
24	Milk powder, etc.	0402
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, 4701 to 4704
29	Textiles	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5307; 5310; 5401 to 5408; 5501 to 5516
30	Glass	7003 to 7008, 7011, 7016
31	Other machinery and Mechanical Appliances	8402 to 8487
32	Electricals or electronic machinery	8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547
33(i)	Medical devices (Cardiac stents)	.....
33(ii)	Medical devices (Drug eluting stents)	.....
33(iii)	Medical devices (Catheters)	.....
33(iv)	Medical devices (Intra ocular lenses)	.....
33(v)	Medical devices (Bone cements)	.....
33(vi)	Medical devices (Heart valves)	.....
33(vii)	Medical devices (Orthopaedic implants)	.....
33(viii)	Medical devices (Internal prosthetic replacements)	.....
33(ix)	Medical devices (Scalp vein set)	.....
33(x)	Medical devices (Deep brain stimulator)	.....
33(xi)	Medical devices (Ventricular peripheral shud)	.....
33(xii)	Medical devices (Spinal implants)	.....
33(xiii)	Medical devices (Automatic impalpable cardiac deflobillator)	.....
33(xiv)	Medical devices (Pacemaker (temporary and permanent))	.....
33(xv)	Medical devices (Patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device)	.....
33(xvi)	Medical devices (Cardiac re-synchronize therapy)	.....
33(xvii)	Medical devices (Urethra spinicture devices)	.....
33(xviii)	Medical devices (Sling male or female)	.....
33(xix)	Medical devices (Prostate occlusion device)	.....
33(xx)	Medical devices (Urethral stents)	.....
33(xxi)	Medical devices (Other)	9018 to 9022