

LICENCE DEPARTMENT

Chart made as per nature of trade (figures in Rupees)

Sl.No.	Nature of Trade	199	238 (2)	307	333 **	355 (2)	421	435/435A	436	440	519	P/Fee	Total Fees
1.	Amusement Park	2,500	4,000	1,000	5,000		2,500					100	15,100
2.	Analyst with Laboratory	500	400		200			T1				100	1,200+T1
3.	Art Gallery / Exhibition Gallery	500						2,500				100	3,100
4.	ATM Banking (Off Site / On Site)	2,000						500				100	2,600
5.	Auction House	500						T1				100	600+T1
6.	Band Supplier	100										100	200
7.	Beauty Parlour (Non A. C.)	500	500	125	500			1,500				100	3,225
8.	Beauty Parlour / Salon (With A. C.)	1,000	1,000	250	500			1,600				100	4,450
9.	Billiard / Snooker Room Keeper	1,500						T1				100	1,600 + T1
10.	Block Maker / Seller	50						T1				100	150 + T1
11.	Blood Bank	1,000						T1				100	1,100+T1
12.	Boarding / Guest House (Lodging only with / without A/C)	1,500	1,000	250	SWM			T1				100	2,850+T1
13.	Boat Owner / Supplier	50						T1				100	150+T1
14.	Boating Resort (Without Food)	2,000										100	2,100
15.	Boating Resort (With Food)	2,500			SWM		1,000					100	3,600
16.	Book Maker for Race Horses	500										100	600
17.	Bottle Seller	100						100				100	300
18.	Bottles / Utensils Cleaner	50										100	150
19.	Bullion Merchant	2,500						500				100	3,100
20.	Cable TV Operator	500						T1				100	600+T1
21.	Cable TV Operator / Sub Agent thereof	200						T1				100	300+T1
22.	Call Centre	2,000						2,500				100	4,600
23.	Caterer	1,000			SWM		T2	T1				100	1,100+T1+T2
24.	Home Delivery	150			SWM		T2	T1				100	250+T1+T2
25.	Ceremonial House (Area upto 500 Sq. ft.)	1,000	2,000	500	10,500	7,000	2,500					100	23,600
26.	Ceremonial House (Area 501 to 2500 Sq. ft.)	1,500	2,000	500	SWM	7,000	2,500					100	13,600
27.	Ceremonial House (Area 2501 to 4000 Sq.ft.)	1,800	3,000	750	SWM	10,000	5,000					100	20,650

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28.	Ceremonial House (Area 4001 to 5500 Sq.ft)	2,000	3,000	750	SWM	15,000	10,000					100	30,850
29.	Ceremonial House (Area 5501 to 7500 Sq.ft.)	2,200	4,000	1,000	SWM	22,000	20,000					100	49,300
30.	Ceremonial House (Area Above 7500 Sq.ft.)	2,500	4,000	1,000	SWM	30,000	25,000					100	62,600
31.	Chain / Jack Pully Seller / Renter / Repairer	100						T1				100	200+T1
32.	Charitable Dispensary / Medication Centre	50										100	150
33.	Charitable Hospital	50			SWM							100	150
34.	Cigarette / Biri / Tobacco / Khaini / Zarda / Betel / Pan Masala Seller / Supplier	500					T2	T1				100	600+T1+T2
35.	Cinema / Film / TV-Serial / Programme Producer / Distributor	2,500						T1				100	2,600+T1
36.	Cinema / Film / TV-Serial / Programme Studio	2,000						500				100	2,600
37.	Cinema / Theatre / Auditorium	1,000			400							100	1,500
38.	Circus Owner	50			SWM							100	150
39.	Cloth Printer (Manually)	100	100					T1				100	300 + T1
40.	Cloth Printer (Power Driven)	500	400					T1				100	1,000+T1
41.	Collection Centre (Pathological)	1,000										100	1,100
42.	Commercial School / College / Tuition in Group (Non Technical)	1,500						T1				100	1,600+T1
43.	Commercial School/College/Tuition in Group(Technical)	2,500						2,500				100	5,100+T1
44.	Commercial Theatre Group	100						T1				100	200+T1
45.	Commercial Centre / Conference Room Owner (letting of Office Space / Table Space) / Banquet Hall / Assembly Hall	2,500						1,500				100	4,100
46.	Banquet Hall (Exclusive Use)	2,500	2,000	1,000	4,000		10,000 For 1st year only	2,500				100	22,100+T1
47.	Banquet Hall (Extended Facility Use)	2,500						1,500				100	4,100+T1
48.	Commercial / Member's Club (Without Restaurant & Without Bar)	2,500	400					T1				100	3,000+T1
49.	Commercial / Member's Club (With Restaurant & With / Without Bar)	2,500	4,000	1,000	SWM		5,000	2,500				100	15,100

RATES, TAXES & CHARGES FOR THE YEAR 2025 - 2026

LICENCE DEPARTMENT

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Sl.No.	Nature of Trade	199	238 (2)	307	333 **	355 (2)	421	435/435A	436	440	519	P/Fee	Total Fees
50.	Commission Agent / Broker of / Sub Broker of (Non Food Items) / Management Service Provider	1,000						500				100	1,600
51.	Commission Agent / Broker of / Sub Broker of (Food Items)	800					500	500				100	1,900
52.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing non foods) / Bank / Financial Institution (Area upto 1000 Sq. ft.) / LLP (Limited Liabilites Partnership) under MCA	1,000	200					1,500				100	2,800
53.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing non foods) / Bank / Financial Institution (Area 1,001-2,000 Sq. Ft.) / LLP	1,500	600	150				T1				100	2,350+T1
54.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing non foods) / Bank / Financial Institution (Area 2,001-3,000 Sq. Ft.) / LLP	2,000	1,000	250				T1				100	3,350+T1
55.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing non foods) / Bank / Financial Institution (Area above 3,000 Sq. Ft.) / LLP	2,500	2,000	500				T1				100	5,100+T1
56.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing foods) / Bank / Financial Institution with Canteen (Area upto 1,000 Sq. Ft.) / LLP	1,000	200				T2	1,500				100	2,800+T2
57.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing foods) / Bank / Financial Institution with Canteen (Area 1,001-2,000 Sq. Ft.) / LLP	1,500	600	150			T2	T1				100	2,350+T1+T2
58.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing foods) / Bank / Financial Institution with Canteen (Area 2,001-3,000 Sq. Ft.) / LLP	2,000	1,000	250			T2	T1				100	3,350+T1+T2
59.	Company Registered under Company's Act 1956 (As amended from time to time) (Dealing foods) / Bank / Financial Institution with Canteen (Area above 3,000 Sq. Ft.) / LLP	2,500	2,000	500			T2	T1				100	5,100+T1 & T2

RATES, TAXES, FEES & CHARGES FOR THE YEAR 2025 - 2026

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60.	Computer Education Institution	100						T1				100	200+T1
61.	Consumer Co-Operative / Body of Individuals (Dealing Non Food Items)	150						T1				100	250+T1
62.	Consumer Co-Operative / Body of Individuals (Dealing Food Items)	100					T2	T1				100	200+T1+T2
63.	Contractor (Civil / Mechanical / Electrical), Builder, Developer and Alike	1,500						600				100	2,200
64.	Contractor / Supplier of Security Guards / Nurses/Ayas/Labours/House Keepers & alike	1,500						400				100	2,000
65.	Courier Service / Logistics Management	500			300			T1				100	900+T1
66.	Cycle / Cycle Rickshaw / Animal drawn Carriage Repairer	50										100	150
67.	Data Processing / Electronic Data Conversion Centre	100						T1				100	200+T1
68.	Decorator	1,000			300			T1				100	1,400+T1
69.	Flower Decorator	500			300			T1				100	900+T1
70.	Decorator Cum Flower Decorator	1,500			300			T1				100	1,900+T1
71.	Dental Clinic (Total Area upto 300 Sq. Ft.)	750	400					T1				100	1,250+T1
72.	Dental Clinic (Total Area 301-800 Sq. Ft.)	1,000	1,000	250				T1				100	2,350+T1
73.	Dental Clinic (Total Area above 800 Sq. Ft.)	1,500	4,000	1,000				T1				100	6,600+T1
74.	Departmental Store (Seller of Food & Non Food Items) Covering Area Above 500 Sq. Ft.	2,500				SWM	2,000	2,500				100	7,100
75.	Desk Top Publisher (DTP)	100						T1				100	200+T1
76.	Doctor's Clinic	1,000			100			400				100	1,600
77.	Doctor's Polyclinic	2,500	1,200	300	400			T1				100	4,500+T1
78.	Dyer	100	300		200			T1				100	700+T1
79.	Earth Pot / Idol / Image Ornaments/Handicrafts Maker / Seller / Supplier	100										100	200
80.	Eating house /Restaurant /Eating House Cum Restaurant/Fast Food Centre/Snack Bar without Manufacturing Unit (Area upto 150 Sq. Ft.)	300	200			SWM	T2	T1				100	600+T1+T2

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81.	Eating House / Restaurant / Eating House Cum Restaurant/Fast Food Centre/Snack Bar without Manufacturing Unit (Area 151-300 Sq. Ft.)	500	400		SWM		T2	T1				100	1,000+T1+T2
82.	Eating house /Restaurant /Eating House Cum Restaurant/Fast Food Centre/Snack Bar without Manufacturing Unit (Area 301-500 Sq. Ft.)	700	600	150	SWM		T2	T1				100	1,550+T1+T2
83.	Eating house / Restaurant / Eating House Cum Restaurant / Fast Food Centre / Snack Bar without Manufacturing Unit (Area 501-1,000 Sq. Ft.)	1,000	1,000	250	SWM		T2	T1				100	2,350+T1+T2
84.	Eating house / Restaurant / Eating House Cum Restaurant/Fast Food Centre / Snack Bar without Manufacturing Unit (Area 1,001-1,500 Sq. Ft.)	1,500	2,000	500	SWM		T2	T1				100	3,100+T1+T2
85.	Eating house / Restaurant / Eating House Cum Restaurant / Fast Food Centre / Snack Bar without Manufacturing Unit (Area 1,501-2,500 Sq. Ft.)	2,000	3,200	800	SWM		T2	T1				100	6,100+T1+T2
86.	Eating house / Restaurant / Eating House Cum Restaurant / Fast Food Centre / Snack Bar without Manufacturing Unit (Area above 2,500 Sq. Ft.)	2,500	4,000	1,000	SWM		T2	T1				100	7,600+T1+T2
87.	Egg Seller (Whole Seller)	300								200		100	600
88.	Egg Seller (Retailer)	100								200		100	400
89.	E-mail / Internet / Cyber Cafe Services	200						T1				100	300+T1
90.	Embroiderer (Manual)	100										100	200
91.	Fancy Fish Seller / Supplier	200	200									100	500
92.	Financer	2,500						T1				100	2,600+T1
93.	Fish / Dry Fish / Meat / Tallow / Fowl / Crab / Sea Food Supplier / Whole Seller	500			SWM					250		100	850
94.	Fish / Dry Fish / Meat / Tallow / Fowl / Crab / Sea Food Retailer	200			SWM					250		100	550
95.	Flower Seller / Supplier	100			300							100	500
96.	Garrage (Parking Only)	500						500				100	1,100
97.	Godown / Warehouse / Aarat / Store / Stockist of Non Food Items (Area upto 500 Sq. ft.)	500						T1				100	600+T1

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98.	Godown / Warehouse / Aarat / Store / Stockist of Non Food Items (Area upto 501 to 1,000 Sq. ft.)	750						T1				100	850+T1
99.	Godown / Warehouse / Aarat / Store / Stockist of Non Food Items (Area upto 1,001 to 2,000 Sq. ft.)	1,000						T1				100	1,100+T1
100.	Godown / Warehouse / Aarat / Store / Stockist of Non Food Items (Area above 2,000 Sq. ft.)	1,500						T1				100	1,600+T1
101.	Godown / Warehouse / Aarat / Store / Stockist of Food Items (Area upto 500 Sq. ft.)	400					T2	T1				100	500+T1+T2
102.	Godown / Warehouse / Aarat / Store / Stockist of Food Items (Area 501 to 1,000 Sq. ft.)	700					T2	T1				100	800+T1+T2
103.	Godown / Warehouse / Aarat / Store / Stockist of Food Items (Area 1,001 to 2,000 Sq. ft.)	1,000					T2	T1				100	1,100+T1+T2
104.	Godown / Warehouse / Aarat / Store / Stockist of Food Items (Area above 2,000 Sq. ft.)	1,500					T2	T1				100	1,600+T1+T2
105.	Gold/Silver/Copper/Tin/Black/Brass Smithy & Alike	100						T1				100	200+T1
106.	Gymnasium / Health Club (With motorized instruments / Sauna bath / Slimming arrangements & Alike	2,500	400		300			T1				100	3,300+T1
107.	Hatchery Owner	200						T1				100	300+T1
108.	Health Resort	2,500	N	N	1,000		T2	T1				100	3,600+T1+T2
109.	Horse Dealer	200									100/H	100	300+100/Horse
110.	Horse (Race Horse) Dealer	500									800/H	100	600+800/Horse
111.	Hotel / Apartment Hotel without Star (Food & Lodging, without Bar & with / without A. C.)	1,500	1,000	250	SWM		2,000					100	4,850
112.	Hotel / Apartment Hotel without Star (Food & Lodging with Bar & with / without A. C.)	1,600	1,000	250	SWM		5,000					100	7,950
113.	Hotel / Apartment Hotel 1-Star (without Bar & with / without A.C.)	2,000	1,000	250	SWM		2,500					100	5,850
114.	Hotel / Apartment Hotel 1-Star (with Bar & with / without A.C.)	2,100	1,000	250	SWM		5,000					100	8,450

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115.	Hotel / Apartment Hotel 2-Star (without Bar & with / without A.C.)	2,100	2,000	500	SWM		2,500					100	7,200
116.	Hotel / Apartment Hotel 2-Star (with Bar & with / without A.C.)	2,200	2,000	500	SWM		5,000					100	9,800
117.	Hotel 3-Star / Apartment Hotel 3-Star	2,500	6,000	1,500	SWM		5,000					100	15,100
118.	Hotel 4-Star / Apartment Hotel 4-Star	2,500	8,000	2,000	SWM		5,000					100	17,600
119.	Hotel 5-Star / Apartment Hotel 5-Star	2,500	12,000	3,000	SWM		5,000					100	22,800
120.	Hotel 5-Star Deluxe / Apartment Hotel 5-Star Deluxe	2,500	16,000	4,000	SWM		5,000					100	27,600
121.	Hote above 5-Star Deluxe / Apartment Hotel Above 5-Star Deluxe	2,500	20,000	5,000	SWM		5,000					100	32,600
122.	Importer / Exporter (of Non Food Items)	2,500						T1				100	2,600+T1
123.	Importer / Exporter (of Food Items)	2,000					T2	T1				100	2,100+T1+T2
124.	Garments Shop (Area upto 500 Sq. Ft.)	250						T1				100	350+T1
125.	Garments Shop (Area 501-1,000 Sq. Ft.)	600						T1				100	700+T1
126.	Garments Shop (Area above 1,001 to 1,500 Sq. Ft.)	1,000						T1				100	1,100+T1
127.	Garments Shop (Area above 1,500 Sq. Ft.)	2,000						T1				100	2,100+T1
128.	Jatra Paala Gaan, Opera & Alike	50										100	150
129.	Jewellery Shop (Area upto 500 Sq. Ft.)	500						T1				100	600+T1
130.	Jewellery Shop (Area 501-1,000 Sq. Ft.)	1,000						T1				100	1,100+T1
131.	Jewellery Shop (Area above 1,000 Sq. Ft.)	2,000						T1				100	2,100+T1
132.	Kiosk / Stall of Non Food Items (in separate identified campus or assessable premises)	100						100				100	300
133.	Kiosk / Stall of Food Items (in separate identified campus or assessable premises)	100					100	100				100	400
134.	Kite Maker and or Seller / supplier	50										100	150
135.	Laundry (ironing only)	50										100	150
136.	Laundry (without workshop)	200						T1				100	300+T1
137.	Laundry (with workshop)	300	4,000	1,000				T1				100	5,400+T1
138.	Leisure Plex	2,500	N	N	10,000		5,000					100	17,600
139.	Licenced Country Liquor Off Shop / Wholeseller / Stockist / Godown	2,000					2,000	2,500				100	6,600

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140.	Licenced Country Liquor On Shop	2,500			1,000		2,000	2,500				100	8,100
141.	Licenced Foreign Liquor Off Shop / Wholeseller / Stockist / Godown	2,300					5,000	2,500				100	9,900
142.	Licenced Foreign Liquor On Shop (With / without Restaurant)	2,500	4,000	1,000	SWM		5,000	2,500				100	15,100
143.	Licenced Ganja / Opium / Pachai / Todi / Bhang Shop / Wholeseller / Stockist/ Godown	2,500					1,500	1,500				100	5,600
144.	LPG Filling Centre for Auto Mobiles (Without Service Station)	2,300	400		1,000			1,500				100	5,300
145.	LPG Filling Centre for Auto Mobiles (With Service Station)	2,500	4,000	2,000	2,000			2,500				100	13,100
146.	Liquor Bottling Plant (Upto 500 Sq. Ft.)	500	1,000	250	300		T2	T1				100	2,150+T1+T2
147.	Liquor Bottling Plant (501 Sq. ft. to 1,000 Sq. Ft.)	1,000	1,000	250	SWM		T2	T1				100	2,350+T1+T2
148.	Liquor Bottling Plant (Above 1,000 Sq. Ft.)	2,000	4,000	1,000	SWM		T2	T1				100	7,100+T1+T2
149.	Manufacturer of Country Liquor	2,500	4,000	1,000	600		2,000	2,500				100	12,700
150.	Manufacturer of Mineral Water	2,500	N	N				T1				100	2,600+T1
151.	Market/ Shopping Mall Owner	2,500	N	N	SWM				2,500			100	5,100+T1
152.	Marriage Bureau (Offline)	1,000										100	1,100
153.	Mobile Outlet (3-Wheeler) of Non Food Items (should have separate Office / Factory Premises)	100				5,000						100	5,200
154.	Mobile Outlet (3-wheeler) of Food Items (should have separate office / factory premises)	100			500	5,000	1,000					100	6,700
155.	Mobile Outlet (4-wheeler) of Non Food Items (should have separate office / factory premises)	250				7,000						100	7,350
156.	Mobile Outlet (4-wheeler) of Food Items (should have separate Office / Factory premises)	200			500	7,000	1,000					100	8,800
157.	Mobile STD / ISD / PCO Booth	50				50						100	200
158.	Mobile Generator (Three Wheeler)	100				5,000						100	5,200
159.	Mobile Generator (Four Wheeler)	500				7,000						100	7,600
160.	Money Lender / Changer	2,000						600				100	2,700
161.	Mortuary	50										100	150

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162.	Motor Training Institute	1,500						200				100	1,800
163.	Multiplex	2,500	8,000	2,000	SWM							100	12,600
164.	News Paper / Periodical / Journal Publisher (without Press)	100			300			T1				100	500
165.	News paper / Periodical / Journal Publisher (with Press)	300	4,000	1,000	1,000			T1				100	6,400+T1
166.	Nursery of Plants / Mushroom Culture	100										100	200
167.	Nursery School / Creche	1,500			200			T1				100	1,800+T1
168.	Nursing Home / Private Hospital (No. of Beds upto 10)	2,500	2,000	500	SWM							100	5,100
169.	Nursing Home / Private Hospital (No. of Beds More than 10)	2,500	4,000	1,000	SWM							100	7,600
170.	Office / Chamber / Studio	1,000						T1				100	1,100+T1
171.	Organisation for Performing / Visual Art	100						200				100	400
172.	Organiser of Exhibition / Fair / Fete / Mela	500										100	600
173.	Owner of Public Carriage (For each truck, trailer and alike with/without office)	300										100	400
174.	Owner of Public Carriage (for each bus, taxi, auto & alike with / without office)	100										100	200
175.	Owner of Telecommunication Tower (for each tower)	2,500										100	2,600
176.	Online / e-commerce Business for Non Food Items	2,500						T1				100	2,600+T1
177.	Online / e-commerce Business for Food Items	2,200					T2	T1				100	2,300+T1+T2
178.	Pathological / Diagnostic Centre / Laboratory Clinic for X-Ray / ECG / USG / MRI / CT-Scan & Alike	2,500	1,200	300	SWM			T1				100	4,100+T1
179.	Paying Guest House / Bed & Breakfast (Upto 5 Beds)	200			SWM							100	300
180.	Petrol Pump without Hydraulic Machine	2,500	400		1,000			1,500				100	5,500
181.	Petrol Pump with Hydraulic Machine(s)	2,500	4,000	1,000	2,000			2,500				100	12,100
182.	Photography Shop (Without Laboratory)	100						T1				100	200+T1
183.	Photo Processing Laboratory (With / without Studio)	1,000	200					T1				100	1,300+T1

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184.	Photocopier Only	100						60				100	260
185.	Physiotherapy Clinic / Yoga Centre (With Instruments)	500						T1				100	600+T1
186.	Planetarium	2,500						2,500				100	5,100
187.	Private School / College	2,500			200			T1				100	2,800+T1
188.	Professional(s) (Without Office / Chamber/ Studio / Laboratory)	500										100	600
189.	Professional(s) (With Office / Chamber / Studio / Laboratory)	1,000						T1				100	1,100+T1
190.	Publisher / Seller / Supplier of Book	100						150				100	350
191.	Race Course	2,500										100	2,600
192.	Renter Of ..	200						T1				100	300+T1
193.	Research Organisation [(Non Profit/Welfare Organisation / Non Govt. Organisation (NGO)]	50										100	150
194.	Retail Seller / Supplier of Non Food Items	300						T1				100	400+T1
195.	Retail Seller / Supplier of Food Items	200					T2	T1				100	300+T1+T2
196.	Rubber Stamp Maker and or Seller	50										100	150
197.	Saloon (Non A/C) without Beauty Parlour	100			100			200				100	500
198.	Seller of Livestock (Birds)	100			200						100	100	500
199.	Seller of Livestock (Animals)	200			300						200	100	800
200.	Sharpener	50										100	150
201.	Shawl Repairer / Mender / Darkner	50										100	150
202.	Sign Board / Banner Maker	200										100	300
203.	STD / ISD / PCO / FAX Booth / Centre (Static)	50										100	150
204.	Sweetmeat Seller / Supplier (Non A.C.)	500	200		SWM		T2	T1				100	800+T1+T2
205.	Sweetmeat Seller / Supplier (With A. C.)	1,000	1,000	250	SWM		T2	T1				100	2,350+T1+T2
206.	Sweetmeat Seller / Supplier with Workshop (Total area upto 200 Sq. Ft.)	500	200		SWM		T2	T1				100	800+T1+T2
207.	Sweetmeat Seller / Supplier with workshop (Total area 201-400 Sq. Ft.)	1,000	800	200	SWM		T2	T1				100	2,100+T1+T2

RATES, TAXES, FEES & CHARGES FOR THE YEAR 2025 - 2026

LICENCE DEPARTMENT

Chart made as per nature of trade (figures in Rupees)

Sl.No.	Nature of Trade	199	238 (2)	307	333 **	355 (2)	421	435/435A	436	440	519	P/Fee	Total Fees
208.	Sweetmeat Seller / Supplier with workshop (Total area 401-500 Sq. Ft.)	1,500	1,000	250	SWM		T2	T1				100	2,850+T1+T2
209.	Sweetmeat Seller / Supplier with workshop (Total area 501-750 Sq. Ft.)	2,000	1,000	250	SWM		T2	T1				100	3,350+T1+T2
210.	Sweetmeat Seller / Supplier with workshop (Total area 751-1,000 Sq. Ft.)	2,200	2,000	500	SWM		T2	T1				100	4,800+T1+T2
211.	Sweetmeat Seller / Supplier with workshop (Total area 1,001-1,500 Sq. Ft.)	2,300	3,000	750	SWM		T2	T1				100	6,150+T1+T2
212.	Sweetmeat Seller / Supplier with workshop (Total area Above 1,500 Sq. Ft.)	2,500	4,000	1,000	SWM		T2	T1				100	7,600+T1+T2
213.	Tailor	50						200				100	350
214.	Tattoo (Parlour Non A. C.)	200	500	125	500			1,500				100	2,925
215.	Tattoo (Parlour With A. C.)	1,000	1,000	250	500			1,600				100	4,450
216.	Vegetable (Any Item) Seller	50					50					100	200
217.	Vegetable (Any Item) Supplier / Wholeseller	300					50					100	450
218.	Video Library	500						T1				100	600+T1
219.	Video Games Parlour	900						T1				100	1,000+T1
220.	Watch / Clock Seller	500						100				100	700
221.	Watch / Clock Repairer	50						100				100	250
222.	Weigh Bridge (With / without Computer)	200						T1				100	300+T1
223.	Wholesaler / Dealer / Distributor / Merchant of Non Food Items	1,800						T1				100	1,900+T1
224.	Wholesaler / Dealer / Distributor / Merchant of Food Items	1,500					T2	T1				100	1,600+T1+T2
225.	Workshop / Factory of Non Food Items (Area upto 200 Sq. Ft.)	500			100			T1				100	700+T1
226.	Workshop / Factory of Non Food Items (Area upto 201-500 Sq. Ft.)	750	400		200			T1				100	1,450+T1
227.	Workshop / Factory of Non Food Items (Area 501-1,000 Sq. Ft.)	1,000	800	200	SWM			T1				100	2,100+T1
228.	Workshop / Factory of Non Food Items (Area 1,001-2,000 Sq. Ft.)	1,500	1,600	400	SWM			T1				100	3,600+T1

LICENCE DEPARTMENT

Chart made as per nature of trade (figures in Rupees)

Sl.No.	Nature of Trade	199	238 (2)	307	333 **	355 (2)	421	435/435A	436	440	519	P/Fee	Total Fees
229.	Workshop / Factory of Non Food Items (Area 2,001-3,000 Sq. Ft.)	2,000	3,000	750	SWM			T1				100	5,850+T1
230.	Workshop / Factory of Non Food Items (Area Above 3,000 Sq. Ft.)	2,500	4,000	1,000	SWM			T1				100	7,600+T1
231.	Workshop / Factory of Food Items (Area upto 200 Sq. Ft.)	500	200		SWM		T2	T1				100	800+T1+T2
232.	Workshop / Factory of Food Items (Area 201-500 Sq. Ft.)	750	800	200	SWM		T2	T1				100	1,850+T1+T2
233.	Workshop / Factory of Food Items (Area 501-1,000 Sq. Ft.)	1,000	1,000	250	SWM		T2	T1				100	2,350+T1+T2
234.	Workshop / Factory of Food Items (Area 1,001-2,000 Sq. Ft.)	1,500	2,000	500	SWM		T2	T1				100	4,100+T1+T2
235.	Workshop / Factory of Food Items (Area 2,001-3,000 Sq. Ft.)	2,000	3,000	750	SWM		T2	T1				100	5,850+T1+T2
236.	Workshop / Factory of Food Items (Area Above 3,000 Sq. Ft.)	2,500	4,000	1,000	SWM		T2	T1				100	7,600+T1+T2
237.	X-Ray Clinic Only	1,500						200				100	1,800
238.	Yoga Centre / Physiotherapy Centre (Without Instrument)	100										100	200
239.	e-Commerce	2,500						T1				100	2,600+T1
240	Nail Parlour	900										100	1,000

P/Fee = Processing Fee; T1 = Table 1; T2 = Table 2; N = Negotiable; B = Bed; H = Horse

CLARIFICATIONS :

1. So far as major 'CHANGE' in C. E. is concerned and the parameters like (a) Change in name of business place, (b) Change in status of the business viz. from proprietorship to partnership / company (Public Ltd. or Pvt. Ltd.) or vice versa, (c) Change in address, (d) Change in nature of trade (e) Change in name of the CE holders in case of Proprietorship business are involved, then it will be treated as a 'CHANGE' but as a 'CLOSURE' and the Licencees will be liable to take out new C.E. as per modified information on closure of the previous one upon payment of fees of both Previous and New CE. However, it is clarified that for minor change like change in area / name of partner / name of director, addition to existing trade etc. is concerned, it will be treated as a 'CHANGE' as per existing norms.
2. If any nature of trade or any Fees / Charges (including application fee for any licence format) OR any condition is found not mentioned in the schedule for issuance of new C.E. or renewal of C. E., the corresponding fees and charges will be determined after obtaining approval from the Municipal Commissioner.
3. Holders of certificates of enlistment (the licencees) need to obtain licence for awning / projection/ shade (Pardah) u/s 371 wherever applicable.
4. The "Nature of Trade" to be described in a certificate of enlistment is either to be exactly equal to or closest to any one of the "Prefixes" listed under any of the broad categories of natures of trade listed above.
5. If any single nature of trade 'as listed above' is not sufficient to describe the full activity of a holder of certificate of enlistment, then a second nature of trade may be combined with the first one following the rule described in "4" above, provided the second nature of trade matches the first logically and / or legally. More than two natures of trade can not be combined.
6. If it is seen that it is not sufficient to describe the total activity of a holder of certificate of enlistment by combining two natures of trade, then separate certificate (s) of enlistment need to be obtained for the remaining activities following the rules described in "4" & "5" above.
7. While applying the rule described in "5" above, maximum amount of fee (according to the schedule) for each applicable section will be charged.
8. To determine the nature of trade and fees chargeable thereon, "Manual of natures of trade & prefixes" is to be consulted first, then applicable fees will be fixed as per Schedule of fees & charges for 2025-2026.
9. Provisions under clause 4(b) of the Guidelines for enlistment of Profession, Trade, Calling in the KMC uploaded under 'Online Services' of License Department at web portal <https://www.kmcgov.in> shall be referred to regarding submission of documents for obtaining new Certificate of Enlistment.
10. Banquet Hall will be classified into two categories : Exclusive use and extended facility use.
Exclusive use will mean - Such Banquet Halls not attached to any 'Star/Non star Hotel' and/or 'Commercial/ Mercantile Building' and generally found to be run from an individual / separate / exclusive building. In this case, specific sanction of such Banquet Hall's as may be permitted to be used by Building Deptt., KMC will be required along with Fire NOC/ Certificate for the entire building including the Banquet Hall. This clause along with rates and fees will also be applicable for both new and existing Banquet (exclusive use).
Extended facility use will mean - Such Banquet Halls mainly attached to any 'Star / Non Star Hotel' and / or 'Commercial / Mercantile Building' as an extended facility. However, Deptt. will obtain an 'Undertaking' from the applicant in official letter pad about running of the Banquet Hall (s) as an extended facility as well as Fire NOC/Certificate either for the entire building including the Banquet Hall or individually for the said Banquet Hall(s). However, in cases of Banquet (s) [extended facility] existing in Commercial and Mercantile Buildings, if kitchens are found tagged with that Banquet, separate C. E. for Kitchen / Canteen will have to be obtained.
 Necessary clearances e.g. 'Consent to Operate' and 'Consent to Establish' from West Bengal Pollution Control Board (WBPCB) will be required for obtaining and renewal of CE's of Banquet Hall / Ceremonial House / Lawn / Club Houses.
11. CE's for both Banquet Hall (Exclusive use) and Ceremonial House will be dealt with centrally by L.O. (H.Q.) for approval.
12. Businesses running under LLP (Limited Liability Partnership Act) be read with Companies and rates fees and charges will also be similar to the rates, fees and charges of Company (Ref. Sl. No. 49 to 56 of the tabled Schedule of Licence Deptt.)
13. Following the provisions of the Amendment to Section 199, if renewal of CE is not made in proper time, then it may be treated as "Lapsed". However such defaulters will be able to renew their CE's upon making proper application on their letter-head and payment of arrear fees.

RATES, TAXES, FEES & CHARGES FOR THE YEAR 2025 – 2026

14. In terms of the Guidelines (2020) of Amended Sec. 199 henceforth in addition to occupancy proof viz : rent bill, rental agreement and property tax receipt, Licence Department will henceforth, consider address proofs viz. Electric bill, Postpaid Telephone Bill, Voter ID, Aadhaar Card etc. duly self attested produced by CE applicants to establish the occupancy proof in a more concrete manner.
15. **Section 333** - Clarification**
SWM Department will raise demand separately for collection of charges of establishments u/s 333 of KMC Act, 1980 from all these trade establishments of 500 Sq. ft. and above including Eating House, Hotel, Restaurant, Bar, Sweet Shop etc. Irrespective of area as per record of License Departmental database from 2023-24 onwards. SWM charges wherever mentioned in License Schedule of Fees & Charges for business area below 500 Sq. ft. only except Eating House, Hotel Restaurant, Bar, Sweet Shop etc will be collected with License fees as per existing rates. Certificate of Enlistment will be issued / renewed only after payment of SWM charges wherever applicable.
16. The charge under Sec. 435/435A would be doubled subject to maximum of Rs.2,500/- in such cases where on Air conditioner is fitted in the place of trade (even if partially) depending upon area as shown in Table - 1
17. **LLP* - Clarification**
Limited Liability Partnership under MCA

ANNEXURE - I

SCHEDULE OF MISCELLANEOUS FEES & CHARGES

A. TAX ON CART (U/S 209A)

- | | | | |
|---|---|----------|----------|
| 1. On every cart fitted with pneumatic tyres | - | Rs.100/- | (Yearly) |
| 2. On every cart fitted with solid rubber tyres | - | Rs.160/- | (Yearly) |
| 3. On every cycle van fitted with pneumatic tyres | - | Rs.100/- | (Yearly) |
- Charges U/s 199 @ Rs. 50/- and Processing fees @ Rs. 50/- will also be applicable.
 Rates modified as per Notification Vide No. - 784/MA/O/C - 4/1A-4/2019, Dt. 7th August 2019 issued by UD & MA 2019 Government of West Bengal.

B. 1. HIGH SECURITY NUMBER PLATES CHARGES (U/S 209B)

- Rs.232/-

2. NUMBER PLATE CHARGES (U/S 209B)

- Rs.117/- (Yearly)

- Supervision charge @ 15% on net cost of each plate is applicable as per decision of MIC vide item no. 83.15 dt. 19.06.2019 & Corporation vide Agenda No. 52nd, Item No. 5; dt. 30.07.2019

C. TAX ON CARRIAGES (U/S 209F)

(*Subject to fluctuation as per tender rate)

- | | | |
|--|---|----------|
| 1. On every four-wheeled carriage (not being a hackney-carriage) drawn by two horses | - | Rs. 40/- |
| 2. On every four-wheeled hackney-carriage drawn by two horses | - | Rs. 24/- |
| 3. On every two-wheeled carriage drawn by one or more animals | - | Rs. 15/- |
| 4. On every cycle rickshaw | - | Rs. 15/- |

- Charges u/s 199 @ Rs. 50/- and Processing Fee @ Rs. 50/- will also be applicable.
 Jin-rickshaw as trade has been discontinued to implement policy of State Govt.

D. FEES FOR AWNING / PROJECTION / SHADE (U/S 371)

- | | | | |
|---|---|----------|-------------|
| 1. Class-A: (Width of Street above 100 ft.) | - | Rs. 20/- | Per Sq. Ft. |
| 2. Class-B: (Width of Street above 60 ft and upto 100ft.) | - | Rs. 15/- | Per Sq. Ft. |
| 3. Class-C: (Width of Street 30 ft. and upto 60 ft.) | - | Rs. 10/- | Per Sq. Ft. |
| 4. Class-D: (Width of street upto 30 ft.) | - | Rs. 5/- | Per Sq. Ft. |

- All rates mentioned in C above are subject to a minimum of Rs. 30/- for each shop or establishment
 There would be no processing fees for Awning/ Projection/Shade.

E. DOG LICENCE (U/S 521)

- | | | | |
|---------------------|---|----------|-----------------|
| 1. Dog Registration | - | Rs.100/- | Per Dog |
| 2. Dog Detention | - | Rs. 10/- | Per Dog per day |
- Processing Fees of Rs. 50/- is applicable in both the cases mentioned in D above.

RATES, TAXES, FEES & CHARGES FOR THE YEAR 2025 – 2026

F. CROONER

1. (U/S 199) - Rs. 50/-
2. Processing Fee - Rs. 50/-

G. TEMPORARY STALL HOLDER OF FOOD & NON FOOD ITEMS IN FAIR / FETE / MELA

1. (U/S 199) - Rs. 50/-
2. Processing Fee - Rs. 50/-

H. ORGANISER OF TEMPORARY EXHIBITION / FAIR / FETE / MELA

1. (U/S 199) - Rs. 500/-
2. Processing Fee - Rs. 50/-

I. MISCELLANEOUS FEES

1. Searching Fees for Certified Copy for each Financial Year & each Licencee - Rs. 100/-
 2. Fees for each certified Copy / Certificate of any kind - Rs. 50/-
 3. Fees for any one or more change in ONE GO - Rs. 150/-
- No Processing Fee** shall be charged on fees as mentioned in I above.

J. FEES FOR MUTATION / CONVERSION

- Rs. 150/- for each such change.

ANNEXURE - II

Tables for area wise Fees (in Rupees) u/s - 435 / 435A & 421

Table - 1 (u/s 435/435A)		
Area (Sq. Ft.)		Fees (Rs.)
Up to	- 60	60
61	- 80	90
81	- 100	120
101	- 120	150
121	- 140	175
141	- 160	200
161	- 180	225
181	- 200	250
201	- 230	300
231	- 260	350
261	- 290	400
291	- 320	450
321	- 350	500
351	- 380	550
381	- 410	600
411	- 440	650
441	- 470	700
471	- 500	750
501	- 550	825
551	- 600	900
601	- 650	975
651	- 700	1050
701	- 750	1125
751	- 800	1200
801	- 850	1300
851	- 900	1400
901	- 1000	1500
1001	- 1100	1600

Table - 1 (u/s 435/435A)		
Area (Sq. Ft.)		Fees (Rs.)
1101	- 1200	1700
1201	- 1300	1800
1301	- 1400	1900
1401	- 1500	2000
1501	- 1600	2100
1601	- 1700	2200
1701	- 1800	2300
1801	- 1900	2400
1901	& Above	2500

Table - 2 (u/s 421)		
Area (Sq. Ft.)		Fees (Rs.)
Upto	- 60	100
61	- 100	200
101	- 150	250
151	- 200	300
201	- 450	600
451	- 650	750
651	- 900	1000
901	- 1500	1500
1501	- 2000	2000
2001	- 3000	2500
3001	- 5000	5000
5001	- 10000	10000
10001	& Above	20000

ANNEXURE - III

Schedule of Rebates / Waivers

- A. **Nature of Trade - Ceremonial House** (Sl. Nos. 23 to 28)
- 1) Fee of Rs. 2,500/- to be charged U/s 435 for Ceremonial Houses with Air Conditioned facility;
 - 2) 25% discount on fees u/s 238 (2), 307, 333 & 355 (2) to be provided to **Non A. C. Ceremonial Houses only at Boroughs I, XI, XII, XIII, XIV & XV**
- B. 50% rebate on fees for issuance/renewal of Certificates of Enlistment for **Small Scale Industries & IT Industries** to be provided.
- C. 50% rebate on fees to be provided for issuance/ renewal of Certificates of Enlistment towards the nature of trade '**Computer Education Institution**' (Sl. No. 58)
- D. For issuance/renewal of Certificates of Enlistment against the nature of trade "**Earth Pot/Idol/Image Ornaments/Handicrafts Maker/ Seller/ Supplier**" (Sl. No. 75), 50% rebate on fees to be provided.
- E. 50% rebate on fees will be provided for issuance of Certificates of Enlistment against the natures of trade "**Workshop/Factory of Non Food Items** (area upto 200 Sq. Ft.)" (Sl. No. 208 and "**Workshop/Factory of Food Items** (area upto 200 Sq. Ft.)" (Sl. No. 214)
- F. For obtaining Certificates of Enlistment for the first time :
- 1) Traders, who have not obtained Certificates of Enlistment for the last **One Year** or **Two Years**, will be liable to pay fees/charges following the formula :
Total Fees /Charges = Current Year's fees/ charges + Fees/charges for the defaulter number of years (calculated following current year's schedule).
Those who are defaulter for Three Years or more, will be liable to pay fees/charges for the current year according to the formula.
Total fees / charges = Current Year's fees/ charges + Three Years' fees/ charges (calculated following current year's schedule).
There will be no Late Fine imposed for any such defaulting Traders.
 - 2) Rickshaw Owners, Who have not obtained Certificates of Enlistment for the last One Year or more, will be liable to pay fees/ charges for the current year according to the formula.
Total fees/ charges = Current Year's fees / charges + One Year's fees/ charges (calculated following current year's schedule).
There will be no Late Fine imposed for any such defaulting Traders.
- G. **No waiver/rebate** (mentioned in A to F above) will be applicable to Companies registered under companies Act 1956, (i. e. Sl. No. 50 to 57)
Companies will be liable to pay fees/ charges for the Certificates of Enlistment since date of incorporation in case of newly issued and for all the defaulting years in case of renewal at the rate following Current Year's schedule.
- H. 50% rebate to be provided on fees/charges for issuance of Certificates of Enlistment on activities of **Unemployed Youths and Self Help groups (SHG).**
- I. Commercial Firms operating under Limited Liability partnership Act will be liable to pay fees/ charges for the Certificates of Enlistment since date of incorporation in case of new application and for all the previous defaulting years, in case of renewal, at the rate following Current Year's Schedule, No Waiver/Rebate will be applicable to Commercial Firms operating under Limited Liability Partnership Act.

Note :

- (a) *Issuance of Certificate of Enlistment means Issuance for the first time.*

(b) *Current Year means the Financial Year 2025-2026*

(c) *Late Fine @ Rs. 50 per month will be applicable for renewal of C. E. after the date specified in the Demand Notice.*

An Additional Late Fine of Rs. 100/- will be charged if one fails to renew C. E. within the Financial Year 2020-2021.

Annexure - IV

Few Definitions & Clarifications

1. **ATM BANKING (OFF SITE / ON SITE)** : ATM counters located with or attached to the Banks are the **“ONSITE ATM”** counters, ATM Counters; standing alone, separately at a distance from the Banks are the **“OFF SITE ATM”** counters (Sl. No. 4)
2. Schools or Colleges or Institutions, which take help of mechanical and / or electrical and / or electronic instruments/gadgets or use chemical reagents for imparting vocational training and / or academic coaching, will be considered as **COMMERCIAL SCHOOL / COLLEGE / TUITION IN GROUP (TECHNICAL)** (Sl. No. 41). However, **COMPUTER TRAINING INSTITUTION** needs to be treated separately as per Sl. No. 58.
3. Institutions imparting vocational training and / or academic coaching without taking help of any sort of instrument and / or chemical reagent are the **COMMERCIAL SCHOOL / COLLEGE / INSTITUTION (NON TECHNICAL)** (Sl. No. 40). Centres, which train only Type Writing & Shorthand, will be considered as **COMMERCIAL SCHOOL (NON TECHNICAL)**
4. The institutions engaged in imparting training in subjects of art & culture (e.g. fine arts, music, dance & alike) are to be considered as **ORGANISATION FOR PERFORMING / VISUAL ART** (Sl. No. 158)
5. **PRIVATE SCHOOL / COLLEGE** (Sl. No. 173) is different for **‘COMMERCIAL SCHOOL / COLLEGE/ TUITION IN GROUP’** (Sl. No. 40 & 41)
6. There is a separate provision for **NURSERY SCHOOL / CRECHE** (Sl. No. 154). There are not to be confused with “Private school/ college” (Sl. No. 169) or with **“COMMERCIAL SCHOOL / COLLEGE / TUITION IN GROUP”** (Sl. No. 40 & 41).
7. A Shop, having its area **more than 500 Sq. Ft.** and retailing **Fast Moving Consumer Goods (both food & non food)** along with other daily needs like **garments, footwear, bedding goods etc.** and also **electrical & electronic goods, cosmetics and many others**, are to be treated as **DEPARTMENTAL STORE** (Sl. No. 70)
8. **PROFESSIONAL (S) (WITH CHAMBER) (in case of Doctor/ Physician)** : If only one physician attends the chamber and the Licencee & the attending physician is the same person (Sl. No. 175).
9. **DOCTOR’S CLINIC** : If only one physician attends the clinic and the Licencee & the physician are two different persons. In such case a declaration from the attending physician regarding this fact accompanied by his/her IMA Registration No. is necessary. (Sl. No. 72)
10. **DOCTOR’S POLYCLINIC** : If more than one physician are attending a clinic and the Licencee may be one or more of the attending physicians or a different person. In such case a declaration from the attending physician is required stating this fact along with their IMA Registration Numbers. (Sl. No. 73).
11. **PROFESSIONAL (S) (WITH STUDIO)** : This studio is different from photography studio. This is actually workshop of visual artists like painters, sculptors etc. (Sl. No. 175). This should not be confused with **‘WORKSHOP/FACTORY...’**.

APPENDIX - I

(Some Notional Lists)

A Notional List of ‘PROFESSIONAL (S)’ that may be used as suffix against the serial numbers 174 (1,2,3,4) & 175 (1,2,3,4) : Accountant, Actor/ Actress, Actuarist, Adjuster, Advocate, Analyst, Arbitrator, Architect, Auctioneer, Author, Average, Ayurved Practitioner, Barrister, Beautician, Bill Writer, Calibrator, Chartered Accountant, Chartered Engineer, Cobbler, Columnist, Company Secretary, Composer, Compounder/ Dresser, Computer

RATES, TAXES, FEES & CHARGES FOR THE YEAR 2025 – 2026

Cleaner, Consultant (of any specialization), Cook, Copyist, Cost Accountant, Credit Card Marketing Personnel, Dancer, Designer, Draftsman, DTP Operator, Electrician, Engineer, Event Manager, Florist, Freelance Photographer, Hakim, Homeopathy Practitioner, Impresario, Information Technologist, Interior Decorator, Jockey, Journalist, Kaviraj, Lift/Escalator Maintenance Personnel, Lithographer, Loss Assessor, Magician, Make-up Artist, Marriage Negotiator, Marriage Registrar, Masseur, Medical Practitioner, Mukhtar, Musician, Notary Public Oculist, Ophthalmologist, Optician, Painter, Pharmacist, Physician, Physiotherapist, Plumber, Private Detective, Private Investigator, Private Tutor, Proof Reader, Quality Controller, Radiologist, Rent Collector, Sculptor, Singer, Software Developer, Soil investigator, Solicitor, Sound System Arranger, Stamp Vendor, Statistician, Surgeon, Surveyor, Tea Tester, Technician, Telephone Cleaner, Typist, Valuer, Veterinary Practitioner, Web Site Developer/ Maintainer, Yoga Instructor and alike.

A notional list of “NON FOOD ITEMS” that may be used as suffix against the serial numbers 48 (1, 2), 50 (1), 51 (1) 52 (1), 53 (1), 59 (1,2), 91 (1, 2, 3, 4, 5), 110 (1, 2, 3), 119 (1, 2), 140 (1), 180 (1,2) & 206 (1, 2, 3, 4) : Album, Animal Food, Aquarium, Asbestos & Asbestos Products, Audio/ Video Cassettes, Audio, Video Compact Disks, Automobiles, Bags & Baggages (any kind of), Bamboo & Bamboo Products, Battery, Bedding Materials, Biomedical Instruments, Brooms & Broom Sticks, building Materials, Cane & Cane Products, Canvas, Card Board & Card Board Products, Cattle & Animal Food, Ceramic Products, Chemicals (Liquid/ Non-Liquid), Churi/ Bangles, Clothes, Coal & Coal Briquette, Coal Tar, Coir & Coir Products, Conch & Conch Products, Corrugated Products, Cosmetic Goods (Herbal/ Non-Herbal), Cotton Products, Cotton, Cotton Yarn & Cotton Refuse, Crockerries, Cycle/ Cycle Rickshaw, Dashakarma Goods, Decorating Materials, Dental Materials, Dhup/ Agarbati, Dress Matetials, Elastic Tape, Electrical Goods, Electronic Goods, Film, Fire Fighting Equipments, Fire Wood, Fire Works, Fish Food & Fishing Materials, Foam, Footwear (any kind of), Footwear Materials, Furnishing Materials, Furnitures, Galvanized Iron Products, Garments, Gas, Gifts & Novelty Items, Glass, Glass Sheets & Glassware, Greeting Cards & other Cards, Hair, Hardware Goods, Hessian/ Gunny Products, Hide, Hoof, Horn, Hosiery Products, Ice (non edible), Imitation Items, Industrial Oil, Insecticides, Iron & Steel Jewellery & Ornaments, Jewellery Box, Jute & Jute Products, Kerosene Oil, laboratory Equipments, Laminated Sheets, Leather Products, lubricating Oil, Marble, Medical Aids & Appliances, Medicine (any kind of), Metal & Non-Metal Accessories (any kind of), Metallic Products, Metals, (Ferrous/ Non-Ferrous), Mineral & Mineral Goods, Mobile Phone Cash Card, Monihari Goods, Mosaic, Musical Instruments, Off card Paper, Old Battery Parts, Paints, Paper & Paper Products, Paper & Stationery, Perfumery Items, Pesticides, Photography Materials, Plants & Plant Seeds, Plastic & Plastic Products, Plumbing Goods, Plywood & Ply Board, Polythene & Polythene Products, Poultry Food, Puja Dala (non food), Rexene, Rubber & Rubber Products, Safety Materials, Sanitary Goods, Saree, Scraps (any kind of), Skin, Spare Parts (any kind of), Spectacles, Spirit (non edible), Sports Goods, Stick, Stones, (Precious/ Semi-Precious), Straw, Suiting & Shirting, Surgical Materials, Swamp Seeds, Tailoring Materials, Telephone, Timber, Toys & Dolls, Umbrella, Utensils, Vehicles (any kind of), Wire-Net, Wood & Wooden Products, Wool & Woolen Goods, Woolen Refuse, Wooden Yarn and alike.

A notional list of “FOOD ITEMS” that may be used as suffix against the serial numbers 49 (1, 2, 3, 4), 54 (1), 55 (1), 56 (1), 57 (1), 60 (1, 2, 3, 4), 92 (1, 2, 3, 4, 5, 6, 7, 8, 9, 10), 111 (1, 2, 3, 4, 5, 6), 120 (1, 2, 3, 4), 141 (1, 2), 143, 181 (1, 2, 3, 4) & 207 (1, 2, 3, 4, 5, 6, 7, 8, 9, 10) : Aerated/ mineral Water, Baby Food, bakery Items, Bhujia, Breads, Butter, Chanachur, Confectionery Items, Dairy Products, Edible Herbal Goods, Edible Oil, Food Grains, Fruits & Dry Fruits, Ghee, Health Food, Ice (Edible), Ice Candy / Ice Cream, Jalpan Items, Juice/ Lassi, Milk/ Milk Powder, Oil Fried Items, Oil Seeds, Paneer / Cheese, Potato Chips, Ready Food made of Fish/ Meat / Egg, Soft Drinks, Spices, Tea (any kind of) Tea Leaves and alike.

A notional list of “WORKSHOP / FACTORY OF NON FOOD ITEMS” that may be used as suffix against the serial numbers 208 (1,2), 209 (1,2), 210 (1,2), 211 (1,2), 212 (1,2) & 213 (1,2) : Assembler of (Electrical /

Mechanical & alike Goods), Audio Recording Centre, Automobile Repairing Centre, Bacalite / Fibre / Acrylic Goods Cutting Centre, Ball Press, Bleaching Colouring Works (of Cloth / Yarn / Thread), Book Binding Works, Bricks / Tiles Manufacturing Works, Camera Repairing Centre, Card Board Box Manufacturing Works, Chemicals Manufacturer, Cloth Mill, Diagnostic Stains, Reagent & Kits Manufacturing Centre, Digital Printer, Dispenser Fabricator, Electrical Goods Repairing / Servicing Works, Electronic Goods Repairing / Servicing Works, Electroplating Centre, Embroidery Works (with machine), Engraver, Fabricator, Footwear (any kind of) Manufacturing Works, Fret-saw / Circular-saw / Jig-saw Operating Centre, Furniture Maker, Garage with Servicing and / or Sprary Painting, Garments Manufacturer, Glass Cutter / Polisher / Leveler / Grinder, Graphic Designer, Homoeopathic Medicine Potentising Centre, Hosiery Goods Manufacturer, Laser Printer, Lathe Machine Works, Leather Goods Manufacturer, Medicine Manufacturer, Marble/ Mosaic Tiles, Cutter / Grinder / Dresser / Polisher, Metal Casting / Polishing/ Punching Works, Metal Cutting Works, Metal Refinery / Melting Works, Meter Repairing Centre, Motor Car / Motor Cycle Repairing Works, Ornaments Polishing / Grinding Works, Padlock Repairing Centre, Painting (Commercial) Centre, Paper Cutting / Punching Centre, Photo Framing and / or Binding Centre, Plastic Goods Manufacturing Works, Plastic Molding Works, Printing Press, Saw Mill, Silk Screen Printing Works, Spectacle / Optical Goods Manufacturing Works, Spray Painting Centre, Stone Cutting Centre, Stove / Torch / Oven & Alike Items Repairing Centre, Straw Cutting Centre, Thread Manufacturing Works, Turner, Tyre Repairing & Re-trading Centre, Utensils Polishing / Grinding works, Video Recording Centre, Vulcanizing Works, Welding Works, Winding Centre and alike.

A Notional List of 'WORKSHOP/FACTORY OF FOOD ITEMS' that may be used as suffix against the serial numbers 214 (1, 2, 3, 4) 215 (1,2,3,4), 216 (1,2,3,4) 217 (1, 2, 3, 4), 218 (1, 2, 3, 4) & 219 (1, 2, 3, 4) : Bakery, Confectionary, Dal Mill, Fish / Meat / Egg processing Centre, Flour Mill, Grinder of Wheat / Spices / Pulses, Liquor Bottling Plant, Oil Mill, Tea Blending Centre, Water / Soft Drinks Treatment / Botting Plant and alike.

A notional list suffix that may be used as suffix against the serial number 157 (1) : According, Administration & Process Control, Advertising Agent, Chain of Stores, Cleaning & Forwarding Agent, Custom House Agent, Hotel & Restaurant Operator, Market / Shopping Mall Owner, Nursing Home Operator, Insurance Agent, Manufacturer's Representative, Transport Agent, Travelling Agent and alike.