

**BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
OA No. 702 of 2022**

In the matter of

Deepak Kumar

.....,Applicant

Versus

State of Uttarakhand through Chief Secretary ...Respondents

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New Delhi

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**REPLY ON BEHALF OF RESPONDENT NO. 15 (M/S N S
DEVELOPER), RESPONDENT NO. 18 (M/S GANPATI STONE
CRUSHER)**

Most Respectfully Submitted:

1. That the Answering Respondents are Stone Crusher Units operating with all valid permissions from competent authorities including Environment Clearance and Consent to Operate. The respondent Number in present reply are as per Memo of Parties uploaded on NGT website on 16.04.2024. The Answering Respondents undertake to produce the copy of all permissions including the Environment Clearance and Consent to Operate as and when required with the permission of the Hon'ble Tribunal.
2. That present reply is being filed dealing the with issues of maintainability of the present OA and validity of the Notification(s) under challenge at present stage and liberty is being craved to file detailed reply/affidavit, as when required, with the permission of the Hon'ble Tribunal.

3. At the outset, it is humbly submitted that present OA challenging the Notification dated 06.01.2020 issued by MoEF&CC, Order dated 15.01.2021 passed by UKPCB and seeking declaring the Uttarakahand Stone Crusher, Screening Plant, Mobile Stone Crusher, Pulveriser Plant, Hot Mix Plant, Readymix Plant Anugya Niti, 2021 null and void on the alleged ground that Red Category units have been allowed to operate after categorising them under Orange category. It is noteworthy that there are many types of units (26 types of units) which are going to be affected with such prayer, however, only Stone crusher activity has been targeted solely impleading them, without impleadment of those units. As such, present OA is liable to be dismissed.
4. That applicant is challenging the permission granted to respondent units i.e. Environment Clearance and Consent to Establish. It is humbly submitted that statutory remedy to challenge such permissions is appeal as per provisions of National Green Tribunal Act, 2010, the Water Act, 1974 and the Air Act, 1981. As such, present OA with non-maintainable prayers is liable to be dismissed. The applicant cannot be permitted to bypass the provision of limitation as prescribed under the law.

BONAFIDE OF APPLICANT

5. That the Applicant claims to have approached the Hon'ble Tribunal with a projected noble and virtuous objective of preserving the Eco

Sensitive Doon valley and to prevent its degradation. However, in this process the Applicant has tried to mislead the Hon'ble Tribunal on various aspects which are dealt in the succeeding paragraphs.

6. That the Applicants are not espousing any cause, rather pursuing personal motives.
7. Further selective targeting of only the Stone Crushers Industry amongst 24 no. of industries which have also been recategorized as Orange Category, points to some hidden Agenda and malafide intent with which the Applicants have knocked the doors of the Hon'ble Tribunal AND which further shows that the litigation is a sponsored litigation on the behest of some rival units from other regions/adjoining State. The following industries totally around 26, have been re-categorised from Red to Orange category vide Revised Classification of Industrial Sectors dated 07.03.2016 by CPCB-
 - A) Flakes from rejected PET bottle (Sr. No.6)
 - B) Synthetic detergents and soaps(excluding formulation) (Sr. No.13)
 - C) Ceramics and Refractories (Sr. No.22)
 - D) Coal washeries (Sr. No.23)
 - E) Dry coal processing, mineral processing, industries involving ore sintering, pelletisating, grinding & pulverization. (Sr. No.26)
 - F) Fermentation industry including manufacture of yeast, beer, distillation of alcohol (Extra Neutral Alcohol). (Sr. No.27)

- G) Xxx..... (Sr. No.28)
- H) Xxx..... (Sr. No.37)
- I) Xxx..... (Sr. No.40)
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- R) Xxx..... (Sr. No.64)
- S) Xxx..... (Sr. No.65)
- T) Xxx..... (Sr. No.68)
- U) Xxx..... (Sr. No.71)
- V) Xxx..... (Sr. No.75)
- W)Xxx..... (Sr. No.76)
- X) Xxx..... (Sr. No.79)
- Y) Xxx..... (Sr. No.81)
- Z) Industries engaged in recycling / reprocessing/ recovery/reuse of Hazardous Waste under schedule iv of HW(M, H& TBM) rules, 2008 - Items namely - Waste Oil ---As per specifications prescribed from time to time. (Sr. No.82)

However, the Applicant has not come out clean as to why it has targeted only the stone crushers leaving all other such Orange category units which were earlier in the Red category and are running in Doon Valley.

8. That in the **STATE OF UTTAR PRADESH & ORS. versus UDAY EDUCATION AND WELFARE TRUST AND ANR. 2022**, The Hon'ble Supreme Court held that-

"We find that before a litigant is permitted to knock the doors of justice and seek orders which have far reaching effects of affecting the employment of thousands of persons, stopping investment in the State, prejudicing the interests of the farmers; the credentials and bonafides of the applicants must be tested. In the present case, there is scope to infer that the litigation could be at the behest of the existing WBIs who wanted to avoid competition and continue to get raw material at a cheaper rate. There is also scope to infer that it could be at the behest of the WBIs in the adjoining Yamuna Nagar district of Haryana where lakhs of tons of timber is exported from the State of Uttar Pradesh. There is scope to infer that it could be in the interest of middlemen who are engaged in exporting timber from Uttar Pradesh to Haryana. We would, therefore, only request the learned NGT that, when credentials and bonafides of such litigants are seriously raised and when entertaining the grievance of such litigants, which is likely to adversely affect the rights of many, it should ensure the bonafides and credentials of such litigants"

MISREPRESENTATION AND DISTORTION OF HON'BLE SUPREME COURT JUDGMENT TO CREATE BIAS IN THE MIND OF READER REGARDING MINING AND STONE CRUSHER ACTIVITY.

9. The Applicant has relied upon judgment of Hon'ble Supreme Court in the case of "Rural Litigation & Entitlement Kendra vs. State of U.P. & Ors. (AIR 1988 SC 2187)" to buttress his claim that mining

and stone crushing has been prohibited by the Hon'ble Supreme Court vide this Judgment. On the contrary, the Supreme Court has only prohibited limestone mining and quarrying activities in the Doon Valley.

10. It is necessary to apprise here that the prohibition of limestone mining has been made by Hon'ble SC in its 1987 Order in compelling environmental situation. The erstwhile UP govt in late 1970's gave green signal to the scores of limestone quarries and ancillary industries in an attempt to develop the "industrially backward" Dehra Dun. This unabated mining exploited the natural resource of the region and led to ugly brown and white scars all over the hills. However, the govt acted in time and stopped renewing the mining leases. But contrary to the objective it lead to excessive illegal quarrying which was difficult for the Government to check unless all quarrying is stopped. The rationale for setting up the mining quarries in this region is because of the high grade limestone found only in this region. And limestone is chief component of cement industry which were lined up to be set up in the region. But the excessive and uncontrolled mining has damaged the landscape of the Doon region. And this became the background for the Hon'ble Supreme Court to ban the limestone mining and quarrying activities in Doon region.

11. Now in light of the above stated historical context and judgment of the Hon'ble Supreme Court it is clear that **Firstly**, ban was only with respect to limestone mining that too in Mussoorie Hill Region and not with regard to the other types of mining as such and **Secondly**, there was not even a whisper about the Stone crushing industry which is an inherently different activity. Therefore, it is erroneous and rather fallacious on part of the Applicant to misrepresent and distort the directions laid down by the Hon'ble Supreme Court to create a picture of bias and prejudice in the mind of the reader.

DOON VALLEY NOTIFICATION 1989

12. The doon Valley notification 1989, its paramountcy and its various interpretations has already been discussed adequately by the Applicant, Govt Respondents and other private respondents. Despite this the Answering Respondents would like to make submissions regarding the misconceived and misplaced claim of the Applicant that the Stone Crushing has been prohibited under the Doon Valley Notification 1989.

It is submitted that under the Doon Valley Notification 1989, Central govt through MoEF has taken effective control over various domains of State like Mining, Tourism, Grazing and Land use, by declaring itself as the final approving authority for any proposal

with respect to the mentioned four areas. Further the mining was never prohibited and the language of clause (ii) is clear and unambiguous in this regard.

13. The ANNEXURE to the said notification lays out guidelines for permitting/restricting such industrial units in the Doon Valley by categorising industrial units in Three categories GREEN, ORANGE, and RED. The comparative chart of basis of classification is as under:

Green Category	Orange category	Red Category
<p>LIST OF INDUSTRIES IN APPROVED INDUSTRIAL AREAS WHICH MAY BE DIRECTLY CONSIDERED FOR ISSUE OF NO OBJECTION CERTIFICATE WITHOUT REFERRING TO (MINISTRY OF ENVIRONMENT & FORESTS) (IN CASE OF DOUBTS REFERENCE WILL BE MADE TO MINISTRY OF ENVIRONMENT & FORESTS).</p> <ol style="list-style-type: none"> 1. All such non-obnoxious and non-hazardous industries employing upto 100 persons. The obnoxious and hazardous industries are those using inflammable, explosive, corrosive or toxic substances. 2. All such industries which do not discharge industrial effluents of a polluting nature and which do not undertake any of the processes 	<p>LIST OF INDUSTRIES THAT CAN BE PERMITTED IN THE DOON VALLEY WITH PROPER ENVIRONMENTAL CONTROL ARRANGEMENT.</p> <ol style="list-style-type: none"> 1. All such industries which discharge some liquid effluents (below 500 kl/day) that can be controlled with suitable proven technology. 2. All such industries in which the daily consumption of coal/fuel is less than 24 mt/day and the particular emissions from which can be controlled with suitable proven technology. 	<p>LIST OF INDUSTRIES THAT CANNOT BE PERMITTED IN THE DOON VALLEY</p> <ol style="list-style-type: none"> 1. All those industries which discharge effluents of a polluting nature at the rate of more than 500 kl/day and for which the natural course for sufficient dilution is not available, and effluents from which cannot be controlled with suitable technology. 2. All such industries employing more than 500 persons/day. 3. All such industries in which the daily consumption of

mentioned in the list given	3. All such industries employing not more than 500 persons.	coal/fuel is more than 24 mt/day.
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The plain reading of various CATEGORIES signifies the following:

- a) Mining Activity does not fall under any of the 3 Lists, however it has been separately permitted under clause (ii) of Notification 1989.
- b) Stone Crushing Units does not fall under any of the 3 LIST prescribed in the notification.
- c) Green category list includes industries where no effluent is generated.
- d) More Particularly, The List of Industries under the heading "ORANGE CATEGORY" have been formulated based on 3 parameters-

- 1) *All such industries which discharge some liquid effluents (below 500 kl/day) that can be controlled with suitable proven technology.*
- 2) *All such industries in which the daily consumption of coal/fuel is less than 24mt/day and the particulars emissions from which can be controlled with suitable proven technology.*
- 3) *All such industries employing not more than 500 persons.*

It is submitted that if above parameters are applied then the Stone crusher industry can be categorised under the Orange Category. Thus, challenging the categorisation of Stone crusher

activity under Orange Category is unfounded, not maintainable and liable to be rejected.

AMENDMENT dated 13.12.2007 of the DOON VALLEY
NOTIFICATION 1989

14. That vide this amendment, which came after the EIA 2006 notification, all proposals related Development in the Doon Valley Will be examined as per the following procedure:-

- (i) ...xxx..
- (ii) All those projects which are not covered under the EIA notification but which fall under orange category shall be considered by the State Level Environment Impact Assessment Authority.
- (iii) ..xxxx..

15. That before this amendment the Orange Category industries were required to be assessed by the state pollution control Board and referred to the Union Department of Environment for consideration, before according No Objection Certificate.

It is submitted that this amendment brought substantial changes and the newly constituted body i.e., state level environment impact assessment authority can examine the proposal and give environmental clearance for the said project falling under the Doon Valley.

16. It is submitted that the Applicants have no grievance in principle if an orange category industry is allowed to run in the Doon Valley after getting environmental clearance from the SEIAA.
17. It is worthwhile to mention here that as per draft of new classification of Industrial Sectors into Red, Orange, Green and White issued in July, 2023 by the CPCB, new category of the stone crusher is green. Copy of draft of new classification of Industrial Sectors into Red, Orange, Green and White issued in July, 2023 by the CPCB is annexed herewith as **ANNEXURE-R/1**.

APPLICANT'S CLAIM OF STONE CRUSHER INDUSTRY FALLING IN RED CATEGORY IS WITHOUT ANY BASIS AND INCORRECT

18. That the applicant has created a false narrative and categorise on his own, the stone crusher industry as falling under RED CATEGORY industry by interpreting the entry no.2 "Dry Coal Processing/**Mineral processing industries**" listed under the RED CATEGORY industry in the original 1989 Doon Valley Notification.

It is submitted that this interpretation of Applicant is erroneous and irrational and without any basis since **stone crushing industry** cannot be equated with mineral processing

industry which is an industrial process involving changes in chemical composition and formation of new compounds etc.

19. In this regard the Hon'ble High court of Uttarakhand in **WP.873 of 2015 in New Tarai Stone Crusher v State of Utarakhand & Ors**, have relied upon the Hon'ble Supreme court Judgment in **Kumaon Stone Crusher in Civil Appeal No.14874 of 2017** to hold that

"river sand and river bazri after being crushed in the crusher remains the same commercial commodity and it does not emerge into a new commercial commodity. After the process of crushing, the bazri / boulders are crushed into different pieces/sizes, but it remains the same 'river sand' and 'river bazri' and both are of similar nature and no new commercial commodity comes into existence."

In light of the above said findings of the Hon'ble Uttarakhand High Court which is supported by the observations of the Hon'ble Supreme Court, it can safely be concluded that since Stone crusher industry does not involve production of any new commodity therefore it cannot be considered as ***mineral processing***. Thus, the interpretation arrived at by the Applicants to bring stone crusher industry within the entry "mineral processing" under the broader Red Category is baseless tall claim which is incorrect.

The copy of the order passed by Hon'ble High court of Uttarakhand in **WP.873 of 2015 in New Tarai Stone Crusher v State of Utarakhand & Ors** is annexed as **ANNEXURE R/2**.

ANOTHER FALSE NARRATIVE OF APPLICANT THAT SCREENING PLANT IS A RED CATEGORY INDUSTRY

20. The Applicant has made a wrong statement that vide Office Order dated 15.01.2021, the UKPCB has recategorized the Screening Plant from Red Category to Orange category.

In this regard it is submitted to the best knowledge of the Answering Respondents herein, that the Authorities have never classified the screening plant as RED CATEGORY and it is for the first time that in 2021 UKPCB has categorised the Screening Plant as orange category. That the language of the said Office Order dated 15.01.2021 annexed by the Applicant himself says that-

"As per the approval received from the chairman UKPCB the categorisation of the following Processes are decided as per the table-

"

It is submitted that the language of the "Subject of letter" mentioned in the office order dated 15.01.2021 suggests that the

Processes mentioned there in have been categorised for the first time.

21. Therefore, it is submitted that since the Hon'ble Uttarakhand High Court is already seized of this issue, the Hon'ble Tribunal should not venture in to this issue to prevent any conflicting opinion.

Role of stone crusher industry and sustainable development

That the stone crushing industry plays crucial role in the growth and development of the country, and any impediments in the process can bring the development to standstill.

By cumulative effect of the Amendment in Doon Valley Notification Read with other Orders/Notification/Categorisation, stone crusher can be established only after getting Environmental Clearance from SEIAA. Thus, stone crusher activity which was not categorised under any activity, is not categorised under yellow category and need to obtain EC. In crux, said activity is under more stringent mechanism of monitoring to prevent & control the Pollution.

In view of the submissions, made herein above, it is humbly prayed that this Hon'ble Tribunal may be pleased to:

- (i) dismiss the present OA with cost.

- (ii) Pass any other order/direction, as deem fit in present facts and circumstances of the case

Dated. 11.07.2024

N.S. DEVELOPERS

Authorised Signatory

Respondent no. 15



Respondent no. 18

**BEFORE THE NATIONAL GREEN TRIBUNAL PRINCIPAL
BENCH NEW DELHI**

OA NO. 702 /2022

IN THE MATTER OF

Deepak Kumar

APPLICANT

VERSUS

State of Uttarakhand through Chief Secretary

RESPONDENTS

AFFIDAVIT

I, Nadeem Ahmad Khan, S/o Abbas Ahmad Khan, Partner in N S Developers Khasra no. ¼ Min, 1/25 Min Central Hopetown Vikas Nagar Dehradun, Respondent no. 15, presently at Delhi do hereby solemnly affirm and declare as under:

1. That I am the Partner of Respondent no. 15 and acquainted with facts and circumstances of the case and thus competent to swear this affidavit.
2. That the accompanying reply has been drafted by my counsel under my instructions and contents thereof have been read over and explained to me in my vernacular which are true and correct to my knowledge, the contents thereof may kindly be read as part and parcel to this affidavit also and not repeated herein.
3. The contents as stated above are true and correct to my knowledge and belief.

As witness
I identify the Executant/Deponent
who has signed in my presence.

N.S. DEVELOPERS
[Signature]
Authorised Signatory

DEPONENT

Verification

It is verified at N. D. Road, Delhi that the contents of the present application are true and correct and nothing has been concealed therefrom.



N.S. DEVELOPERS
[Signature]
Authorised Signatory

DEPONENT



Attested Photo Copy

[Signature]
NOTARY PUBLIC
DELHI (INDIA)

9.7.2024

**BEFORE THE NATIONAL GREEN TRIBUNAL PRINCIPAL
BENCH NEW DELHI**

OA NO. 702 /2022

IN THE MATTER OF

Deepak Kumar

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State of Uttarakhand through Chief Secretary

RESPONDENTS

AFFIDAVIT

I, Kamal Singh, Partner of Ganpati Stone Crusher, Dhakrani Tehsil Vikas Nagar Dehradun- 248011, Respondent no. 18, presently at Delhi do hereby solemnly affirm and declare as under:

1. That I am the Partner of Respondent no. 18 and acquainted with facts and circumstances of the case and thus competent to swear this affidavit.
2. That the accompanying reply has been drafted by my counsel under my instructions and contents thereof have been read over and explained to me in my vernacular which are true and correct to my knowledge, the contents thereof may kindly be read as part and parcel to this affidavit also and not repeated herein.
3. The contents as stated above are true and correct to my knowledge and belief.

Kamal Singh
I identify the Executant/Deponent
who has signed in my presence.

Kamal Singh
DEPONENT

Verification

It is verified at M.D. on 9th that the contents of the present application are true and correct and nothing has been concealed therefrom.

Kamal Singh
DEPONENT



Attested Photo Copy

[Signature]
NOTARY PUBLIC
DELHI (INDIA)

9.7.2024

Classification of Industrial Sectors into Red, Orange, Green and White Categories: A Tool for Progressive Environmental Management

The Central Pollution Control Board, in the year 2016, developed methodology for classifying industrial sectors and other polluting activities as Red, Orange, Green and White, primarily to facilitate uniformity and objectivity in streamlining enforcement mechanism.

In order to encourage the shift towards less polluting industries and cleaner technology options, resulting in improvement in their environmental performance, methodology for classification has been revised, by addressing the issues such as scoring methodology as well as the formula for computation of pollution index, weightages assigned to the scale of operations, consideration to cleaner technologies/fuels etc.

Comments/Suggestions on this draft report may be sent to the Divisional Head, IPC-VI, CPCB, Delhi, preferably through email- ipc6.cpcb@gov.in, with the subject title: “Comments on draft report on classification”, latest by 31.08.2023



**Central Pollution Control Board
“Parivesh Bhawan”, East Arjun Nagar
Delhi-110032**

(July, 2023)

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Classification of industrial sectors into red, orange, green and white categories- A tool for progressive environmental management

1. Introduction

The notifications issued by the Ministry of Environment and Forest during 1989 for Doon Valley, Uttarakhand introduced the concept of classification of industries as red, orange and green. The purpose of this classification was to facilitate decisions related to location of these industries. Subsequently, the application of this concept was extended to other parts of the country not only for the purpose of location of industries, but also for the purpose of consent management and formulation of norms related to surveillance/inspection of industries. As the State Pollution Control Boards (SPCBs) and Pollution Control Committees (PCCs) were following different categorization of industries, in order to maintain the uniformity across the country, during 2012, CPCB issued a list of 244 industrial sectors, classified under red (85), orange (73) and green (86) categories.

In order to harmonize the criteria for categorization, during the year 2016, CPCB developed the scoring methodology to classify the industries based on the Pollution Index (PI) which was a function of water pollution, air pollution, hazardous waste generation, fuel consumption and amount of waste water generation. Based on this methodology, CPCB classified 254 industrial sectors under red (61), orange (90), green (65) and white (38) categories, and directed SPCBs/PCCs to adopt the same. This time CPCB also introduced white category as a new category, which included “practically non-polluting industries”. SPCBs/PCCs were also empowered to categorize any new/left-out sector at their own level, following the methodology prescribed by CPCB.

The concept of categorization is based on the “Precautionary Principle”, which focuses on potential of industries to pollute the environment. The purpose of categorization is to ensure that the industry is established in a manner consistent with the environmental objectives and to prompt industrial sectors to adopt cleaner technologies, ultimately resulting in generation of minimum pollutants.

2. Need and scope for revision of methodology

The classification methodology of 2016 had scope of improvement in the following areas:

i. Assessment of Pollution Index:

The category of any industrial sector depends on the Pollution Index (PI), which comprises of scores of three pollutant groups i.e. air pollution, water pollution and hazardous waste. As per the classification methodology of 2016, in case of absence of any pollutant group, pollution index was normalized to 100. In some cases, the normalization led to inconsistency while comparing pollution potential among sectors, as it disproportionately increased the value of pollution index. It was also observed that in some sectors normalization involved subjectivity based on perception.

ii. Size of operations of industrial activities:

The classification methodology of 2016 considered scale of operations with the help of variables namely, quantity of water discharge and fuel consumption. However, it could not give appropriate weightage to micro, small, medium and large industries by capturing large variations in size of operations.

iii. Consideration to segregated industrial activities:

Although there were differences in pollution potential of integrated and segregated unit operations in a particular sector, the classification methodology (2016) did not consider their individual pollution indices. For example, standalone cement grinding units will have less pollution potential than integrated cement plants, but both were classified under red category.

iv. Consideration of cleaner fuels:

In industrial operations requiring fuels, the amount of emissions is governed by many factors such as the type of fuel and its calorific value, combustion efficiency, emission factors, etc. Use of biomass and cleaner gaseous fuels such as Piped Natural Gas (PNG), Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG), bio-CNG etc. have increased significantly in recent years. Variation in pollution potential due to type of fuel used was not given adequate weightage in classification methodology of 2016.

v. Motivation to industries for progressive environmental management:

In the previous classification regime, there was no effective provision for change in category of industries based on the variation in pollution potential of a sector, even if the industries adopt

cleaner technologies or switch over to cleaner raw material/cleaner fuel etc., resulting into reduction in pollution index.

3. Modified methodology for classification of industrial sectors

Considering the above issues, the classification methodology was modified on the basis of the presence of three pollutant groups, namely, water pollution, air pollution and hazardous waste generation, which have been given scores out of 100, each. These scores are used for computation of pollution index for deciding the category of industrial sector. The details of scoring criteria for water polluting, air polluting and hazardous waste generating industries are as follows:

3.1. Scoring criteria for water polluting industries

The water pollution score is the addition of three sub-scores which are based on oxygen demand of wastewater (W1), presence of type of pollutants (W2) and quantum of wastewater (W3). The weightages of W1, W2 and W3 in the water pollution score are 35%, 30% and 35%, respectively.

The higher scores are given to the sectors generating effluent of high BOD/COD, heavy metals/toxic compounds and large volume of wastewater as it has the high potential for creating the damage to the environment. The scoring criteria for water polluting industries is given at **Annexure-I**.

3.2. Scoring criteria for air polluting industries

The air pollution score is the addition of three sub-scores which are based on the presence of type of pollutants in emissions (A1), fugitive emissions & odour nuisance (A2), and, fuel type & quantity (A3). The weightages of A1, A2 and A3 in air pollution score are 35%, 30% and 35%, respectively.

The higher scores are given to the sectors generating emissions with hazardous air pollutants, process-based fugitive emissions and polluting fuels, as it has the high potential for creating the damage to the environment. The scoring criteria for air polluting industries is given at **Annexure-II**.

3.3. Scoring criteria for hazardous waste generating industries

For industries generating hazardous waste, as per the Hazardous and Other Wastes (Management & Trans-boundary Movement) Rules, 2016, the score for hazardous waste

generation comprises of two sub-scores H1 and H2, which are based on desirable/required waste management/disposal method and amount of hazardous waste, respectively. Both the sub-scores are given weightages 50% each. The scoring criteria for hazardous waste generating industries is given at **Annexure-III**.

4. Computation of pollution index and criteria for deciding category of industrial sector

In the modified methodology of classification (2023), all three pollution scores due to water pollution, air pollution and hazardous waste generation are taken into account while computing pollution index. The formula for computing pollution index is as follows:

$$PI = i_{max} + (100 - i_{max}) \left(\frac{i_2 + i_3}{200} \right)$$

Where,

- i_{max} , is the maximum score among water (W), air (A), and Hazardous (H) pollution scores.
- i_2 and i_3 are the remaining pollution scores.

The category of the industrial sector will be decided based on the pollution index ranges given at **Table-4**.

Table-4: Ranges of pollution index for different categories

Pollution Index (PI)	Category of industrial sector
$PI \geq 80$	Red
$55 \leq PI < 80$	Orange
$25 \leq PI < 55$	Green
$PI < 25$	White

Modified methodology also considers the variation in pollution potential due to various type of activities and scale of operations in a particular sector.

5. Sub-classification based on the measures for better environmental management

The modified methodology of classification (2023) includes the provision for modification/change in category of any sector based on the measures taken by that industry, such as cleaner production technology, cleaner raw material, cleaner fuel etc., for better environmental management, resulting into overall reduction of pollution index.

This provision will guide and motivate industries to reduce their pollution load. For example, if coffee seeds processing industries use eco-pulping technology, which generates less water pollution, the pollution index of the said sector reduces and category changes from orange to green.

Similarly, use of cleaner/gaseous fuel also results in reduction of overall pollution potential. For example, sectors like (i) Chlor-alkali units and (ii) Power generation by generator sets (more than 5 MVA), using cleaner/gaseous fuels are classified as orange, as compared to the units which are using other fuels such as coal, biomass, liquid fuel etc., which are classified as red category.

6. Types of sectors based on their activities

On the basis of type of operational activities, the sectors are divided into two groups, namely, (i) Industrial operations and (ii) Non-industrial operations. The sectors which are involved in production of goods are considered under industrial operations. On the other hand, sectors which do not involve any manufacturing/production process but have pollution potential, are kept under non-industrial operations. These non-industrial operations may include infrastructure projects, service sector, and environmental management facilities.

The infrastructure projects may include projects, such as, airports, ports & harbours, highway projects, building & construction projects, oil and gas pipelines etc. The service sector may include sectors like healthcare establishments, mechanized laundries, automobile fuel stations, etc. Environmental management facilities are required for treatment and disposal of waste in order to protect the environment, such as, sewage treatment plants, common bio-medical waste treatment facilities, construction & demolition waste processing plants, municipal solid waste sanitary landfills etc.

Further, if any industry/activity has potential for ecological damage or grave injury to environment but cannot be given score based on the above methodology, then by following the “precautionary principle”, CPCB/SPCB may categorize the sector, accordingly.

Based on the modified methodology, the list of sectors and sector specific sub-classification is given as **Annexure-IV**. Summary of classified sectors is given in **Table-5**.

Table-5. Number of sectors classified under different categories

Sl. No.	Type of sector	Total number of sectors classified	Red	Orange	Green	White
1.0	Industrial operations	199	53	62	47	37
2.0	Non-Industrial operations					
2.1	Environment management facilities	4	3	1	0	0
2.2	Infrastructure facilities	7	2	2	3	0
2.3	Service sector	9	3	3	3	0
3.0	Special category projects	3	3	0	0	0
	Total	222	64	68	53	37

7. Usage of classification of industrial sectors

The classification of industrial sectors may be used for the following purposes:

- i. **Consent management:** SPCBs/PCCs may grant Consent to Operate (CTO) to red, orange and green categories of industries for validity up to 5 years, 10 years and 15 years, respectively. White category of industries may not require consent and only an intimation to SPCB/PCC shall suffice.
- ii. **Inspection frequency:** SPCBs/PCCs may prioritize their environmental surveillance for industries on the basis of their categories. SPCBs/PCCs are required to ensure inspection of red, orange and green category of industries at least once in six-months, one-year and two-years, respectively. Common facilities and 17 categories of industries are to be inspected at least once in every three-months.
- iii. **Siting criteria:** The categorization may be used as a tool for deciding the location/siting of an industry in a particular location.
- iv. **Sector specific plans for pollution control:** The plans for control of pollution may be prepared and implemented on priority for the sectors having higher pollution index and overall higher pollution load.

- v. **Levying environmental compensation:** Pollution index may be used for determining and levying environmental compensation on industries violating the environmental norms.
- vi. **A tool for progressive environmental management:** Industrial units may adopt cleaner technologies, cleaner fuels, etc. which may result in reduction of pollution index, thus, moving to lower pollution potential category. It will provide incentives to industries in terms of less consent renewal fees, less environmental surveillance/compliance burden, more validity period for consents/authorizations, etc.

8. Implementation of methodology for classification of industrial sectors

The modified classification methodology (2023) and list of sectors classified by CPCB is required to be adopted and implemented by all SPCBs/PCCs. In case of any new or left-out sector, the SPCB/PCC may categorize the sector at its own level. For this purpose, a committee headed by the Member Secretary, SPCB/PCC and comprising of at least two senior cadre engineers/scientists of the SPCB/PCC will examine the matter and classify the sector in accordance with the methodology prescribed by CPCB.

In case, any industrial sector/unit adopts measures such as cleaner production technology, cleaner raw material, cleaner fuel etc., for better environmental management resulting into overall reduction of pollution index and change in category, then the request in this regard may be made to concerned SPCB/PCC. The state level committee for categorization of new/left-out industrial sector will evaluate the matter and take decision regarding change in category of the industrial sector, accordingly.

Annexure-I

Scoring criteria for water polluting industries

Water Pollutant Group	Description	Score
Score W1: Score based on the oxygen demand of wastewater. (Maximum of the following scores to be considered)		
W11	BOD \geq 5,000 mg/l or COD \geq 10,000 mg/l	35
W12	1000 \leq BOD < 5,000 mg/l or 5000 \leq COD < 10,000 mg/l	30
W13	500 \leq BOD < 1,000 mg/l or 1000 \leq COD < 5,000 mg/l	25
W14	100 \leq BOD < 500 mg/l or 250 \leq COD < 1,000 mg/l	20
W15	BOD < 100 mg/l or COD < 250 mg/l	10
Score W2: Score based on presence of pollutants in the wastewater. (Maximum of the following scores to be considered)		
W21	Presence of pesticides, heavy metals and toxic compounds: Aluminium, Ammonia, Anionic detergents, Barium, Chloramines, Copper, Fluoride, Total residual chlorine, Iron, Manganese, Mineral oil, Phenolic compounds, Selenium, Silver, Sulphide, Cadmium, Cyanide, Lead, Zinc, Mercury, Tin, Vanadium, Antimony, Benzene, Benzo-a-pyrene, Molybdenum, Nickel, Phosphates, Free ammonia, Polychlorinated biphenyls, Polynuclear aromatic hydrocarbons, Arsenic, Total/Hexavalent Chromium, Trichloroethane, Trichloroethylene, Adsorbable Organic Halogens (AOx), Pesticides compounds, Antimicrobial resistance, Radioactive materials, etc.	30
W22	Nitrate Nitrogen, Nitrate, Ammonical Nitrogen, Total Kjeldahl Nitrogen (TKN), Oil & grease, pH < 5.5 or > 9	25
W23	Wastewater with high TDS generated from fresh-water RO rejects, boiler blow-downs and brine solution rejects	20
W24	Wastewater from cooling towers and cooling-re-circulation processes	15
Score W3: Score based on quantity of raw wastewater generation (Maximum of the following scores to be considered)		
W31	Wastewater \geq 500 KLD	35
W32	100 KLD \leq Wastewater < 500 KLD	30
W33	50 KLD \leq Wastewater < 100 KLD	25
W34	10 KLD \leq Wastewater < 50 KLD	20
W35	Wastewater < 10 KLD	15
Water Pollution Score (W) = W1+W2+W3		

Annexure-II

Scoring criteria for air polluting industries

Air Pollutant Group	Description	Score
Score A1: Score based on presence of pollutants in the emissions. (Maximum of the following scores to be considered)		
A11	Presence of Hazardous Air Pollutants (HAPs), and heavy metals: HAPs (Phosgene, Benzene, Benzo[a]pyrene, Butadiene, Toluene Diisocyanate, Methylenediphenyl Diisocyanate, Ethylene Oxide, Ethylene Di Chloride, Acrylonitrile, Propylene Oxide), Dioxins & Furans, Asbestos, Polycyclic Aromatic Hydrocarbons (PAHs), HCN, Cd, Th, Hg, Sb, As, Pb, Co, Cr, Cu, Mn, Ni, V, etc.	35
A12	Presence of halogens, acids and pesticides based pollutants: H ₂ S, HF, HBr, P ₂ O ₅ as H ₃ PO ₄ , NH ₃ , TOC, Cl, HCl, SO ₃ , CH ₃ Cl, Total Fluoride, PM having pesticide compounds/other organic compounds, Acid mist, etc.	30
A13	Presence of pollutants due to combustion of fuel: PM, CO ₂ , CO, NO _x , SO ₂ , etc.	25
A14	Presence of Volatile Organic Compounds (VOCs): Ethyl benzene, Styrene, Toluene, Xylene, Aromatics, Propylene Glycol, Ethylene Glycol, etc.	20
Score A2: Score based on fugitive emissions and odour nuisance. (Maximum of the following scores to be considered)		
A21	Fugitive emissions of Particulate Matters (PM) due to process operations	30
A22	Fugitive emissions due to handling of materials, etc.	25
A23	Odour nuisance, including odour due to use of binding gums, cements, adhesives, enamels etc.	20
Score A3: Score based on the fuel quantity. (Maximum of the following scores to be considered)		
Coal or liquid fuels		
A31	Fuel consumption \geq 24 TPD	35
A32	12 TPD \leq Fuel consumption < 24 TPD	30
A33	Fuel consumption < 12 TPD	25
Biomass-based fuels		
A34	Fuel consumption \geq 48 TPD	25
A35	24 TPD \leq Fuel consumption < 48 TPD	20
A36	Fuel consumption < 24 TPD	15
Cleaner/gaseous fuels, such as, PNG, CNG, LPG, Compressed Bio-gas (CBG), propane, butane etc.		
A37	Fuel consumption \geq 120 TPD	20
A38	60 TPD \leq Fuel consumption < 120 TPD	15
A39	Fuel consumption < 60 TPD	10
Air Pollution Score (A) =A1+A2+A3		
Note: In case, any sector/unit is using more than one type of fuel, the most polluting fuel category, will be consider		

Annexure-III

Scoring criteria for hazardous waste generating industries

Waste Pollutant Group	Description	Score
Score H1: Score based on the hazardous waste management/disposal method. (Maximum of the following scores to be considered)		
H11	Hazardous waste requiring disposal in secured landfill after stabilization	50
H12	Hazardous waste requiring disposal through incineration	40
H13	Hazardous waste requiring disposal in secured landfill without stabilization	30
H14	High volume and low effect hazardous wastes	20
Score H2: Score based on quantity of hazardous waste generation (Maximum of the following scores to be considered)		
H21	Hazardous Waste \geq 5000 TPA	50
H22	1000 TPA \leq Hazardous Waste $<$ 5000 TPA	40
H23	200 TPA \leq Hazardous Waste $<$ 1000 TPA	30
H24	10 TPA \leq Hazardous Waste $<$ 200 TPA	20
H25	Hazardous Waste $<$ 10 TPA	10
Hazardous Waste Generation Score (H) = H1+H2		

Annexure-IV

List of sectors classified under red, orange, green and white categories

Sl. No.	Sector	W1	W2	W3	W	A1	A2	A3	A	H1	H2	H	Pollution Index (PI)	New Category	Old Category
1. Industrial Operations															
1.0	Automobile manufacturing (integrated facilities)	20	30	25	75	0	25	0	25	50	20	70	86.9	Red	Red
2.0	Diesel Generator (DG) Set														
2.1	DG Set of capacity \geq 5 MVA, using liquid fuel	0	15	15	30	25	20	35	80	40	10	50	88.0	Red	Red
2.2	DG Set of capacity \geq 5 MVA, using cleaner/gaseous fuel	0	15	15	30	25	0	20	45	40	10	50	68.8	Orange	
2.3	DG Set of capacity \geq 1 MVA but < 5 MVA, using liquid fuel	0	0	0	0	25	20	25	70	40	10	50	77.5	Orange	Orange
2.4	DG Set of capacity \geq 1 MVA but < 5MVA, using cleaner/gaseous fuel	0	0	0	0	25	0	10	35	40	10	50	58.8	Orange	
3.0	Industrial carbon including electrodes and graphite blocks, activated carbon, carbon black														Red
3.1	Carbon black manufacturing	20	15	20	55	25	30	30	85	40	20	60	93.6	Red	
3.2	Industrial carbon including electrodes & graphite blocks and calcined pet coke	20	15	20	55	25	25	25	75	30	20	50	88.1	Red	
3.3	Activated carbon manufacturing (with steam activation)	20	15	15	50	25	25	15	65	0	0	0	73.8	Orange	
4.0	Power generation plants														Red

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4.1	Power plants based on coal	10	25	35	70	35	25	35	95	20	50	70	98.5	Red	
4.2	Power plants based on liquid fuels	10	25	35	70	25	20	35	80	40	20	60	93.0	Red	
4.3	Waste to energy power plants	10	25	30	65	35	25	35	95	20	50	70	98.4	Red	
4.4	Biomass based power plants	10	25	35	70	25	25	25	75	20	40	60	91.3	Red	
4.5	Gas based power plants	10	25	35	70	25	0	20	45	40	20	60	85.8	Red	
5.0	Industries engaged in recycling / reprocessing/ recovery/reuse of Hazardous Waste under Schedule IV of H&OW(M & TBM) Rules, 2016 - Items, namely, Spent catalyst containing nickel, cadmium, zinc, copper, arsenic, vanadium and cobalt, including cleared metal catalyst.														Red
5.1	Hydro & pyro metallurgy	0	30	15	45	35	0	25	60	50	10	60	81.0	Red	
5.2	Hydro & pyro metallurgy (using cleaner/gaseous fuels & without crushing of materials)	0	30	15	45	35	0	10	45	50	10	60	78.0	Orange	
5.3	Pyro metallurgy (using coal/liquid fuels)	0	0	0	0	35	0	25	60	30	10	40	68.0	Orange	
5.4	Pyro metallurgy (using cleaner/gaseous fuels)	0	0	0	0	35	0	10	45	30	10	40	56.0	Orange	
5.5	Hydro metallurgy	0	30	15	45	30	0	0	30	50	10	60	75.0	Orange	
6.0	Sugar (excluding khandsari/jaggery)	30	25	35	90	25	0	25	50	40	10	50	95.0	Red	Red
7.0	E-Waste Dismantling / Recycling														

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7.1	Industry engaged in recycling of e-waste generated from the electrical and electronic Equipment (EEE) listed in the E-Waste (Management) Rules 2022 using pyro/ hydro/ electro metallurgical processing and recycling of plastic separated from Waste EEE	30	30	20	80	35	25	15	75	50	20	70	94.5	Red	Red
7.2	Industry engaged in recycling of e-waste generated from the electrical and electronic equipment (EEE) listed in the E-Waste (Management) Rules 2022 (PCB processing limited to only mechanical processing and separation without pyro/ hydro/ electro metallurgical processing), production of Al, Cu and other metals from non PCB sources and/or recycling of plastic separated from Waste EEE.	0	15	15	30	20	25	15	60	50	10	60	78.0	Orange	Red
7.3	Industry engaged in dismantling (only) of e-waste generated from the electrical and electronic equipment (EEE) listed in the E-Waste (Management) Rules 2022	0	0	0	0	0	25	0	25	50	10	60	65.0	Orange	
8.0	Milk processes and dairy products (integrated project)														Red
8.1	Milk processes and dairy products(integrated project) using coal as fuel	30	25	30	85	25	20	30	75	0	0	0	90.6	Red	
8.2	Milk processes and dairy products(integrated project) using biomass as fuel	30	25	30	85	25	20	20	65	0	0	0	89.9	Red	
8.3	Milk processes and dairy products(integrated project) using cleaner/gaseous fuels	30	25	30	85	25	20	10	55	0	0	0	89.1	Red	

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9.0	Inorganic chemicals														
9.1	Basic inorganic chemicals and electro chemicals and its derivatives including manufacturing of acid	10	30	25	65	30	25	20	75	30	20	50	89.4	Red	Red
9.2	Phosphorous and its compounds	20	30	20	70	35	25	10	70	20	30	50	88.0	Red	Red
9.3	Chlorates, per-chlorates & peroxides	20	30	20	70	30	20	25	75	30	20	50	90.0	Red	Red
9.4	Chlorine, fluorine, bromine, iodine and their compounds	10	30	25	65	35	20	10	65	30	20	50	85.1	Red	Red
10.0	Pulp & Paper (Agro & Wood)														Red
10.1	Bleached grades of chemical pulp, papers and paperboards	30	30	35	95	30	0	35	65	40	30	70	98.4	Red	
10.2	Unbleached grades of chemical pulp, papers and paperboards	30	20	35	85	30	0	35	65	20	30	50	93.6	Red	
10.3	Bleached grades of chemical pulp, paper, paperboard having TCF bleaching	30	20	35	85	30	0	35	65	20	30	50	93.6	Red	
11.0	Coke making, liquefaction, coal tar distillation and fuel gas making	30	30	30	90	25	30	35	90	50	40	90	99.0	Red	Red
12.0	Manufacturing of paints, varnishes (excluding blending/mixing)														Red
12.1	Manufacturing of solvent based paints / varnish	25	30	20	75	25	20	25	70	50	30	80	94.5	Red	
12.2	Manufacturing of water based paints	35	30	20	85	25	20	25	70	30	20	50	94.0	Red	
12.3	Manufacturing of powder coatings	0	15	15	30	20	30	25	75	20	20	40	83.8	Red	
13.0	Organic chemicals including halogenated hydrocarbons														Red
13.1	Organic chemicals	30	30	25	85	35	25	30	90	40	20	60	97.3	Red	

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13.2	Organic chemicals (using cleaner fuel)	30	30	25	85	35	25	10	70	40	20	60	94.8	Red	
14.0	Asbestos and asbestos based industries	10	30	25	65	35	30	30	95	50	30	80	98.6	Red	Red
15.0	Cement plants														Red
15.1	With co-processing with CPP (Captive Power Plant)	20	25	35	80	35	30	35	100	20	40	60	100.0	Red	
15.2	With co-processing without CPP	0	0	0	0	35	30	35	100	40	20	60	100.0	Red	
15.3	Without co-processing with CPP	20	25	35	80	35	30	35	100	20	40	60	100.0	Red	
15.4	Without co-processing without CPP	0	0	0	0	25	30	35	90	40	20	60	93.0	Red	
15.5	Stand-alone grinding units with CPP	20	25	35	80	25	30	35	90	20	40	60	97.0	Red	
15.6	Stand-alone grinding units without CPP	0	0	0	0	25	30	0	55	40	20	60	71.0	Orange	
16.0	Dyes, Dye Intermediates and Pigments productions														Red
16.1	Dyes, Dye Intermediates and Pigments produced by chemical synthesis	35	30	25	90	30	20	25	75	40	20	60	96.8	Red	
16.2	Natural Dye and Pigments requiring acidic/ alkaline/ solvent extraction	30	30	20	80	25	20	25	70	30	10	40	91.0	Red	
16.3	Natural Dye and Pigments not requiring acidic/ alkaline/ solvent extraction	30	20	20	70	25	0	25	50	0	0	0	77.5	Orange	
17.0	Manufacturing of glue and gelatin														Red
17.1	Manufacturing of glue and gelatin using coal/liquid fuel	25	20	15	60	25	20	25	70	20	10	30	83.5	Red	
17.2	Manufacturing of glue and gelatin by using biomass	25	20	15	60	25	20	15	60	20	10	30	78.0	Orange	
17.3	Manufacturing of glue and gelatin by using cleaner/gaseous fuel	25	20	15	60	25	20	10	55	20	10	30	77.0	Orange	
18.0	Mining and ore beneficiation														Red

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18.1	Open cast coal mining	10	25	35	70	25	30	35	90	20	50	70	97.0	Red	
18.2	Underground coal mining	10	25	35	70	25	30	35	90	0	0	0	93.5	Red	
18.3	Ferrous & non-ferrous mining and ore beneficiation	20	30	35	85	25	30	35	90	50	50	100	100.0	Red	
18.4	Minor minerals mining	10	0	20	30	25	25	25	75	0	0	0	78.8	Orange	
19.0	Pesticide industries														Red
19.1	Pesticide technical (organic chemicals based)	30	30	20	80	30	25	25	80	40	30	70	95.0	Red	
19.2	Pesticide technical (inorganic chemicals based like Zinc Phosphide and Aluminum Phosphide)	20	30	20	70	30	25	25	80	30	20	50	92.0	Red	
19.3	Pesticide formulation industries (Liquid formulation only) having boiler / thermopack	20	30	20	70	25	0	25	50	30	20	50	85.0	Red	
19.4	Pesticide formulation industries (Liquid formulation only) without having boiler / thermopack	20	30	20	70	0	0	0	0	30	20	50	77.5	Orange	
19.5	Pesticide formulation industries (having both liquid and dry formulation or dry formulation only) without having boiler / thermopack	20	30	20	70	30	30	0	60	30	20	50	86.5	Red	
19.6	Pesticide formulation industries (having both liquid and dry formulation or dry formulation only) having boiler / thermopack	20	30	20	70	30	30	25	85	30	20	50	94.0	Red	
20.0	Yarn/ Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and colouring														Red

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20.1	Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and colouring (wastewater generation ≥100KLD)	30	30	30	90	25	0	35	60	50	30	80	97.0	Red	-
20.2	Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and colouring (wastewater generation ≥100KLD & cleaner fuel	30	30	30	90	25	0	20	45	50	30	80	96.3	Red	-
20.3	Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and colouring (wastewater generation <100KLD & cleaner fuel	30	30	20	80	25	0	20	45	50	30	80	92.5	Red	-
20.4	Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and colouring (wastewater generation <100KLD)	30	30	20	80	25	0	35	60	50	30	80	94.0	Red	-
21.0	Chlor Alkali														Red
21.1	Chlor alkali	10	20	25	55	30	25	25	80	30	20	50	90.5	Red	
21.2	Chlor alkali using washed salt	10	20	15	45	30	25	25	80	30	10	40	88.5	Red	
21.3	Chlor alkali using cleaner/gaseous fuel	10	20	25	55	30	25	10	65	30	20	50	83.4	Red	
21.4	Chlor alkali using cleaner/gaseous fuel and washed salt	10	20	15	45	30	25	10	65	30	10	40	79.9	Orange	
22.0	Oil and gas extraction (offshore & on-shore extraction through drilling wells), CBM and shale gas	25	30	15	70	20	25	0	45	40	10	50	84.3	Red	Red
23.0	Industry or process involving metal surface treatment or process														Red

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23.1	Industry or process involving metal surface treatment or process such as pickling/ electroplating/paint stripping/ heat treatment using cyanide bath/ phosphating or finishing and anodizing / enamellings/ galvanizing	25	30	20	75	30	0	0	30	50	30	80	90.5	Red	
23.2	Plasma electrolytic polishing (electroplating)	25	30	20	75	0	0	0	0	0	0	0	75.0	Orange	
24.0	Tanneries														Red
24.1	Tanneries (Raw to finish)	35	30	25	90	0	0	0	0	50	30	80	94.0	Red	
24.2	Tanneries (Raw to wet blue)	35	30	25	90	0	0	0	0	50	30	80	94.0	Red	
24.3	Tanneries (Wet blue to finish)	35	30	20	85	0	0	0	0	50	30	80	91.0	Red	
24.4	Vegetable tanning	20	25	25	70	0	0	0	0	0	0	0	70.0	Orange	
25.0	Synthetic fibers manufacturing														Red
25.1	Synthetic fibers including rayon, tyre cord, viscose filament yarn/staple fiber, acrylic fibers	25	20	25	70	30	20	25	75	30	10	40	88.8	Red	
25.2	Synthetic fibers including rayon, tyre cord, viscose filament yarn/staple fiber, acrylic fibers using cleaner/gaseous fuel	25	20	25	70	30	20	10	60	30	10	40	85.0	Red	
25.3	Synthetic fibers-PSF & PFY, generated from petrochemical	35	30	35	100	30	25	35	90	40	20	60	100.0	Red	
25.4	Synthetic fibers-PSF& PFY, generated from petrochemical, using cleaner/gaseous fuel	35	30	35	100	30	25	10	65	40	20	60	100.0	Red	-

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26.0	Slaughter house (integrated) and meat processing industries, bone mill, processing of animal horns, hoofs and other body parts														Red
26.1	Slaughter house (integrated plants)	30	25	30	85	25	20	25	70	0	0	0	90.3	Red	
26.2	Meat processing units without rendering plant	30	25	30	85	25	0	25	50	0	0	0	88.8	Red	
27.0	Aluminium processing														Red
27.1	Aluminium Refinery	10	30	35	75	25	25	35	85	20	50	70	95.9	Red	
27.2	Aluminium Smelter	10	30	35	75	30	25	35	90	50	40	90	98.3	Red	
28.0	Copper Smelter	10	30	35	75	30	25	35	90	20	50	70	97.3	Red	Red
29.0	Zinc smelter	10	30	35	75	30	25	35	90	50	40	90	98.3	Red	Red
30.0	Fertilizers production														Red
30.1	Fertilizers (Urea)	10	30	35	75	30	30	20	80	30	30	60	93.5	Red	
30.2	Fertilizers (Calcium Ammonium Nitrate / Ammonium Nitrate)	10	30	25	65	30	25	25	80	30	20	50	91.5	Red	
30.3	Fertilizers (NPK)	10	30	25	65	30	25	25	80	30	20	50	91.5	Red	
30.4	Fertilizers (Straight Phosphatic Fertilizers)	10	30	25	65	30	25	25	80	30	20	50	91.5	Red	
30.5	Fertilizer (granulation /formulation / blending) generating wastewater through floor washings, cooling towers etc.	10	30	15	55	30	30	0	60	20	10	30	77.0	Orange	
30.6	Fertilizer (granulation /formulation / blending) not generating wastewater	0	0	0	0	30	30	0	60	20	10	30	66.0	Orange	Orange

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31.0	Iron & steel (primary processing from ore, integrated steel plants and Sponge Iron units)														Red
31.1	Integrated iron and steel plants	25	30	35	90	25	30	35	90	50	40	90	99.0	Red	
31.2	Stand-alone sintering / pelletisation	0	0	0	0	25	30	35	90	0	0	0	90.0	Red	
31.3	Sponge iron with CPP (Captive Power Plant)	20	25	35	80	25	30	35	90	20	40	60	97.0	Red	
31.4	Sponge iron without CPP	20	15	30	65	25	30	35	90	20	40	60	96.3	Red	
31.5	Stand-alone coke oven gas plants	25	30	30	85	25	30	35	90	50	40	90	98.8	Red	
32.0	Pulp and Paper (Recycled fibre/Waste paper based)														Red
32.1	Pulp & Paper (With bleaching)	30	15	35	80	25	0	25	50	20	30	50	90.0	Red	
32.2	Pulp & Paper (Without bleaching, capacity \geq 15 TPD)	25	15	35	75	25	0	25	50	20	30	50	87.5	Red	
32.3	Pulp & Paper (Without bleaching; plant capacity <15 TPD)	25	15	20	60	25	0	15	40	20	10	30	74.0	Orange	
33.0	Petroleum oil refineries	35	30	30	95	35	20	35	90	30	20	50	98.5	Red	Red
34.0	Petrochemicals														Red
34.1	Petrochemicals (Naphtha cracker.)	30	30	30	90	35	25	35	95	40	20	60	98.8	Red	
34.2	Petrochemicals (Gas cracker)	30	30	30	90	35	25	25	85	40	20	60	97.3	Red	
34.3	Petrochemicals (without cracker)	25	30	20	75	25	25	15	65	30	20	50	89.4	Red	
34.4	Petrochemicals (without cracker and using cleaner/gaseous fuel)	25	30	20	75	25	25	10	60	30	20	50	88.8	Red	
35.0	Pharmaceutical industry														Red

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35.1	Pharmaceuticals manufacturing	35	30	30	95	35	25	35	95	30	20	50	98.6	Red	
35.1	Pharmaceutical R&D facilities	20	15	15	50	25	0	25	50	20	10	30	70.0	Orange	
35.2	Pharmaceuticals manufacturing using cleaner/gaseous fuel	35	30	30	95	35	25	10	70	30	20	50	98.0	Red	
35.3	Pharmaceuticals (Formulation)	20	15	15	50	25	0	25	50	20	10	30	70.0	Orange	
35.4	Pharmaceuticals (Formulation) using cleaner/gaseous fuel	20	15	15	50	25	0	10	35	20	10	30	66.3	Orange	
35.5	Vaccine manufacturing	20	15	15	50	25	0	35	60	20	10	30	76.0	Orange	
35.6	Vaccine manufacturing using cleaner/gaseous fuel	20	15	15	50	25	0	10	35	20	10	30	66.3	Orange	
35.7	Ayurvedic or unani medicines manufacturing	20	15	15	50	25	0	25	50	20	10	30	70.0	Orange	
35.8	Ayurvedic or unani medicines manufacturing using cleaner fuel	20	15	15	50	25	0	10	35	0	0	0	58.8	Orange	
35.9	Ayurvedic or unani medicines manufacturing (Without boiler)	20	15	15	50	0	0	0	0	0	0	0	50.0	Green	
36.0	Food and food processing including fruits and vegetable processing														Orange
36.1	Waste Water generation \geq 500 KLD	25	15	35	75	25	0	25	50	0	0	0	81.3	Red	

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36.2	Waste Water generation \geq 100 to 500 KLD	25	15	30	70	25	0	25	50	0	0	0	77.5	Orange	
36.3	Waste Water generation 10 to 100 KLD	25	15	25	65	25	0	25	50	0	0	0	73.8	Orange	
36.4	Waste Water generation 10 to 100 KLD and using cleaner/gaseous fuel	25	15	25	65	25	0	10	35	0	0	0	71.1	Orange	
37.0	Manufacturing of silica gel	10	25	20	55	30	0	20	50	50	10	60	81.0	Red	Orange
38.0	Refractories	10	30	25	65	25	25	25	75	0	0	0	83.1	Red	Orange
39.0	Coal washeries	20	25	35	80	0	25	0	25	0	0	0	82.5	Red	Orange
40.0	Mineral processing, industries involving ore sintering, pelletisating, grinding & pulverization	0	0	0	0	25	30	35	90	0	0	0	90.0	Red	Orange
41.0	Distilleries and fermentation industries														Red
41.1	Distillery (molasses based)	35	25	35	95	25	20	35	80	0	0	0	97.0	Red	
41.2	Distillery (Grain based)	35	25	30	90	25	0	25	50	0	0	0	92.5	Red	
41.3	Distillery (Grain based) with DDGS as by product	25	25	20	70	25	0	25	50	0	0	0	77.5	Orange	

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41.4	Standalone yeast manufacturing units	35	25	35	95	25	20	25	70	0	0	0	96.8	Red	
41.5	Breweries and malteries industry	30	15	25	70	25	0	25	50	0	0	0	77.5	Orange	
41.6	Potable alcohol by blending, bottling of alcohol products	20	0	25	45	0	0	0	0	0	0	0	45.0	Green	
42.0	Ferrous and Non-ferrous metal secondary processing/reprocessing units involving different furnaces through melting, refining, casting, alloy-making	20	15	20	55	25	25	25	75	15	10	25	85.0	Red	Orange
43.0	Non-alcoholic beverages (soft drink)	-	-	-		-	-	-		-	-			-	Orange
43.1	Waste Water generation \geq 100 KLD	25	20	30	75	25	0	25	50	0	0	0	81.3	Red	
43.2	Waste Water generation < 100 KLD	25	20	25	70	25	0	25	50	0	0	0	77.5	Orange	
44.0	Rolling mills														Orange
44.1	Rolling and pickling	25	30	15	70	25	0	25	50	50	10	60	86.5	Red	
44.2	Rolling mills (oil and coal fired)	0	15	15	30	25	0	25	50	0	0	0	57.5	Orange	
44.3	Rolling mills (gas fired)	0	15	15	30	25	0	10	35	0	0	0	44.8	Green	
44.4	Cold rolling mill (without heat treatment)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
45.0	Edible oil mills														
45.1	Vegetable oil manufacturing including solvent extraction and refinery /hydrogenated oils	25	25	25	75	25	0	20	45	30	10	40	85.6	Red	Orange
45.2	Oil mills Ghani and extraction without boiler (no refining/ hydrogenation)	10	25	15	50	0	0	0	0	0	0	0	50.0	Green	Green
46.0	Battery manufacturing														Orange
46.1	Lead acid	0	15	20	35	35	25	25	85	50	30	80	93.6	Red	Red
46.2	Nickel-Cadmium	10	30	15	55				0			0	55.0	Orange	

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46.4	Lithium ion	20	30	20	70				0			0	70.0	Orange	
46.5	Zinc carbon	20	30	20	70	0	0	0	0	30	20	50	77.5	Orange	
46.6	Other batteries	20	30	20	70				0			0	70.0	Orange	
47.0	Synthetic resins														Orange
47.1	Synthetic resins manufacturing	20	15	15	50	25	20	25	70	30	10	40	83.5	Red	
47.2	Blending of melamine resins & different powder, additives by physical mixing, including phenolic resin	0	15	15	30	20	0	10	30	30	10	40	58.0	Orange	Green
48.0	Industries engaged in recycling /reprocessing/ recovery/reuse of Hazardous Waste under schedule IV of H&OW(M & TBM) Rules, 2016 - Items namely - "Used Oils"														Orange
48.1	Re-refining of used oil by hydro-treating	20	25	25	70	25	0	25	50	30	20	50	85.0	Red	
48.2	Re-refining of used oil using solvent extraction	20	25	25	70	25	0	25	50	30	20	50	85.0	Red	
48.3	Re-refining of used oil using thin film evaporation	20	25	15	60	25	0	15	40	30	10	40	76.0	Orange	
48.4	Re-refining of used oil by vaccume distillation with clay treatment	20	25	15	60	25	0	15	40	30	10	40	76.0	Orange	
49.0	Producer gas plant using conventional coal gasification (generally linked to rolling mills glass and ceramic industry refectories for dedicated fuel supply)	20	30	15	65	25	0	25	50	20	20	40	80.8	Red	Orange
50.0	Compressed Biogas (CBG)/Bio-CNG plants														
50.1	CBG plants based on Municipal Solid Waste (MSW) as feed	30	25	25	80	0	20	0	20	0	0	0	82.0	Red	Orange

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50.2	CBG plants based on crop residue (paddy straw /wheat straw /corn sweet sorghum/ napier grass, etc.) as feed	30	25	25	80	0	20	0	20	0	0	0	82.0	Red	Green
50.3	CBG plants based on process waste (industrial/ process liquid effluent & solid waste like press mud, organic sludge, molasses, etc.) as feed	30	25	25	80	0	20	0	20	0	0	0	82.0	Red	Orange
50.4	CBG plants based on animal waste (dairy farms, poultry farms, and other animal waste) as feed	30	25	20	75	0	20	0	20	0	0	0	77.5	Orange	Green
50.5	CBG plants (irrespective of the type of feed) producing Fermented Organic Manure (FOM) & Liquid Fermented Organic Manure (LFOM) as by-products	0	0	0	0	0	20	0	20	0	0	0	20.0	White	White
51.0	Semiconductor manufacturing														
51.1	Semiconductor fabs manufacturing	25	30	35	90	35	30	25	90	50	20	70	98.0	Red	
51.2	Assembly and packaging of OSAT/ATMP	0	0	0	0	0	25	0	25	50	20	70	73.8	Orange	
52.0	Display fabs manufacturing	25	30	35	90	35	30	25	90	50	20	70	98.0	Red	
53.0	Compound semiconductors/ silicon photonics	25	30	35	90	35	30	25	90	50	20	70	98.0	Red	
54.0	Isolated storages (as defined under Manufacture, Storage and Import of Hazardous Chemicals Rules, 1989 as amended)														Red
54.1	Isolated storage for storing petroleum/ petroleum derived and other liquid chemical products that are in liquid state at normal temperature and pressure	0	25	15	40	0	25	0	25	40	10	50	66.3	Orange	

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54.2	Isolated storage for storing petroleum products that are stored under high pressure like LPG, NG etc. and Volatile Organic Compounds (VOCs)	0	0	0	0	0	25	0	25	40	10	50	56.3	Orange	
54.3	Isolated storages of inorganic gases such as ammonia, chlorine, hydrogen, oxygen, nitrogen, CS2 etc.	0	15	15	30	0	25	0	25	0	0	0	38.8	Green	
55.0	Manufacturing of lubricating oils, grease and petroleum based products	20	15	15	50	20	20	10	50	40	10	50	75.0	Orange	Red
56.0	Fibre glass (Fibre reinforced plastic) production														Red
56.1	Fibre glass (containing lead) production and processing (excluding moulding)	0	0	0	0	35	0	25	60	50	20	70	79.0	Orange	
56.2	Fibre glass (without lead) production and processing (excluding moulding)	0	0	0	0	25	0	25	50	50	20	70	77.5	Orange	
57.0	Fire crackers manufacturing														Red
57.1	Fire crackers manufacturing and bulk storage facilities	0	0	0	0	0	25	0	25	50	20	70	73.8	Orange	
57.2	Green crackers manufacturing	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	
58.0	Manufacturing of explosives, detonators, fuses including management and handling activities	25	30	15	70	0	0	0	0	40	10	50	77.5	Orange	Red

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59.0	Industries engaged in recycling / reprocessing/ recovery/reuse of Hazardous Waste under schedule IV of H&OW(M & TBM) Rules, 2016 - Items namely - Lead acid battery plates and other lead scrap/ashes/residues not covered under Batteries (Management and Handling) Rules, 2001. [* Battery scrap, namely: Lead battery plates covered by ISRI, Code word "Rails" Battery lugs covered by ISRI, Code word "Rakes". Scrap drained/dry while intact, lead batteries covered by ISRI, Code word "rains".															Red
59.1	Lead Recycling (Lead Acid Batteries with Acids; Lead Scrap Recycling) Rotary Furnace	0	30	15	45	35	0	25	60	30	20	50	79.0	Orange		
59.2	Lead Recycling (Lead Acid Batteries with Acids; Lead Scrap Recycling) Pit Furnace (Mandir/Canopy Bhatti)	0	30	15	45	35	0	15	50	30	20	50	73.8	Orange		
59.3	Lead Recycling (Drained Lead Acid Batteries; Lead Scrap Recycling) Rotary Furnace/Mandir Bhatti on Cleaner Fuel	0	0	0	0	35	0	25	60	30	20	50	70.0	Orange		
59.4	Lead Recycling (Drained Lead Acid Batteries; Lead Scrap Recycling) Pit Furnace (Mandir/Canopy Bhatti) on Biomass	0	0	0	0	35	0	15	50	30	20	50	62.5	Orange		
59.5	Lead Recycling Standalone (Battery Breaking unit)	0	30	15	45	0	0	0	0	30	10	40	56.0	Orange		
60.0	Photographic film and its chemicals	20	20	15	55	30	0	25	55	20	10	30	74.1	Orange	Red	
61.0	Ship breaking industries	0	0	0	0	0	25	0	25	50	20	70	73.8	Orange	Red	
62.0	Synthetic rubber excluding molding	20	15	15	50	20	0	25	45	30	10	40	71.3	Orange	Orange	

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63.0	Bakery, confectionery and sweets products														Orange
63.1	Bakery, confectionery, sweets with production capacity \geq 1 TPD	25	0	20	45	25	0	25	50	0	0	0	61.3	Orange	
63.2	Bakery, confectionery, sweets with production capacity \geq 1 TPD. (using cleaner/gaseous fuel)	25	0	20	45	25	0	10	35	0	0	0	54.6	Green	
63.4	Bakery /confectionery/sweets products (with production capacity < 1 TPD)	20	0	15	35	25	0	20	45	0	0	0	54.6	Green	Green
63.5	Bakery /confectionery/sweets products (with production capacity < 1 TPD (using cleaner/gaseous fuels)	20	0	15	35	25	0	10	35	0	0	0	46.4	Green	
64.0	Compact disc computer (CD/DVD) / cassette manufacturing / reel manufacturing	10	30	15	55	30	0	0	30	0	0	0	61.8	Orange	Orange
65.0	Jute processing														Orange
65.1	Jute processing (with dyeing and with boiler)	25	20	25	70	25	0	25	50	0	0	0	77.5	Orange	
65.2	Jute processing (without dyeing and without boiler)	20	0	25	45	0	0	0	0	0	0	0	45.0	Green	
66.0	Manufacturing of tooth powder, toothpaste, talcum powder and other cosmetic items														Orange
66.1	Manufacturing of toothpaste and other cosmetic items	20	25	20	65	25	0	25	50	0	0	0	73.8	Orange	
66.2	Manufacturing of tooth powder, talcum powder	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	
67.0	Printing or etching of glass sheet using hydrofluoric acid	20	0	15	35	30	0	0	30	50	10	60	73.0	Orange	

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68.0	Saree/fabric printing by screen / wooden block /hand block														Orange
68.1	Saree/fabric printing by screen / wooden block/hand block	25	0	25	50	25	0	20	45	40	10	50	73.8	Orange	
68.2	Hand block printing without effluent generation	0	0	0	0	25	0	20	45	0	0	0	45.0	Green	
69.0	Synthetic detergent and soaps														Orange
69.1	Synthetic detergents and soaps	20	20	20	60	25	0	20	45	0	0	0	69.0	Orange	
69.2	Synthetic detergents and soaps (only formulation)	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	
70.0	Thermometer manufacturing														Orange
70.1	Glass (mercury based) thermometer manufacturing	10	30	15	55	25	0	10	35	50	10	60	78.0	Orange	
70.2	Digital thermometer manufacturing	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
71.0	Cotton spinning and weaving mills (medium and large scale)	10	20	20	50	25	0	15	40	0	0	0	60.0	Orange	Orange
72.0	Aluminium & copper extraction from scrap using oil fired furnace (dry process only)	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	Orange
73.0	Brick manufacturing														Orange
73.1	Brick kilns using coal as fuel	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	
73.2	Brick kilns using biomass as fuel	0	0	0	0	25	25	15	65	0	0	0	65.0	Orange	
73.3	Tunnel brick kilns (gas fired)	0	0	0	0	25	25	10	60	0	0	0	60.0	Orange	
74.0	Ceramics														Orange
74.1	Ceramics/ Glass /Earthen potteries and tile manufacturing (using coal/oil fired kilns)	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	

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74.2	Ceramics/ Glass /Earthen potteries and tile manufacturing (using gas fired kilns)/tunnel kiln	0	0	0	0	25	25	10	60	0	0	0	60.0	Orange	
74.3	Ceramics/ Glass /Earthen potteries and tile manufacturing (using electrical kiln or not involving fossil fuel kiln)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
75.0	Manufacturing of mirror from sheet glass	0	0	0	0	30	20	0	50	50	10	60	70.0	Orange	Orange
76.0	Dairy and dairy products (small scale)														Orange
76.1	Dairy and dairy products, using coal as fuel	25	25	20	70	25	0	25	50	0	0	0	77.5	Orange	
76.2	Dairy and dairy products, using biomass as fuel	25	25	20	70	25	0	15	40	0	0	0	76.0	Orange	
76.3	Dairy and dairy products, using PNG as fuel	25	25	20	70	0	0	10	10	0	0	0	71.5	Orange	
77.0	Fish feed, poultry feed and cattle feed	0	0	0	0	25	20	25	70	0	0	0	70.0	Orange	Orange
78.0	Fish processing and packing (excluding chilling of fishes)	25	25	20	70	0	20	0	20	0	0	0	73.0	Orange	Orange
79.0	Forging of ferrous and non-ferrous metals	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	Orange
80.0	Formulation/pelletization of camphor tablets, naphthalene balls from camphor/naphthalene powders.	0	0	0	0	35	20	0	55	0	0	0	55.0	Orange	Orange
81.0	Gravure printing, digital printing on flex /vinyl	25	0	15	40	20	0	0	20	40	20	60	72.0	Orange	Orange
82.0	Hot mix plants														Orange
82.1	Hot mix plants using oil as fuel	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	

82.3	Hot mix plants using gaseous as fuel	0	0	0	0	25	25	10	60	0	0	0	60.0	Orange	
83.0	Ice cream														Orange
83.1	Ice cream using coal as fuel	25	25	20	70	25	0	25	50	0	0	0	77.5	Orange	
83.2	Ice cream using biomass as fuel	25	25	20	70	25	0	15	40	0	0	0	76.0	Orange	
83.3	Ice cream using PNG as fuel	25	25	20	70	25	0	10	35	0	0	0	75.3	Orange	
84.0	Industries engaged in recycling reprocessing/recovery/reuse of Hazardous Waste under schedule IV of HW Rules, 2016 - Items namely -Paint and ink Sludge/residues	20	25	15	60	0	20	0	20	40	10	50	74.0	Orange	Orange
85.0	Industries engaged in recycling / reprocessing/ recovery/reuse of Hazardous Waste under schedule IV of H&OW(M & TBM) Rules, 2016 - Items namely - Brass Dross, Copper Dross, Copper Oxide Mill Scale, Copper everts, Cake & Residues, Waste Copper and copper alloys in dispersible form, Slags from copper processing for further processing or refining, Insulated Copper Wire, Scrap/copper with PVC sheathing including ISRI-code material namely "Druid" Jelly filled Copper cables, Zinc Dross-Hot dip Galvanizers SLAB,, Zinc Dross-Bottom Dross,, Zinc ash/Skimming arising from galvanizing and die casting operations, Zinc ash/Skimming/other zinc bearing wastes arising from smelting and refining,, Zinc ash and residues including zinc alloy residues in dispersible form.	0	30	15	45	35	0	25	60	30	10	40	77.0	Orange	Orange
86.0	Foundry operations														Orange

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86.1	Induction furnace/arc furnace	0	0	0	0	25	30	0	55	0	0	0	55.0	Orange	
86.2	Cupola furnace	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	
Green	Lime manufacturing (using lime kiln)	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	Orange
88.0	Liquid floor cleaner, black phenyl, liquid soap, glycerol mono-stearate manufacturing	25	30	15	70	0	0	0	0	20	10	30	74.5	Orange	Orange
89.0	Manufacturing of glass														Orange
89.1	Manufacturing of glass (Oil/coal fired)	0	15	15	30	25	25	25	75	0	0	0	78.8	Orange	
89.2	Manufacturing of glass (gas fired)	0	15	15	30	25	25	10	60	0	0	0	66.0	Orange	
90.0	Manufacturing of iodized salt from crude/ raw salt	10	0	15	25	25	0	25	50	0	0	0	56.3	Orange	Orange
91.0	Manufacturing of mosquito repellent & coil	0	0	0	0	30	0	25	55	0	0	0	55.0	Orange	Orange
92.0	Manufacturing of Starch/Sago	30	0	25	55	25	0	25	50	0	0	0	66.3	Orange	Orange
93.0	Modular wooden furniture manufacturing														Orange
93.1	Modular wooden furniture from particle board, MDF, swan timber etc, Ceiling tiles/ partition board from saw dust, wood chips etc., and other agricultural waste using synthetic adhesive resin, wooden box making (With boiler)	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	
93.2	Modular wooden furniture from particle board, MDF, swan timber etc, Ceiling tiles/ partition board from saw dust, wood chips etc., and other agricultural waste using synthetic adhesive resin, wooden box making (Without boiler)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	

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94.0	Paint and varnishes (blending and mixing)	20	30	15	65	0	20	0	20	40	20	60	79.0	Orange	Orange
95.0	Ply-wood/board manufacturing (including Veneer and laminate) with biomass fired boiler / thermic fluid heater (without resin plant)	0	0	0	0	25	20	15	60	0	0	0	60.0	Orange	Orange
96.0	Printing ink manufacturing	20	30	15	65	0	20	10	30	40	10	50	79.0	Orange	Orange
97.0	Printing press	25	0	15	40	20	0	0	20	40	20	60	72.0	Orange	Orange
98.0	Spray painting, paint baking, paint shipping	0	0	0	0	0	25	0	25	40	10	50	56.3	Orange	Orange
99.0	Surgical and medical products including prophylactics and latex	10	25	15	50	25	0	10	35	0	0	0	58.8	Orange	Orange
100.0	Tephlon based products	10	0	15	25	25	25	25	75	0	0	0	78.1	Orange	Orange
101.0	Thermocol manufacturing (with boiler)	0	20	15	35	25	0	25	50	0	0	0	58.8	Orange	Orange
102.0	Tobacco products including cigarettes and tobacco processes	20	25	15	60	25	20	25	70	0	0	0	79.0	Orange	Orange
103.0	Transformer repairing/ manufacturing (dry process only)	0	0	0	0	0	25	0	25	40	10	50	56.3	Orange	Orange
104.0	Rubber products manufacturing														Orange
104.1	Tyre and tube manufacturing	0	15	15	30	25	25	25	75	0	0	0	78.8	Orange	
104.2	Tyres and tubes vulcanization/ hot retreading	0	15	15	30	25	0	25	50	0	0	0	57.5	Orange	
104.3	Rubber goods industry (with boiler)	0	15	15	30	25	0	20	45	0	0	0	53.3	Green	
105.0	Wire drawing and wire netting														Orange
105.1	Wire drawing and wire netting (with pickling)	25	30	15	70	0	0	0	0	0	0	0	70.0	Orange	

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105.2	Wire drawing and wire netting (without pickling)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
106.0	Cashew nut processing	20	0	15	35	25	20	15	60	0	0	0	67.0	Orange	Orange
107.0	Coffee seeds processing industry														Orange
107.1	Coffee seeds processing (wet process)	35	0	20	55	25	0	15	40	0	0	0	64.0	Orange	
107.2	Coffee seeds processing with eco-pulper	20	0	15	35	25	0	15	40	0	0	0	50.5	Green	
108.0	Rice Mills														Orange
108.1	Parboiled Rice Mill (with soaking and steam)	25	0	20	45	25	0	25	50	0	0	0	61.3	Orange	
108.2	Raw rice Mill (Without soaking and steam)/ hullers	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	
109.0	Industries engaged in recycling / reprocessing/recovery/reuse of Hazardous Waste under schedule iv of HW(M, H& TBM) rules, 2008 - Items namely -"Waste Oils"	20	25	15	60	25	0	15	40	30	10	40	76.0	Orange	Orange
110.0	Scraping facilities for end-of-life vehicles, wagons and coaches														Orange
110.1	Collection, Depollution and Dismantling Centers (Without shredding)	0	30	15	45	0	30	0	30	50	10	60	75.0	Orange	
110.2	Collection, Depollution, Dismantling and shredding Centers	0	30	15	45	0	30	0	30	50	10	60	75.0	Orange	
110.3	Common Shredders (Standalone)	0	0	0	0	0	30	0	30	50	10	60	66.0	Orange	
110.4	Collection Centers (Without Depollution, Dismantling and shredding)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
111.0	Dairy Farm														Orange

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111.1	Dairy Farm (having more than 500 animals)	30	25	25	80	0	20	0	20	0	0	0	82.0	Red	
111.2	Dairy Farm (having 101 to 500 animals)	30	25	20	75	0	20	0	20	0	0	0	77.5	Orange	
111.3	Dairy Farm (having 26 to 100 animals)	30	25	15	70	0	20	0	20	0	0	0	73.0	Orange	
111.4	Dairy Farm (having upto 25 animals)	30	25	15	70	0	20	0	20	0	0	0	73.0	Orange	
112.0	Manufacturing of pasted veneers using gas fired boiler or thermic fluid heater	0	0	0	0	25	20	10	55	0	0	0	55.0	Orange	Green
113.0	Fly ash bricks/ block manufacturing														White
113.1	Fly ash bricks/ block manufacturing (with boiler)	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	
113.2	Fly ash bricks/ block manufacturing (without boiler)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	
114.0	Manufacturing of coir and coir products														
114.1	Manufacturing of coir (wet/dyeing process)	20	30	15	65	0	25	0	25	0	0	0	69.4	Orange	White
114.2	Manufacturing of coir (dry process)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	White
114.3	Manufacturing of coir items (dry process)	0	0	0	0	0	20	0	20	0	0	0	20.0	White	White
115.0	Tyre Pyrolysis Oil	0	0	0	0	25	25	25	75	0	0	0	75.0	Orange	
116.0	Chanachur and ladoo from puffed and beaten rice (muri and Shira) using husk fired oven	20	0	15	35	25	0	15	40	0	0	0	50.5	Green	Orange
117.0	Coated electrode manufacturing	0	15	15	30	0	25	0	25	0	0	0	38.8	Green	Orange
118.0	Almirah, Grill Manufacturing (Dry Mechanical Process)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Orange
119.0	Heat treatment using oil fired furnace (without cyaniding)	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	Orange

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120.0	Recycling of plastic waste														
120.1	Plastic waste processing	0	15	20	35	0	20	0	20	0	0	0	41.5	Green	Orange
120.2	PET bottle recycling for flakes/staple fibre	0	15	20	35	0	20	0	20	0	0	0	41.5	Green	Orange
121.0	Stone crushers	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Orange
122.0	Foam manufacturing	0	0	0	0	35	0	0	35	30	10	40	50.5	Green	Orange
123.0	Aluminium utensils from aluminium circles pressing (dry mechanical operation)	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
124.0	Bi-axially oriented PP film along with metalizing operations	0	15	15	30	0	0	0	0	0	0	0	30.0	Green	Green
125.0	Briquette manufacturing														
125.1	Coal briquette	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	
125.2	Coke briquetting (sun drying)	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
125.3	Biomass briquettes/pellets (sun drying)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
126.0	Brass and bell metal utensils manufacturing from circles (dry mechanical operation)	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
127.0	Candy	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	Green
128.0	Carpentry & wooden furniture manufacturing														Green
128.1	Carpentry & wooden furniture manufacturing with spray painting (excluding saw mill) with the help of electrical (motorized) machines such as electrical wood planner, steel saw cutting circular blade, etc.	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	

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128.2	Carpentry & wooden furniture manufacturing without spray painting (excluding saw mill) with the help of electrical (motorized) machines such as electrical wood planner, steel saw cutting circular blade, etc.	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
129.0	Precast cement products (without using asbestos/ boiler / steam curing) like pipe ,pillar, jafri, well ring, block/tiles etc.(should be done in closed covered shed to control fugitive emissions)	0	0	15	15	0	25	0	25	0	0	0	30.6	Green	Green
130.0	Ceramic colour manufacturing by mixing & blending only (not using boiler and wastewater recycling process)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
131.0	Chilling plant, cold storage and ice making														Green
131.1	Chilling plant	20	15	15	50	0	0	0	0	0	0	0	50.0	Green	
131.2	Cold storage	0	15	15	30	0	0	0	0	0	0	0	30.0	Green	
131.3	Ice making	0	20	15	35	0	0	0	0	0	0	0	35.0	Green	
132.0	Pulse/Dal Mills	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
133.0	Decoration of ceramic cups and plates by electric furnace	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
134.0	Digital printing on PVC clothes	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
135.0	Flour mills (dry process)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
136.0	Glue from starch (physical mixing) with gas/ electrically operated oven /boiler.	0	20	15	35	25	0	10	35	0	0	0	46.4	Green	Green

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137.0	Gold and silver smithy (purification with acid smelting operation and sulphuric acid polishing operation) (using less or equal to 1 litre of sulphuric acid/ nitric acid per month)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
138.0	Heat treatment with any of the new technology like ultrasound probe, induction hardening, ionization beam, gas carburizing etc.	0	15	15	30	0	25	0	25	0	0	0	38.8	Green	Green
139.0	Insulation and other coated papers (excluding paper or pipe manufacturing)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
140.0	Lubricating oil, greases or petroleum based products (only blending at normal temperature)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
141.0	Packaging materials manufacturing from non-asbestos fibre, vegetable fibre yarn	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
142.0	Phenyl/toilet cleaner formulation and bottling	10	0	15	25	0	20	0	20	0	0	0	32.5	Green	Green
143.0	Polythene and plastic processed products manufacturing (virgin plastic)	0	15	15	30	0	20	0	20	0	0	0	37.0	Green	Green
144.0	Poultry, Hatchery and Piggery	0	0	0	0	30	20	0	50	0	0	0	50.0	Green	Green
145.0	Power looms (without dye and bleaching)	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
146.0	Puffed rice (muri) (using gas)	0	0	0	0	25	0	10	35	0	0	0	35.0	Green	Green
147.0	Pulverization of bamboo and scrap wood	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
148.0	Ready mix cement concrete	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
149.0	Reprocessing of cotton	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green

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150.0	Saw mills	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
151.0	Soap manufacturing (hand made without steam boiling / boiler)	20	0	15	35	25	0	15	40	0	0	0	50.5	Green	Green
152.0	Spice grinding	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
153.0	Steel furniture industry														Green
153.1	Steel furniture with spray painting	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	
153.2	Steel furniture without spray painting	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
154.0	CO2 recovery plant	0	20	15	35	0	0	0	0	0	0	0	35.0	Green	Green
155.0	Distilled water (without boiler) with electricity as source of heat	0	20	20	40	0	0	0	0	0	0	0	40.0	Green	Green
156.0	Manufacturing of optical lenses (using electrical furnace)	0	20	15	35	0	0	0	0	0	0	0	35.0	Green	Green
157.0	Mineralized water	0	20	15	35	0	0	0	0	0	0	0	35.0	Green	Green
158.0	Tamarind powder manufacturing	0	15	15	30	25	0	10	35	0	0	0	44.8	Green	Green
159.0	Cutting, sizing and polishing of marble stone	0	20	20	40	0	30	0	30	0	0	0	49.0	Green	Green
160.0	Emery powder (fine dust of sand) manufacturing	0	0	0	0	0	30	0	30	0	0	0	30.0	Green	Green
161.0	Seasoning of wood in steam heated chamber	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	Green
162.0	Tea processing and blending														Green
162.1	Tea processing	0	0	0	0	25	0	25	50	0	0	0	50.0	Green	
162.2	Blending and packing of tea	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White

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163.0	Cardboard or corrugated box and paper products (excluding paper or pulp manufacturing and without using boilers)	0	0	0	0	0	20	0	20	0	0	0	20.0	White	Green
164.0	Leather foot wear and leather products (excluding tanning and hide processing)	0	0	0	0	0	20	0	20	0	0	0	20.0	White	Green
165.0	Assembly of air coolers /conditioners, repairing and servicing	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
166.0	Assembly of bicycles ,baby carriages and other small non motorizing vehicles	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
167.0	Bailing (hydraulic press)of waste papers	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
168.0	Bio fertilizer and bio-pesticides without using inorganic chemicals	0	0	0	0	0	20	0	20	0	0	0	20.0	White	White
169.0	Biscuits trays etc from rolled PVC sheet (using automatic vacuum forming machines)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
170.0	Block making of printing without foundry (excluding wooden block making)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
171.0	Chalk making from plaster of Paris (only casting without boilers etc.(sun drying / electrical oven)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
172.0	Compressed oxygen gas from crude liquid oxygen (without use of any solvents and by maintaining pressure & temperature only for separation of other gases)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
173.0	Cotton and woollen hosiers making (Dry process only without any dyeing / washing operation)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White

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174.0	Diesel pump repairing and servicing (complete mechanical dry process)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
175.0	Electric lamp (bulb) and CFL manufacturing by assembling only	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
176.0	Electrical and electronic item assembling (completely dry process)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
177.0	Engineering and fabrication units (dry process without any heat treatment / metal surface finishing operations / painting)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
178.0	Flavoured betel nuts production/ grinding (completely dry mechanical operations)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
179.0	Fountain pen manufacturing by assembling only	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
180.0	Glass and ampules and vials making from glass tubes	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
181.0	Glass putty and sealant (by mixing with machine only)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
182.0	Ground nut decorticating	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
183.0	Handloom/ carpet weaving (without dyeing and bleaching operation)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
184.0	Leather cutting and stitching (more than 10 machine and using motor)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
185.0	Manufacturing of metal caps containers etc	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
186.0	Manufacturing of shoe brush and wire brush	0	0	0	0	0	20	0	20	0	0	0	20.0	White	White
187.0	Medical oxygen	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White

188.0	Organic and inorganic nutrients (by physical mixing)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
189.0	Organic manure (manual mixing)	0	0	0	0	20	0	20	0	0	0	0	20.0	White	White
190.0	Packing of powdered milk	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
191.0	Paper pins and u clips	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
192.0	Repairing of electric motors and generators (dry mechanical process)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
193.0	Rope (plastic and cotton)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
194.0	Scientific and mathematical instrument manufacturing (assembling only)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
195.0	Solar module non-conventional energy apparatus manufacturing unit	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
196.0	Solar power generation through solar photovoltaic cell and wind power	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
197.0	Surgical and medical products assembling only (not involving effluent / emission generating processes)	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
198.0	Used Cooking oil (UCO) collection centers	0	0	0	0	0	0	0	0	0	0	0	0.0	White	White
199.0	Household bio-digesters/gobar-gas (cow-dung) plants based on biodegradable wastes, etc.	0	0	0	0	20	0	20	0	0	0	0	20.0	White	White
2. Non-industrial Operations															
A. Environment Management Facilities															
1.0	Common Effluent Treatment Plant (CETP)														Red

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1.1	Capacity \geq 500 KLD	25	30	35	90	0	0	0	0	50	40	90	94.5	Red	
1.2	100 KLD \leq Capacity < 500 KLD	25	30	30	85	0	0	0	0	50	30	80	91.0	Red	
1.3	50 KLD \leq Capacity < 100 KLD	25	30	25	80	0	0	0	0	50	20	70	87.0	Red	
1.4	10 KLD \leq Capacity < 50 KLD	25	30	20	75	0	0	0	0	50	20	70	83.8	Red	
1.5	Capacity <10 KLD	25	30	15	70	0	0	0	0	50	10	60	79.0	Orange	
2.0	Sewage Treatment Plant	20	0	35	55	0	20	0	20	0	0	0	59.5	Orange	Red
3.0	Common Bio-medical Waste Treatment Facility (CBWTF)														Red
3.1	CBWTF	20	25	20	65	35	20	25	80	30	20	50	91.5	Red	
3.2	CBWTF using cleaner/gaseous fuel	20	25	20	65	35	20	10	65	30	20	50	85.1	Red	
4	Construction and Demolition (C&D) Waste Processing Plants	0	0	0	0	25	25	25	75	0	10	10	76.3	Orange	Orange
B. Infrastructure Facilities															
1.0	Airports														
1.1	Airports with hangers/freight handling/repairing facilities	20	25	35	80	25	0	25	50	40	10	50	90.0	Red	Red
1.2	Airports without hangers/freight handling facilities	20	25	25	70	0	0	0	0	0	0	0	70.0	Orange	
2.0	Ports and harbours														Red
2.1	Ports and harbours, jetties and dredging operations	20	30	25	75	0	25	0	25	40	20	60	85.6	Red	
2.2	Ports and harbours (only containers handling)	20	25	20	65	0	25	0	25	40	10	50	78.1	Orange	

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3.0	Railway stations														Red
3.1	Railway Stations (Waste water Generation \geq 500 KLD)	20	0	35	55	0	0	0	0	0	0	0	55.0	Orange	
3.2	Railway Stations (Waste water Generation \geq 10 KLD, but $<$ 500 KLD)	20	0	20	40	0	0	0	0	0	0	0	40.0	Green	
4.0	Building construction projects														
4.1	Building construction project \geq 20,000 sq. m. built-up area	20	0	35	55	0	0	0	0	0	0	0	55.0	Orange	Orange
4.2	Building construction project \geq 5,000 sq. m., but $<$ 20,000 sq. m. built-up area (without connectivity to terminal STP)	20	0	25	45	0	0	0	0	0	0	0	45.0	Green	
5.0	New highway construction project	0	0	0	0	20	25	0	45	0	0	0	45.0	Green	Orange
6.0	Railway sidings														Green
6.1	Railway sidings / Mineral stock yard	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	
6.2	Railway sidings for defence purpose	0	0	0	0	0	0	0	0	0	0	0	0.0	White	
7.0	Oil and gas transportation pipeline	0	0	0	0	25	0	10	35	0	0	0	35.0	Green	Green
C. Service Sector															
1.0	Health Care Establishments (HCEs) (as defined under Bio-medical Waste Management Rules, 2016)														Red
1.1	200 & above bedded HCEs	20	25	30	75	0	0	0	0	40	10	50	81.3	Red	
1.2	100 to 199 bedded HCEs	20	25	25	70	0	0	0	0	40	10	50	77.5	Orange	
1.3	Up to 99 bedded HCEs	20	25	20	65	0	0	0	0	40	10	50	73.8	Orange	

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2.0	Hotels														
2.1	Hotels (above 3 star) or hotels having 100 & above rooms	20	25	30	75	25	0	25	50	0	0	0	81.3	Red	Red
2.2	Hotels (above 3 star) or hotels having 100 & above rooms (based on cleaner /gaseous fuel)	20	25	30	75	25	0	10	35	0	0	0	79.4	Orange	
2.3	Hotels (up to 3 star) or hotels having more than 20 rooms but less than 100 rooms.	20	25	20	65	25	0	25	50	0	0	0	73.8	Orange	Orange
2.4	Hotels (up to 3 star) or hotels having more than 20 rooms but less than 100 rooms (based on cleaner/gaseous fuel)	20	25	20	65	25	0	10	35	0	0	0	71.1	Orange	
2.5	Hotels up to 20 rooms	10	25	15	50	0	0	10	10	0	0	0	52.5	Green	Green
3.0	Railway locomotive work shop/ Integrated road transport workshop/ Authorized service centers	20	25	25	70	30	25	0	55	40	20	60	87.3	Red	Red
4.0	Automobile service stations/ workshops	20	25	20	65	20	0	0	20	40	10	50	77.3	Orange	Orange
5.0	Mechanized laundry (using oil fired boiler)	20	0	20	40	25	0	25	50	0	0	0	60.0	Orange	Orange
6.0	Gold Assaying & Hallmarking Centres	0	0	0	0	35	0	0	35	50	10	60	67.0	Orange	Orange
7.0	Facility of handling, storage and transportation of food grains in bulk	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
8.0	Flyash export or disposal operations	0	0	0	0	0	25	0	25	0	0	0	25.0	Green	Green
9.0	Gaushalas	25	0	20	45	0	20	0	20	0	0	0	50.5	Green	Green

3. Special Category Projects																	
1.0	Nuclear power plants													Red	Red	High potential to damage due to use of radio-active materials	
2.0	Hydel power plants																High potential to damage river ecosystem
2.1	Hydel power plants (Capacity > 25 MW)													Red	Red		
2.2	Mini Hydel power plants (Capacity from more than 5 MVA and up to 25 MW)													Orange	White		
2.3	Mini Hydel power plants (Capacity ≤ 5 MW)													Green	White		
3.0	River sand mining																High potential to damage river ecosystem
3.1	River sand mining (>25 hectare)													Red			
3.2	River sand mining (>5 to 25 hectare)													Orange			
3.3	River sand mining (up to 5 hectare)													Green			

RESERVED

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition No.873 of 2015 (M/S)

New Tarai Stone Crusher ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.725 of 2015 (M/S)

Bhagwati Stone Industries ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.727 of 2015 (M/S)

Badesha Stone Crusher ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.728 of 2015 (M/S)

Devbhoomi Stone Company Pvt. LTd ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.874 of 2015 (M/S)

M/S Sai Babuji Stone Crusher Pvt. Ltd. ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.876 of 2015 (M/S)

Sri Balaji Stone Industry ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.877 of 2015 (M/S)

M/S Mahaluxmi Stone Industries ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.965 of 2015 (M/S)

M/S Gola Stone Industries Pvt. Ltd. ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.1459 of 2015 (M/S)

M/S Anand Stone Crusher ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

Present: - Mr. Arvind Vasisth, Senior Advocate assisted by Mr. D.S. Patni and
Mr. Piyush Garg, Advocate for the petitioner.
Mr. Pankaj Purohit, Deputy Advocate General assisted by Mr. Mohit
Mauleki, Brief Holder for the State of Uttarakhand.

With

Writ Petition No.3111 of 2015 (M/S)

M/S Harihar Stone Crusher Pvt. Ltd. ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.3112 of 2015 (M/S)

M/S B.B.S.B Stone Crusher Pvt. Ltd. ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

With

Writ Petition No.3160 of 2015 (M/S)

M/S New Shubham Stone Crusher. ... Petitioner

vs

State of Uttarakhand and another ... Respondents

With

Writ Petition No.1363 of 2016 (M/S)

M/S Baba Nand Singh Ji and Associates ... Petitioners

vs

State of Uttarakhand ... Respondents
& others

Present :- Mr. Dushyant Mainali, Advocate for the petitioners.
Mr. Pankaj Purohit, Deputy Advocate General assisted by Mr. Mohit Mauleki, Brief Holder for the State of Uttarakhand.

With

Writ Petition No.3241 of 2015 (M/S)

Bazpur Stone Crusher Pvt. Ltd. ... Petitioner

vs

State of Uttarakhand ... Respondents
& others

Present :- Mr. S.R.S. Gill, Advocate for the petitioner.
Mr. Pankaj Purohit, Deputy Advocate General assisted by Mr. Mohit Mauleki, Brief Holder for the State of Uttarakhand.

Hon'ble Alok Singh, J.

1) First and foremost, it needs to be mentioned here that earlier, a similar issue was raised by some similarly situated stone crusher units by means of filing a **Writ Petition No.1365 of 2014 (M/S)**, titled as **M/s Himalaya Stone Industries & others vs. State of Uttarakhand & others**, before the coordinate bench of this Court, which was dismissed vide judgment and order dated 07.10.2014 on the ground, *inter alia*, that the Notification dated 02.05.2013 had not been assailed in the aforesaid petition and, therefore, the question as to whether the sand and grits changes its character after being processed in

the crusher cannot be answered. The relevant portion of the judgment dated 07.10.2014 is reproduced hereinbelow:-

“21. Prior to issuance of notification dated 2nd May, 2013, there was specific exclusion clause in Entry no.94 of Schedule II (B), excluding boulders and grits and sand obtained by crushing by the stone crusher, but after the issuance of notification, exclusion clause is omitted in Entry no.94 of Schedule II (B). The Uttarakhand VAT Act has seven Schedules and in every Schedule, there is the name of the item and the rate of tax leviable against that item, are mentioned. If any item is not included in any of the Schedule mentioned, then the tax leviable of such item will be 13.5%. Since the items processed by the petitioners are not covered by any entry, they have been asked to pay tax at the rate of 13.5%. The argument of learned Senior Advocate for the petitioners that State has not jurisdiction to levy the tax in excess of 5% in respect of the goods, which are covered by Schedule II of the Act, cannot be accepted in view of notification dated 2nd May, 2013, as in a taxing Act it is not possible to interpret the language which does not follow from the plain reading of the statute words. This cannot be done unless it is held that all the sand and bazri, which are obtained from the river bed material, whether by screening the same with water or by crushing the same, continues to be the river bed sand and bazri? The petitioners expect from the Court to decide the question whether the sand and bazri, which is obtained after crushing river bed material also continues to be known as river sand or river bazri? In other words whether even after processing by crushing it retains its character? And in such event, tax, as given in the Schedule, is required to be given. In the present case, relief sought is in the nature of mandamus restraining the respondents from charging VAT in excess of 5% on the sale of river sand and river bazri. The petitioner has neither challenged the notification dated 2nd May, 2013 nor the notice dated 19.06.2013 issued by respondent no.3. In such situation, question raised by the petitioners, cannot be answered.”

2) Feeling aggrieved by the said judgment, appellants (Himalaya Stone Industries) preferred a Special Appeal No.64 of 2015 before the Division Bench of this Court. It appears that in the meanwhile, several writ petitions have also been filed seeking a writ of mandamus restraining the State from charging VAT in excess of 5% on the sale of river sand and river bazri, which are

screened with water by separating other materials or are otherwise processed in crusher, in accordance with Schedule II (B) of the Act, 2005. It was also prayed to issue a writ of mandamus restraining the State from imposing VAT @ 13.5% treating the goods, viz. river sand and river bazri which are screened with water by separating other materials or are otherwise processed in crusher, as unclassified item.

3) During the pendency of the said Special Appeal No.64 of 2015, petitioners/appellants sought permission to amend the writ petition seeking incorporation of the prayer for quashing the Notification dated 02.05.2013. Ultimately, vide order dated 11.04.2018, the appellants were permitted to withdraw the aforesaid Special Appeal as well as Writ Petition filed before this Court with liberty to institute the writ petition on the same and similar grounds as advised. That is how, the present bunch of writ petitions are being taken up and are being decided by this judgment.

4) As all the above-mentioned petitions have arisen out of the common issue, hence, all petitions are being taken up together and are being decided by this common verdict.

5) For the sake of convenience, the facts of Writ Petition No.873 of 2015 (M/S) is being taken as a leading case. The petitioner seeks following relief, among others:

“(a) Issue a writ, order or direction in the nature of mandamus restraining and prohibiting the respondents from charging VAT in excess of 5% on the sale of river sand and river bazri which are screened with water by separating other materials or are otherwise processed in crusher, in accordance with Schedule II B of the VAT Act.

(b) Issue a writ, order or direction in the nature of mandamus restraining and prohibiting the respondents from imposing VAT at the rate of 13.5% treating the aforesaid goods viz. river sand and river bazri which are screened with water by separating other materials or are otherwise processed in crusher, as unclassified item.

(b-a) Or in the alternative be pleased to issue a writ order or direction in the nature of mandamus / direction declaring the Notification No.541/2013/55 (120)/XXVII (8)2001 dated 02.05.2013 as discriminatory, ultra-vires, unconstitutional, illegal and against the law laid down by the Hon'ble Apex Court."

6) The facts of the case, in a nutshell, are that the petitioner is a registered dealer under the Uttarakhand VAT Act, 2005 and is carrying on business of sale of stone grits, sand, bazri etc. and is paying tax at the prescribed rate on the sales. The petitioner purchases river bed materials from the Uttarakhand Forest Development Corporation and the Forest Department after paying due royalty and other charges for the same. The Uttarakhand Forest Development Corporation, after charging amounts, including certain taxes, permit the petitioner to obtain bed materials, which contains sand, bazri and boulders. After collecting the same from the river bed materials, they are sold by the petitioner after screening with water or after processing in crusher. The boulders, which are obtained from river bed, are converted into small bazri/grits by the petitioner.

7) Before proceeding further, it would be appropriate to reproduce the relevant provisions of the Uttarakhand VAT Act, 2005 (*hereinafter referred to as the Act, 2005*). Sub-section (2)(b) of Section 4 of the Act, 2005 reads as under :-

“4. Rate of Tax -

(2)(b) Subject to the provisions of section 3, a dealer shall be liable to pay tax on his taxable turnover –

(i) At every point of sale at the rate hereafter provided:

(a) In respect of goods specified in Schedule II (A)

1 percent;

(b) In respect of goods specified in Schedule II (B)

5 percent;

(c) In respect of goods specified in Schedule II (C) at the rate specified therein;

(d) In respect of goods other than those included in any [13.5 percent] of the Schedules.

8) Perusal of sub-section (2)(b) of Section 4 of the Act, 2005 reveals that a dealer shall be liable to pay tax @ 5 percent in respect of goods specified in Schedule II (B) and so far as the goods other than those included in any of the Schedules are concerned, a dealer shall be liable to pay tax @ 13.5 percent.

9) At this present juncture, it is necessary to incorporate the Old Entry 94 of Schedule II (B), which is extracted as under:

Sl. No.	Item	Rate of tax	Entry
94	River sand and grit excluding (a) boulders and (b) grit and sand manufactured by stone crushers	4 %	Schedule - II (B) (94)

10) The aforesaid Old Entry 94 was substituted by Notification No.04/XXVII(8)/2006 dated 21.01.2006 in the following terms:

Sl.No.	Item	Rate of tax	Entry
94	River sand, grit & boulders	4%	Schedule-II (B) (94)

11) By the aforesaid Notification issued in 2006, grit and boulders, which were excluded in old Entry, were also added / included. Thereafter, by the impugned Notification No.541/2013/55(120)/XXVII(8)/2001 dated 2nd May, 2013, the Entry 94 of Schedule II (B) has, now, been substituted, which is to the following effect:-

Sl.No.	Item	Rate of tax	Entry
94	<i>River sand and River Bazri</i>	5%	<i>Schedule-II (B) (94)</i>

12) By the impugned notification issued in the year 2013, '*River sand and River Bazri*' have been specified in Entry 94 of Schedule II (B). Now, the assessing authority is compelling the stone crushers to deposit the tax @ 13.5% as the goods, which are being sold by the petitioner after crushing process, come under the goods other than in any of the Schedules. Per contra, the stone crushers contend that the goods, which are being sold by them, come within the ambit of Schedule II (B) and, therefore, the assessing authority can levy tax @ 5 percent only instead of 13.5%. The case of the Stone crushers is that the assessing authority cannot demand the VAT @ 13.5% on the sale of sand and bazri, which are obtained from the river bed material by either screening or crushing, as even after the said process, the same remains '*river sand*' and '*river bazri*'. In the process undertaken by the stone crusher units, the river sand and river bazri are screened with water and, after the process of crushing them, the boulders are crushed into different pieces/sizes, but it remains the same '*river sand*' and '*river bazri*'. The petitioner contends that once the stone crusher unit purchases river bed materials (i.e. river sand and river bazri) from the Forest Development / competent authority after paying due royalty and other charges (i.e. @ 5%) for the same and the petitioner after crushing boulders into different pieces/sizes (i.e. *gitti, small stones, stone chips, etc.*), the Government cannot levy tax @ 13.5% with the aid of sub-section 2(b)(d) of Section 4 of the VAT Act and on the ground that the *gitti, small stones, stone chips, etc.* (which came into existence after crushing boulders) do not come under the purview of the goods specified in Schedule II (B).

13) Keeping in view the above, this Court deems it proper to frame the following questions in order to adjudicate the matter in a proper manner : -

“(i) Whether the river sand and river bazri after being crushed in the crusher remains the same commercial commodity or it emerges into a new commercial commodity?”

“(ii) If both the commodities are one & same and no new commercial commodity comes into existence, then, as to whether the assessing authority can make any classification between the same commercial commodity and whether the assessing authority can levy different rate of tax on same commercial commodity?”

14) At the first flush, the claim of the State Government appears to be alluring and plausible while looking at Entry 94, but on a closer scrutiny, it cannot be accepted for the reasons, which will be dealt with in the ongoing paragraphs.

15) Hon'ble Supreme Court in the case of **Commissioner of Sales Tax, U.P. vs. Lal Kunwa Stone Crusher (P) Ltd., AIR 2000 SC 1161** had an occasion to deal with a question as to whether gitti, stone chips and dust continue to be stone or on crushing stone boulders into gitti, stone chips and dust different commercial goods emerge so as to attract tax on their sale. It was held by Hon'ble Supreme Court in **Lal Kunwa's** case (supra) that the stone, gitti and articles of stones are all of similar nature though by size they may be different and even if gitti, kankar, stone ballast, etc. may all be looked upon as separate in commercial character from stone boulders offered for sale in the market, yet it cannot be presumed that Entry 40 of the

notification is intended to describe the same as not stone at all. It was also held that in fact, the term 'stone' is wide enough to include the various forms, such as, gitti, kankar, stone ballast. The view expressed in **Lal Kunwa's** case (supra) has also been followed in **State of Maharashtra vs. Mahalaxmi Stores, (2003) 129 STC 79**, wherein the issue was as to whether the Tribunal was justified in holding that crushing of boulders resulting in metal of different sizes ordinarily known as Gitti does not amount to manufacture or not. Hon'ble Supreme Court has held as follows :-

“5.But it may be pointed out that every type of variation of the goods or finishing of goods would not amount to manufacture unless it results in emergence of new commercial commodity. In the instant case, the very nature of the activity does not result in manufacture because no new commercial commodity comes into existence.”

16) In the case of **Ayurveda Pharmacy & another vs. State of Tamil Nadu, (1989) Supp. 4 SCC 165**, the sales tax @ 30% on sale of a class of medical preparations, viz., Arishtams and Asavas, having greater alcoholic content was challenged on the ground of being discriminatory as all other medical preparations were taxable at a lower rate of 7%. Hon'ble Supreme Court has held as follows:-

“6. It is open to the Legislature, or the State Government if it is authorized in that behalf by the Legislature, to select different rates of tax for different commodities. But, where the commodities belong to the same class or category, there must be a rational basis for discriminating between one commodity and another for the purpose of imposing tax.”

17) Hon'ble Supreme Court in **Ayurveda Pharmacy's** case (supra) also held that it was not satisfied with the reason given by the State for imposition of a higher rate of tax on a commodity belonging to the same class or category, i.e. medicinal preparation.

18) Hon'ble Apex Court in **Mauri Yeast India Private Limited vs. State of Uttar Pradesh & another, (2008) 5 SCC 680** has dealt with a question as to whether 'yeast' could be covered by the entry 'chemicals of all kinds' or not. Hon'ble Apex Court held that if there is a conflict between two entries wherein one leading to the tariff entry and another to the residuary entry, the former should be preferred. It was also held as follows:

"57. Common parlance or commercial parlance test, we may notice has been applied recently in HPL Chemicals Ltd. v CCE stating : (SCC p.220, para 31)

31. It was submitted by the learned Senior Counsel appearing for the Revenue that the goods were classifiable under Heading 38.23 (now 38.24) as 'residual products of the chemical or allied industries, not elsewhere specified or included' which was the last item covered by Heading 38.23. The said Heading 38.23 is only a residuary heading covering residual product of chemical or allied industries 'not elsewhere specified or included'. In the present case since the goods were covered by a specific heading i.e. Heading 25.01, the same cannot be classified under the residuary heading at all. This position is clearly laid down Rule 3(a) of the Interpretative Rules set out above. As per the said Interpretative Rule 3(a), the heading which provides the most specific description shall be preferred to the heading providing a more general description. This position is also well settled by a number of judgments of this Court. Reference may be made to Bharat Forge and Press Industries (P) Ltd. v CCE (1990) 1 SCC 532. It was observed in para 4 inter alia as under:

4. The question before us is whether the Department is right in claiming that the items in question are dutiable under Tariff Entry 68. This, as mentioned already, is the residuary entry and only such goods as cannot be brought under the various

specific entries in the tariff should be attempted to be brought under the residuary entry. In other words, unless the Department can establish that the goods in question can by no conceivable process of reasoning be brought under any of the tariff items, resort cannot be had to the residual item.

58. In our opinion, "yeast" is a chemical within the meaning of the entry in question."

19) Hon'ble Supreme Court in the case of **State of Uttarakhand & others vs. Kumaon Stone Crusher in Civil Appeal No.14874 of 2017** decided on 15.09.2017 has dealt with a similar issue wherein M/s Kumaon Stone Crusher filed a petition before this High Court for quashing the order dated 14.06.1999 issued by the Conservator of Forest and order dated 01.06.1999 issued by the Divisional Forest Officer directing for making recovery and levy of Transit Fee upon the finished item of stone i.e. stone grits, stone chips etc. from M/s Kumaon Stone Crusher. The case of Kumaon Stone Crusher was that its stone crusher which collects the boulders from the bank of a river, which is a forest, Transit Fee is charged and paid. **After taking the boulders to the crushing centre and involving manufacturing process, boulders are converted into the commercial commodity, namely, stone grits & chips**, and it was pleaded that after it becomes a commercial commodity, it ceases to be as 'forest produce' and no Transit Fee can be charged and recovered thereafter. This Court, after hearing the parties, took a view that after river bed material is converted into the washed and single pea gravel and bajri after involving manufacturing process, a new commercial commodity comes into existence and same ceases to be a forest produce. When the matter came up before Hon'ble Supreme Court, the stand of the State of Uttarakhand in the aforesaid **Civil Appeal No.14874 of 2017** are as follows:

“VI. Submissions with regard to the judgment of Uttarakhand High Court.

52. As noted above both the State of Uttarakhand and State of U.P. have challenged the judgment of Uttarakhand High Court. Shri Dinesh Dwivedi, learned senior counsel questioning the judgment dated 01.07.2004 of Uttarakhand High Court in M/s. Kumaon Stone Crusher vs State of Uttarakhand, submits that boulders crushed into grits retain same characteristic that is forest produce. By obtaining grits, stone chips and dust no new material is obtained. Challenging the judgment of Uttarakhand High Court in M/s. Gupta Builders dated 26.06.2007, it is submitted that the mere fact that royalty has been paid by the writ petitioners in accordance with the Uttar Pradesh Minor Mineral (Concession) Rules, 1963 as adopted in Uttarakhand by Uttarakhand Minor Minerals (Concession) Rules, 2001 shall have no effect on the entitlement of the State to levy transit fee. The judgment of the High court that no transit fee can be levied on the minerals is erroneous. It is further submitted that the High Court erred in adopting a very restrictive meaning of word ‘forest’ whereas the forest has to be understood in a wide sense. It is contended that Forest Act, 1927 and MMDR Act, 1957 operate in different fields. In so far as the case of the writ petitioners is that transit fee is being charged for second transit also. It is submitted that transit pass has its destination and after it reaches its destination, the pass comes to an end, the transit fee can be validly charged.

20) After noticing the submissions of parties, Hon’ble Apex Court in the aforesaid civil appeal framed the following issue and held as under:-

“ix. Whether by Manufacturing process / chemical Treatment as claimed by the writ petitioners, the forest produce loses its character of forest produce.”

64. In CST vs Lal Kunwa Stone Crusher (P) Ltd., (2000) 3 SCC 525, the Court was considering liability of Trade Tax on stone chips, gittis and stone ballast. The question raised before the Court was, as to whether, the stone gittis, sand chips and dust continue to be stone grits, chips and dust or after crushing them, they get converted into a new commercial products, so as to attract the tax on their sale. The case of dealer was that at the time of purchase of goods sales tax has been paid hence, goods emerging out of same are not liable to be taxed again. This Court held that the word ‘stone’ is wide enough to accept various forms of grits, gitti, kankar and ballast hence, no tax was leviable on the sand chips, grits and dust etc. In para 5 following was held :

“5. The view taken by the Tribunal as affirmed by the High Court is that the goods continue to be stone and they are not commercially different goods to be identified differently for the purposes of sales tax. The decision relied on by the minority view in the Tribunal in Reliable Rocks Builders & Suppliers vs State of Karnataka turned on the concept of consumption of goods for the purpose of bringing into existence new goods. In that case the Court was not concerned with an entry of the nature with which we are concerned in the present case. Where the dealer had brought into existence new commercial goods by consuming the boulders to bring out small pieces of stones, it was held that such activity attracted purchase tax. In the present case, however, stone, as such, and gitti and articles of stones are all of similar nature though by size they may be difference. Even if gitti, kankar, stone ballast, etc. may all be looked upon as separate in commercial character from stone boulders offered for sale in the market, yet it cannot be presumed that Entry 40 of the notification intended to describe the same as not stone at all. In fact the term “stone” is wide enough to include the various forms such as gitti, kankar, stone ballast. In that view of the matter, we think that the view taken by the majority of the Tribunal and affirmed by the High Court stands to reason. We are, therefore, not inclined to interfere with the same.”

65. The above judgment held that the nature and character of the stone remains the same, even after, crushing the boulders into small stones, dust etc. Reliance by the writ petitioners is also placed on judgment in (2003) 3 SCC 122, *Tej Bahadur Dube (Dead by Lrs.) vs. Forest Range Officer F. S. (S.W.), Hyderabad*. In the above case, the appellant was charged for violation of Rule 3 to 7 of the A.P. Sandalwood and Red Sanderswood Transit Rules, 1969. The assessee was found transporting finished sandalwood products. He was charged with the violation of aforesaid rules. Assessee's case was that he has obtained permission of the authorities for converting sandalwood purchased by him into various types of handles which are ultimately used in other sandalwood handicrafts. This Court held that sandalwood products which have been converted into such products after obtaining proper permission was not prohibited, in para 6 following was held :

“6. As noticed above, the original appellant was a holder of a licence to deal in and stock sandalwood. From the material on record, it is seen that the said appellant had obtained necessary permit from the competent authorities for converting the sandalwood purchased by him into various types of handles which are ultimately used in other sandalwood handicrafts which permission was valid up to 31.12.1982 period covering the period of seizure. The appellant had contended that it is pursuant to the said permission he had converted the sandalwood pellets into handles to be used in the other sandalwood artifacts and he had informed the authorities concerned about such conversions as per Exts. P-18 to P-27. It is also the case of the appellant that concerted sandalwood artifacts or parts thereof do not require any transit permit and it is only sandalwood in its original form or chips and powder of sandalwood which requires a transit permit. The trial court has agreed with this submission of the appellant. We also notice under the Rules and the Act what is prohibited is the transportation of sandalwood as defined in Section 2 (o) of the Act been converted into such products after obtaining proper permission from the authorities. Such converted sandalwood products under the Rules do not require any transit permit. We say so because the Rules referred to in these proceedings do not contemplate such transit permit is required. On the contrary, the respondent argues that even

converted sandalwood products require transit permit because they remained to be sandalwood as contemplated under Section 2 (o) of the Act. In the absence of any specific rules or provisions in the Act to this effect, we are unable to agree with this argument. We are of the opinion that once sandalwood is subjected to a certain process from which a sandalwood product is lawfully obtained, then such products ceases to be sandalwood as understood in Section 2 (o) of the Act.”

67. *In this context, it is necessary to refer to a Three Judge Bench Judgment of this Court in Karnataka Forest Development Corporation Ltd. vs. Cantreads Private Limited and others (1994) 4 SCC 455. This Court had occasion to consider Karnataka Forest Act, 1963. Caoulchouc or latex covers natural covering sheets of various grades or not, was the question under consideration. After noticing the various dictionary meanings of caoutchouc, it was held that since processing does not result in brining out a new commodity but it preserves the same and rendered it fit for markets, it does not change its character hence, it remained a Forest Produce. Thus rubber sheets converted from caoutchouc continue to be a Forest Produce. In the above case, this court has also held that a ‘test of commercial parlance’ by considering entries in sales tax is not applicable while considering the definition of Forest Produce.*

21) After discussing various case law, Hon’ble Supreme Court in the aforementioned civil appeal has held that the crushing of stones, stone boulders into stone grits, stone chips and stone dust does not result into a new commodity different from forest produce. It was held that the crushed materials continue to be stone and retain their nature of forest produce.

22) In the instant case, the case of the petitioner is that in the process undertaken by the stone crusher units, the river sand and river bazri are screened with water and, after the process of crushing them, the bazri/boulders are crushed into different pieces/sizes, but it remains the same ‘river sand’ and ‘river bazri’. But, the State Government is compelling the stone crushers to deposit the tax @ 13.5% as, according to the State

Government, the same comes under the goods other than in any of the Schedules. The assessing authority cannot demand the VAT @ 13.5% on the sale of sand and bazri, which are obtained from the river bed material by either screening or crushing them into small pieces, as even after the said process, the same remains '*river sand*' and '*river bazri*'.

23) In view of the foregoing discussion, this Court is of the opinion that the river sand and river bazri after being crushed in the crusher remains the same commercial commodity and it does not emerge into a new commercial commodity. After the process of crushing, the bazri / boulders are crushed into different pieces/sizes, but it remains the same '*river sand*' and '*river bazri*' and both are of similar nature and no new commercial commodity comes into existence. If the new commercial commodity does not come into existence, the assessing authority can not levy rate of tax on same commercial commodity on which the tax @ 5% has already been levied as provided for the goods specified in Schedule II (B). Therefore, this Court is of the opinion that the assessing authority cannot have two stands in respect of the similar commodity. The Government can declare different rates in respect of different goods only, but it cannot levy different taxes in respect of similar nature of goods/commodities. No reasonable classification can be made between the same goods/commodity. Entry 94 of Schedule II (B) is bound to cover the *stone, gitti, stone chips, stone ballast etc.*, which come into existence after crushing of boulders. The questions posed in para 13 are answered accordingly.

24) The aforesaid view is fully fortified by the decision of Hon'ble Supreme Court in **Lal Kunwa's** case (supra) wherein it has been held that the stone, gitti and articles of stones are all of

similar nature though they may be of different sizes and even if gitti, kankar, stone ballast, etc. may all be looked upon as separate in commercial character from stone boulders offered for sale in the market, yet they all are 'stone' and hence not taxable as a separate commodity other than the boulders from which they were obtained.

25) The view expressed in this judgment is also abundantly fortified by the decision of Hon'ble Apex Court in **Kumaon Stone Crusher's** (supra), in which, it has been held that the crushing of stones, stone boulders into stone grits, stone chips and stone dust does not result into a new commodity different from forest produce and the crushed materials continue to be stone and retain their nature of forest produce.

26) In view of the observations made above, all the writ petitions are disposed of. No order as to costs.

(Alok Singh, J.)

Dated 30th October, 2018

Rawat