

BUSINESS / PROFESSION CODES FOR ITR FORMS

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001	√	X	X	√
	Growing and manufacturing of coffee	01002	√	X	X	√
	Growing and manufacturing of rubber	01003	√	X	X	√
	Market gardening and horticulture specialties	01004	√	X	X	√
	Raising of silk worms and production of silk	01005	√	X	X	√
	Raising of bees and production of honey	01006	√	X	X	√
	Raising of poultry and production of eggs	01007	√	X	X	√
	Rearing of sheep and production of wool	01008	√	X	X	√
	Rearing of animals and production of animal products	01009	√	X	X	√
	Agricultural and animal husbandry services	01010	√	X	X	√
	Soil conservation, soil testing and soil desalination services	01011	√	X	X	√
	Hunting, trapping and game propagation services	01012	√	X	X	√
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013	√	X	X	√
	Gathering of tendu leaves	01014	√	X	X	√
	Gathering of other wild growing materials	01015	√	X	X	√
	Forestry service activities, timber cruising, afforestation and reforestation	01016	√	X	X	√
	Logging service activities, transport of logs within the forest	01017	√	X	X	√
	Other agriculture, animal husbandry or forestry activity n.e.c	01018	√	X	X	√
FISH FARMING	Fishing on commercial basis in inland waters	02001	√	X	X	√
	Fishing on commercial basis in ocean and coastal areas	02002	√	X	X	√
	Fish farming	02003	√	X	X	√
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004	√	X	X	√
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005	√	X	X	√
	Other Fish farming activity n.e.c	02006	√	X	X	√
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001	√	X	X	√
	Mining and agglomeration of lignite	03002	√	X	X	√
	Extraction and agglomeration of peat	03003	√	X	X	√
	Extraction of crude petroleum and natural gas	03004	√	X	X	√
	Service activities incidental to oil and gas extraction excluding surveying	03005	√	X	X	√
	Mining of uranium and thorium ores	03006	√	X	X	√
	Mining of iron ores	03007	√	X	X	√
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008	√	X	X	√
	Mining of gemstones	03009	√	X	X	√
	Mining of chemical and fertilizer minerals	03010	√	X	X	√
	Mining of quarrying of abrasive materials	03011	√	X	X	√
	Mining of mica, graphite and asbestos	03012	√	X	X	√
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013	√	X	X	√
	Other mining and quarrying	03014	√	X	X	√
	Mining and production of salt	03015	√	X	X	√
	Other mining and quarrying n.e.c	03016	√	X	X	√
MANUFACTURING	Production, processing and preservation of meat and meat products	04001	√	X	X	√
	Production, processing and preservation of fish and fish products	04002	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Manufacture of vegetable oil, animal oil and fats	04003	√	X	X	√
	Processing of fruits, vegetables and edible nuts	04004	√	X	X	√
	Manufacture of dairy products	04005	√	X	X	√
	Manufacture of sugar	04006	√	X	X	√
	Manufacture of cocoa, chocolates and sugar confectionery	04007	√	X	X	√
	Flour milling	04008	√	X	X	√
	Rice milling	04009	√	X	X	√
	Dal milling	04010	√	X	X	√
	Manufacture of other grain mill products	04011	√	X	X	√
	Manufacture of bakery products	04012	√	X	X	√
	Manufacture of starch products	04013	√	X	X	√
	Manufacture of animal feeds	04014	√	X	X	√
	Manufacture of other food products	04015	√	X	X	√
	Manufacturing of wines	04016	√	X	X	√
	Manufacture of beer	04017	√	X	X	√
	Manufacture of malt liquors	04018	√	X	X	√
	Distilling and blending of spirits, production of ethyl alcohol	04019	√	X	X	√
	Manufacture of mineral water	04020	√	X	X	√
	Manufacture of soft drinks	04021	√	X	X	√
	Manufacture of other non-alcoholic beverages	04022	√	X	X	√
	Manufacture of tobacco products	04023	√	X	X	√
	Manufacture of textiles (other than by handloom)	04024	√	X	X	√
	Manufacture of textiles using handlooms (khadi)	04025	√	X	X	√
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026	√	X	X	√
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027	√	X	X	√
	Manufacture of wearing apparel	04028	√	X	X	√
	Tanning and dressing of leather	04029	√	X	X	√
	Manufacture of luggage, handbags and the like saddler and harness	04030	√	X	X	√
	Manufacture of footwear	04031	√	X	X	√
	Manufacture of wood and wood products, cork, straw and plaiting material	04032	√	X	X	√
	Manufacture of paper and paper products	04033	√	X	X	√
	Publishing, printing and reproduction of recorded media	04034	√	X	X	√
	Manufacture of coke oven products	04035	√	X	X	√
	Manufacture of refined petroleum products	04036	√	X	X	√
	Processing of nuclear fuel	04037	√	X	X	√
	Manufacture of fertilizers and nitrogen compounds	04038	√	X	X	√
	Manufacture of plastics in primary forms and of synthetic rubber	04039	√	X	X	√
	Manufacture of paints, varnishes and similar coatings	04040	√	X	X	√
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041	√	X	X	√
	Manufacture of soap and detergents	04042	√	X	X	√
	Manufacture of other chemical products	04043	√	X	X	√
	Manufacture of man-made fibers	04044	√	X	X	√
	Manufacture of rubber products	04045	√	X	X	√
	Manufacture of plastic products	04046	√	X	X	√
	Manufacture of glass and glass products	04047	√	X	X	√
	Manufacture of cement, lime and plaster	04048	√	X	X	√
	Manufacture of articles of concrete, cement and plaster	04049	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Manufacture of Bricks	04050	√	X	X	√
	Manufacture of other clay and ceramic products	04051	√	X	X	√
	Manufacture of other non-metallic mineral products	04052	√	X	X	√
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053	√	X	X	√
	Manufacture of Ferro alloys	04054	√	X	X	√
	Manufacture of Ingots, billets, blooms and slabs etc.	04055	√	X	X	√
	Manufacture of steel products	04056	√	X	X	√
	Manufacture of basic precious and non-ferrous metals	04057	√	X	X	√
	Manufacture of non-metallic mineral products	04058	√	X	X	√
	Casting of metals	04059	√	X	X	√
	Manufacture of fabricated metal products	04060	√	X	X	√
	Manufacture of engines and turbines	04061	√	X	X	√
	Manufacture of pumps and compressors	04062	√	X	X	√
	Manufacture of bearings and gears	04063	√	X	X	√
	Manufacture of ovens and furnaces	04064	√	X	X	√
	Manufacture of lifting and handling equipment	04065	√	X	X	√
	Manufacture of other general purpose machinery	04066	√	X	X	√
	Manufacture of agricultural and forestry machinery	04067	√	X	X	√
	Manufacture of Machine Tools	04068	√	X	X	√
	Manufacture of machinery for metallurgy	04069	√	X	X	√
	Manufacture of machinery for mining, quarrying and constructions	04070	√	X	X	√
	Manufacture of machinery for processing of food and beverages	04071	√	X	X	√
	Manufacture of machinery for leather and textile	04072	√	X	X	√
	Manufacture of weapons and ammunition	04073	√	X	X	√
	Manufacture of other special purpose machinery	04074	√	X	X	√
	Manufacture of domestic appliances	04075	√	X	X	√
	Manufacture of office, accounting and computing machinery	04076	√	X	X	√
	Manufacture of electrical machinery and apparatus	04077	√	X	X	√
	Manufacture of Radio, Television, communication equipment and apparatus	04078	√	X	X	√
	Manufacture of medical and surgical equipment	04079	√	X	X	√
	Manufacture of industrial process control equipment	04080	√	X	X	√
	Manufacture of instruments and appliances for measurements and navigation	04081	√	X	X	√
	Manufacture of optical instruments	04082	√	X	X	√
	Manufacture of watches and clocks	04083	√	X	X	√
	Manufacture of motor vehicles	04084	√	X	X	√
	Manufacture of body of motor vehicles	04085	√	X	X	√
	Manufacture of parts & accessories of motor vehicles & engines	04086	√	X	X	√
	Building & repair of ships and boats	04087	√	X	X	√
	Manufacture of railway locomotive and rolling stocks	04088	√	X	X	√
	Manufacture of aircraft and spacecraft	04089	√	X	X	√
	Manufacture of bicycles	04090	√	X	X	√
	Manufacture of other transport equipment	04091	√	X	X	√
	Manufacture of furniture	04092	√	X	X	√
	Manufacture of jewellery	04093	√	X	X	√
	Manufacture of sports goods	04094	√	X	X	√
	Manufacture of musical instruments	04095	√	X	X	√
	Manufacture of games and toys	04096	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Other manufacturing n.e.c.	04097	√	X	X	√
	Recycling of metal waste and scrap	04098	√	X	X	√
	Recycling of non- metal waste and scrap	04099	√	X	X	√
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001	√	X	X	√
	Manufacture and distribution of gas	05002	√	X	X	√
	Collection, purification and distribution of water	05003	√	X	X	√
	Other essential commodity service n.e.c	05004	√	X	X	√
CONSTRUCTION	Site preparation works	06001	√	X	X	√
	Building of complete constructions or parts-civil contractors	06002	√	X	X	√
	Building installation	06003	√	X	X	√
	Building completion	06004	√	X	X	√
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005	√	X	X	√
	Construction and maintenance of power plants	06006	√	X	X	√
	Construction and maintenance of industrial plants	06007	√	X	X	√
	Construction and maintenance of power transmission and telecommunication lines	06008	√	X	X	√
	Construction of water ways and water reservoirs	06009	√	X	X	√
	Other construction activity n.e.c.	06010	√	X	X	√
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001	√	X	X	√
	Operating of real estate of self-owned buildings (residential and non-residential)	07002	√	X	X	√
	Developing and sub-dividing real estate into lots	07003	√	X	X	√
	Real estate activities on a fee or contract basis	07004	√	X	X	√
	Other real estate/renting services n.e.c	07005	√	X	X	√
RENTING OF MACHINERY	Renting of land transport equipment	08001	√	X	√	√
	Renting of water transport equipment	08002	√	X	X	√
	Renting of air transport equipment	08003	√	X	X	√
	Renting of agricultural machinery and equipment	08004	√	X	X	√
	Renting of construction and civil engineering machinery	08005	√	X	X	√
	Renting of office machinery and equipment	08006	√	X	X	√
	Renting of other machinery and equipment n.e.c.	08007	√	X	X	√
	Renting of personal and household goods n.e.c.	08008	√	X	X	√
	Renting of other machinery n.e.c.	08009	√	X	X	√
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001	√	X	X	√
	Repair and maintenance of motor vehicles	09002	√	X	X	√
	Sale of motor parts and accessories- wholesale and retail	09003	√	X	X	√
	Retail sale of automotive fuel	09004	√	X	X	√
	General commission agents, commodity brokers and auctioneers	09005	X	X	X	√
	Wholesale of agricultural raw material	09006	√	X	X	√
	Wholesale of food & beverages and tobacco	09007	√	X	X	√
	Wholesale of household goods	09008	√	X	X	√
	Wholesale of metals and metal ores	09009	√	X	X	√
	Wholesale of household goods	09010	√	X	X	√
	Wholesale of construction material	09011	√	X	X	√
	Wholesale of hardware and sanitary fittings	09012	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Wholesale of cotton and jute	09013	√	X	X	√
	Wholesale of raw wool and raw silk	09014	√	X	X	√
	Wholesale of other textile fibres	09015	√	X	X	√
	Wholesale of industrial chemicals	09016	√	X	X	√
	Wholesale of fertilizers and pesticides	09017	√	X	X	√
	Wholesale of electronic parts & equipment	09018	√	X	X	√
	Wholesale of other machinery, equipment and supplies	09019	√	X	X	√
	Wholesale of waste, scrap & materials for re-cycling	09020	√	X	X	√
	Retail sale of food, beverages and tobacco in specialized stores	09021	√	X	X	√
	Retail sale of other goods in specialized stores	09022	√	X	X	√
	Retail sale in non-specialized stores	09023	√	X	X	√
	Retail sale of textiles, apparel, footwear, leather goods	09024	√	X	X	√
	Retail sale of other household appliances	09025	√	X	X	√
	Retail sale of hardware, paint and glass	09026	√	X	X	√
	Wholesale of other products n.e.c	09027	√	X	X	√
	Retail sale of other products n.e.c	09028	√	X	X	√
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001	√	X	X	√
	Hotels – Non-star rated	10002	√	X	X	√
	Motels, Inns and Dharmshalas	10003	√	X	X	√
	Guest houses and circuit houses	10004	√	X	X	√
	Dormitories and hostels at educational institutions	10005	√	X	X	√
	Short stay accommodations n.e.c.	10006	√	X	X	√
	Restaurants – with bars	10007	√	X	X	√
	Restaurants – without bars	10008	√	X	X	√
	Canteens	10009	√	X	X	√
	Independent caterers	10010	√	X	X	√
	Casinos and other games of chance	10011	√	X	X	√
	Other hospitality services n.e.c.	10012	√	X	X	√
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001	√	X	X	√
	Packers and movers	11002	√	X	√	√
	Passenger land transport	11003	√	X	X	√
	Air transport	11004	√	X	X	√
	Transport by urban/sub-urban railways	11005	√	X	X	√
	Inland water transport	11006	√	X	X	√
	Sea and coastal water transport	11007	√	X	X	√
	Freight transport by road	11008	√	X	√	√
	Freight transport by railways	11009	√	X	X	√
	Forwarding of freight	11010	√	X	√	√
	Receiving and acceptance of freight	11011	√	X	√	√
	Cargo handling	11012	√	X	√	√
	Storage and warehousing	11013	√	X	X	√
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014	√	X	X	√
	Other Transport & Logistics services n.e.c	11015	√	X	√	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001	√	X	X	√
	Basic telecom services	12002	√	X	X	√
	Value added telecom services	12003	√	X	X	√
	Maintenance of telecom network	12004	√	X	X	√
	Activities of the cable operators	12005	√	X	X	√
	Other Post & Telecommunication services n.e.c	12006	√	X	X	√
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001	√	X	X	√
	Specialised institutions granting credit	13002	√	X	X	√
	Financial leasing	13003	√	X	X	√
	Hire-purchase financing	13004	√	X	X	√
	Housing finance activities	13005	√	X	X	√
	Commercial loan activities	13006	√	X	X	√
	Credit cards	13007	√	X	X	√
	Mutual funds	13008	√	X	X	√
	Chit fund	13009	√	X	X	√
	Investment activities	13010	√	X	X	√
	Life insurance	13011	√	X	X	√
	Pension funding	13012	√	X	X	√
	Non-life insurance	13013	√	X	X	√
	Administration of financial markets	13014	√	X	X	√
	Stock brokers, sub-brokers and related activities	13015	√	X	X	√
	Financial advisers, mortgage advisers and brokers	13016	√	X	X	√
	Foreign exchange services	13017	√	X	X	√
	Other financial intermediation services n.e.c.	13018	√	X	X	√
COMPUTER AND RELATED SERVICES	Software development	14001	X	√	X	√
	Other software consultancy	14002	X	√	X	√
	Data processing	14003	X	√	X	√
	Database activities and distribution of electronic content	14004	X	√	X	√
	Other IT enabled services	14005	X	√	X	√
	BPO services	14006	X	√	X	√
	Cyber cafe	14007	√	X	X	√
	Maintenance and repair of office, accounting and computing machinery	14008	X	√	X	√
	Computer training and educational institutes	14009	√	X	X	√
	Other computation related services n.e.c.	14010	√	X	X	√
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001	√	X	X	√
	Social sciences and humanities	15002	√	X	X	√
	Other Research & Development activities n.e.c.	15003	√	X	X	√
PROFESSIONS	Legal profession	16001	X	√	X	√
	Accounting, book-keeping and auditing profession	16002	X	√	X	√
	Tax consultancy	16003	X	√	X	√
	Architectural profession	16004	X	√	X	√
	Engineering and technical consultancy	16005	X	√	X	√
	Advertising	16006	√	X	X	√
	Fashion designing	16007	X	√	X	√
	Interior decoration	16008	X	√	X	√
	Photography	16009	X	√	X	√
	Auctioneers	16010	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Business brokerage	16011	X	X	X	√
	Market research and public opinion polling	16012	√	X	X	√
	Business and management consultancy activities	16013	X	√	X	√
	Labour recruitment and provision of personnel	16014	√	X	X	√
	Investigation and security services	16015	√	X	X	√
	Building-cleaning and industrial cleaning activities	16016	√	X	X	√
	Packaging activities	16017	√	X	X	√
	Secretarial activities	16018	X	√	X	√
	Film Artist (applicable from AY 20-21)	16020	X	√	X	√
	Medical Profession (applicable from AY 20-21)	16019_1	X	√	X	√
	Other professional services n.e.c.	16019	√	X	X	√
EDUCATION SERVICES	Primary education	17001	√	X	X	√
	Secondary/ senior secondary education	17002	√	X	X	√
	Technical and vocational secondary/ senior secondary education	17003	√	X	X	√
	Higher education	17004	√	X	X	√
	Education by correspondence	17005	√	X	X	√
	Coaching centres and tuitions	17006	√	X	X	√
	Other education services n.e.c.	17007	√	X	X	√
HEALTH CARE SERVICES	General hospitals	18001	X	√	X	√
	Speciality and super speciality hospitals	18002	X	√	X	√
	Nursing homes	18003	X	√	X	√
	Diagnostic centres	18004	X	√	X	√
	Pathological laboratories	18005	X	√	X	√
	Independent blood banks	18006	√	X	X	√
	Medical transcription	18007	√	X	X	√
	Independent ambulance services	18008	√	X	X	√
	Medical suppliers, agencies and stores	18009	√	X	X	√
	Medical clinics	18010	X	√	X	√
	Dental practice	18011	X	√	X	√
	Ayurveda practice	18012	X	√	X	√
	Unani practice	18013	X	√	X	√
	Homeopathy practice	18014	X	√	X	√
	Nurses, physiotherapists or other para-medical practitioners	18015	X	√	X	√
	Veterinary hospitals and practice	18016	X	√	X	√
	Medical education	18017	X	√	X	√
	Medical research	18018	X	√	X	√
	Practice of alternative medicine	18019	X	√	X	√
Other healthcare services	18020	X	√	X	√	
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001	√	X	X	√
	Social work activities without accommodation (Creches)	19002	√	X	X	√
	Industry associations, chambers of commerce	19003	√	X	X	√
	Professional organisations	19004	√	X	X	√
	Trade unions	19005	√	X	X	√
	Religious organizations	19006	√	X	X	√
	Political organisations	19007	√	X	X	√
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008	√	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Other Social or community service n.e.c	19009	√	X	X	√
CULTURE AND SPORT	Motion picture production	20001	√	X	X	√
	Film distribution	20002	√	X	X	√
	Film laboratories	20003	√	X	X	√
	Television channel productions	20004	√	X	X	√
	Television channels broadcast	20005	√	X	X	√
	Video production and distribution	20006	√	X	X	√
	Sound recording studios	20007	√	X	X	√
	Radio - recording and distribution	20008	√	X	X	√
	Stage production and related activities	20009	√	X	X	√
	Individual artists excluding authors	20010	X	√	X	√
	Literary activities	20011	X	√	X	√
	Other cultural activities n.e.c.	20012	X	√	X	√
	Circuses and race tracks	20013	√	X	X	√
	Video Parlours	20014	√	X	X	√
	News agency activities	20015	√	X	X	√
	Library and archives activities	20016	√	X	X	√
	Museum activities	20017	√	X	X	√
	Preservation of historical sites and buildings	20018	√	X	X	√
	Botanical and zoological gardens	20019	√	X	X	√
	Operation and maintenance of sports facilities	20020	√	X	X	√
	Activities of sports and game schools	20021	√	X	X	√
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022	√	X	X	√
	Other sporting activities n.e.c.	20023	√	X	X	√
	Sports Management (applicable from AY 20-21)	20023_1	√	X	X	√
Other recreational activities n.e.c.	20024	√	X	X	√	
OTHER SERVICES	Hair dressing and other beauty treatment	21001	√	X	X	√
	Funeral and related activities	21002	√	X	X	√
	Marriage bureaus	21003	√	X	X	√
	Pet care services	21004	√	X	X	√
	Sauna and steam baths, massage salons etc.	21005	√	X	X	√
	Astrological and spiritualists' activities	21006	√	X	X	√
	Private households as employers of domestic staff	21007	√	X	X	√
	Event Management (applicable from AY 20-21)	21008_1	√	X	X	√
	Other services n.e.c.	21008	√	X	X	√
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001	√	X	X	√
ACTIVITIES OF COOPERATIVE SOCIETY	Banking/Credit Facilities to its members	23001	X	X	X	√
	Cottage Industry	23002	X	X	X	√
	Marketing of Agricultural produce grown by its members	23003	X	X	X	√
	Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying to its members.	23004	X	X	X	√

Sector	Sub-Sector	Code	Applicability			
			44AD	44ADA	44AE	Others
	Processing, without the aid of power, of the agricultural Produce of its members.	23005	X	X	X	√
	Collective disposal of Labour of its members	23006	X	X	X	√
	Fishing or allied activities for the purpose of supplying to its members.	23007	X	X	X	√
	Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	23008	X	X	X	√
	Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	23009	X	X	X	√
	Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	23010	X	X	X	√
	Interest/Dividend from Investment in other co-operative society	23011	X	X	X	√
	Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	23012	X	X	X	√
	Other co-operative society u/s 80P(2)(f) deriving income from Interest on securities / House property	23013	X	X	X	√
	Federal milk co-operative society	23014	X	X	X	√

*n.e.c. – not elsewhere classified