GOVERNMENT OF PUNJAB
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS
THE PUNJAB WAREHOUSES ACT, 1957

(Punjab Act No. 2 of 1958)

(As amended upto 9th March 2026)

THE PUNJAB WAREHOUSES ACT, 1957

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THE PUNJAB WAREHOUSES ACT, 1957

(Punjab Act No. 2 of 1958)

[Received the assent of the President on the 30th January, 1959, and was first published for general information in Punjab Government Gazette (Extraordinary), Legislative Supplement, dated the 6th February, 1958.*]*

1	2	3	4
Year	No.	Short Title	Whether repealed or otherwise affected the legislation
1957	2	THE PUNJAB WAREHOUSES ACT, 1957.	1. Amended by Punjab Act No.1, 1961 Amended by Punjab Act No.30, 1962. Amended by Punjab Act No.18 of 196 4. Amended by Adaptation of Punjab Laws Order, 1970. 5. Notification dated 18th April ,20 added amendment to Schedule of the A

An ACT to provide for the regulation and licensing of Warehouses in the State of Punjab.

Be it enacted by the Legislature of the State of Punjab in Eighth Year of the Republic of India as follows:

CHAPTER I
PRELIMINARY

Short title, extent and commencement

1.(1) This Act may be called the Punjab Warehouses Act, 1957.

(2) It extends to the whole of the State of Punjab.

Definitions.

2. In this Act, unless the context otherwise requires:

a) "Cooperative Society" means a society registered or deemed to be registered under the Punjab Cooperative Societies Act, 1954, or the Cooperative Societies Act 1912, as in force in the territories which, immediately before the 1st November 1956,were comprised in the State of Patiala and East Punjab States Union;

b) "depositor" means a person who has deposited goods with a warehouseman for storing and includes any person who lawfully holds the receipt issued by the warehouseman in respect of such goods and derives title

thereto by a proper endorsement or transfer thereof to him by the depositor or the depositor's lawful transferee;

c) "goods" means any of the articles specified in the Schedule to this Act;

d) "Government" means the Government of Punjab;

e) "licensed warehouse" means a warehouse licensed under this Act;

f) "person" includes any company or association or body corporate;

g) "prescribed" means prescribed by rules made under this Act;

form issued by a warehouseman to a person depositing goods in the warehouse;

i) "warehouse" means any building, structure or other protected enclosure which is or may be used for the purpose of storing goods on behalf of depositors but does not include cloak rooms attached to hotels, railway stations, the premises of other public carriers, and the like;

j) "warehouseman" means a person who has obtained licence under this act in respect of this warehouse.

CHAPTER-II

LICENSING OF WAREHOUSEMAN

Warehouse man.

3. No person shall carry on the business of a warehousemanexcept under licence granted under this Act and in accordance with such terms and conditions thereof as may, from time to time, be prescribed.

Application for grant of licence.

4. (1) Every application for a licence under section 3 shall be made in the prescribed form to the prescribed Authority.

(2) The prescribed authority may, on receiving such application and on payment of such fees as may be prescribed, grant a licence.

Conditions of licence.

5. (1) Before granting a licence the prescribed authority licence shall satisfy itself-

(a) that the warehouse is suitable for proper storage of the class or classes of goods in respect of which the licence has been applied for;

(b)that the applicant is financially sound;

(c)that the applicant has paid the fee prescribed for the licence and has also paid or given the prescribed security, if any.

Term and renewal of licence.

6. Every licence granted under section 4 shall be valid for the prescribed period, and may on application and payment of the prescribed fee, be renewed from time to time by the prescribed authority and for the prescribed period, provided the other conditions referred to in section 5 continue to be fulfilled.

Notice of refusal to

7. If the prescribed authority refuses to grant or renew grant or renew a licence

grant or under the foregoing provisions, it shall record its reasons for such refusal in writing

renew and communicate the order to the applicant by forwarding a copy thereof.

licence.

Suspension 8. (1) Every licence granted under section 4 or renewed under section 6 shall be

and liable to be suspended ,cancelled or revoked either temporarily or permanently by cancellation the prescribed authority for valid reasons stated in writing and in particular if the of licence. warehouseman-

a) has applied for being declared or been adjudicated as insolvent, or

b)has parted, in whole or in part, with his control over the warehouse, or

c)has ceased to conduct the business of such a warehouse, or

d) had made unreasonable charges for the services rendered by him, or

e)has in any other manner become incompetent to conduct the business of such warehouse, or

f)has contravened, or failed to comply with, any of the conditions of the licence or any of the provisions of this Act or the rules made thereunder.

(2) If a licence is suspended, revoked or cancelled the prescribed authority shall make an entry to that effect in the licence.

Notice of 9. (1) Before passing an order for suspension, revocation or cancellation under Suspension section 8, the prescribed authority shall give notice to the warehouseman stating and the grounds on which it is proposed to suspend, revoke or cancel his licence and cancellation call upon him to show cause why the proposed action should not be taken. of licence.

(2) After considering the explanation, if any, of the warehouseman, the prescribed authority may pass such order as it deems just.

Return of 10. When a licence expires or is suspended, revoked or cancelled, the licence. warehouseman shall cease to work as such and shall return the licence to the prescribed authority, who shall give reasonable time to the warehouseman to enable him to wind up the business or, who may acquire the business in the manner as prescribed.

Duplicate 11. (1) Where a licence granted to a warehouseman is lost, destroyed, torn, licence. defaced or otherwise becomes illegible, the prescribed authority shall issue a duplicate licence on the application of the warehouseman and on payment of the prescribed fee.

(2) When a duplicate licence is issued, it shall be clearly stamped "Duplicate" and shall be marked with the date of issue of the duplicate and that of the original from the record of the office issuing the licence.

CHAPTER- III
DUTIES OF A WAREHOUSEMAN

Reasonable care of the goods deposited.

12. Every Warehouseman shall take such care of the goods deposited with him as a man of ordinary prudence would take of his own goods under similar circumstances and conditions.

Precautions against damage or injury to goods.

13. (1) Every warehouseman shall keep his warehouse clean and free from damp, take all necessary precautions against rats and other pests, and fulfil such conditions as may be prescribed.

(2) No warehouseman shall accept such goods for deposit as are likely to cause damage to other goods which are, or may be deposited, in the warehouse.

Preservation of identity of goods.

14. Every warehouseman shall keep the goods of one depositor separate from the goods of other depositors and from other goods of the same depositor for which a separate receipt has been issued, in such a manner as to permit at all times the identification and delivery of the goods deposited:

Provided that where standardised and graded goods are stored in a warehouse, then, subject to any agreement between the warehouseman and a depositor, the same variety of goods belonging to different depositors may be stored together and each depositor shall be entitled only to his portion of the goods according to weight or quantity, as the case may be, as shown in his receipt.

Goods begin to deteriorating shall the warehouse and their disposal.

15. (1) Whenever goods deposited in a warehouse in warehouse and deteriorate from causes beyond the control of the warehouseman, he forthwith give notice of such fact to the depositor, requiring him to take delivery of the goods immediately, after surrendering the receipt duly discharged and paying all charges due to the warehouseman.

Explanation: - Loss of weight or bulk by shrinkage or dryage or gain in weight or bulk by absorption of moisture shall be deemed to amount to deterioration within the meaning of this subsection, if the loss or gain exceeds such limits as may be prescribed.

(2) If the depositor does not, within a reasonable time as prescribed, comply with a notice given to him under sub-section (1), the warehouseman may cause the goods to be removed from the warehouse and sold by public auction on such conditions as may be prescribed at the cost and risk of the depositor.

(3) Any person having an interest in any goods deposited in a warehouse or in the receipt for such goods may inform the warehouseman in writing of the fact and nature of his interest and the warehouseman shall keep a record thereof; and if such person requests in writing that intimation be given to him regarding the condition of the goods and agrees to pay the charges for giving such intimation, the warehouseman shall give him intimation accordingly.

Delivery of goods.

16. (1) Every warehouseman, in the absence of any reasonable excuse, shall, without unnecessary delay, deliver the goods deposited in his warehouse to the depositor on demand made by him and surrender of the receipt duly discharged and payment of all charges due to the warehouseman.

(2) Subject to any agreement between the warehouseman and the depositor, the depositor may take partial delivery of the goods deposited in a warehouse.

Liability of warehouse-man for shortage or deterioration.

17. (1) For the purposes of sub-section(1) of section 15 and of section 16 , loss of weight or bulk by dryage or shrinkage within prescribed limits and gain in weight by absorption of moisture within such limits shall not be deemed to amount to

excess in goods stored.

(2) If there is any excess in goods stored in a warehouse by absorption of moisture or other causes, the warehouseman shall not be entitled thereto.

(3) If there is any shortage in the goods stored in a warehouse by dryage or other causes beyond his control, the warehouseman shall not be responsible therefor.

(4) In the event of a dispute arising as to whether such shortage or excess is due to dryage or absorption of moisture or is due to other causes beyond the control of the warehouseman, the matter shall be referred to the appellate authority referred to in section 29 whose decision thereon shall be final and binding.

Insurance of goods in warehouses.

[1][18. (1) Every warehouseman shall insure goods stored in warehouse against such risks, warehouses and in such manner as may be prescribed:

Provided that a depositor may at his own cost insure his goods against other risks:

Provided further that nothing contained in this sub-section shall apply to the goods deposited in a warehouse belonging to a Warehousing Corporation established under the Warehousing Corporations Act, 1962 (Parliament Act 58 of 1962) where such warehousing corporation has agreed, in the prescribed manner, to compensate the depositor against loss or damage arising from the prescribed risks.

(2) Every warehouseman shall be entitled to recover from the depositor at the rate prescribed the charges for insurance in respect of the depositor's goods before delivery thereof, and where a Warehousing Corporation established under the Warehousing Corporations Act, 1962 (Parliament Act 58 of 1962), has agreed to compensate the depositor under the second proviso to sub-section (1), such corporation shall be entitled to recover from the depositor such additional charges

[1] Substituted by Punjab Act No.30 of 1962,section 2 further substituted by Punjab Act No.18 of 1965 ,section 2.

as it may decide, not exceeding the tariff rate of the insurance premia, for the risk which it has agreed to compensate.]

Discrimination prohibited.

19. No warehouseman shall, in the conduct of his business, discriminate between persons desiring to avail themselves of the facilities of his warehouse:

Provided that the warehouseman shall show such preference to co-operative societies in the State and allow them such concessional rates as may be prescribed.

Warehouseman not to deal in or lend for goods than Cooperative Society[1][*******] shall, either on his own account or that of others, deal in, or lend money on, goods received by him for deposit in his warehouse.

20. Notwithstanding anything contained in any other law to deal in or lend against goods in warehouse.

Accounts ,etc., to be

21. A warehouseman shall maintain accounts, books, and records in such form and manner as may be prescribed.

maintained

CHAPTER –IV
INSPECTION AND GRADING OF GOODS

Inspection. 22. The prescribed authority may, at any time during business hours, inspect or examine or cause to be inspected or examined any licensed warehouse, its machinery and equipment, goods deposited therein, and the account books and records relating thereto, for the purpose of satisfying itself that the requirements of this Act and the rules made thereunder are being complied with.

Weighers, Samplers and Granders to obtain licences.

23. (1) The prescribed authority may, on application made in the prescribed manner and on payment of the prescribed fee, issue licences to persons possessing the prescribed qualification entitling them to act as weighers, samplers and graders of any goods deposited or to be deposited in a licensed warehouse and to issue

1 Omitted by Punjab Act No.1 of 1961,section 2.

certificates as to the weight, bulk, quality or grade of the goods which they have examined.

(2) The prescribed authority may appoint a Board of Arbitrators whose decisions on any complaint against weighers, samplers and classifiers or warehouseman relating to weight, quality or grade of the goods stored in the warehouse shall be final. The certificates issued by weighers, samplers and classifiers as to weight, quality or grade of the goods in the warehouse shall be binding on the warehouseman and the depositor subject to any order in appeal preferred by them to the Board of Arbitrators.

(3) No person who is not licensed under this section shall act, or hold himself out, as a weigher, sampler or grader.

Provisions regarding such licences.

24. (1) Every license granted to a weigher, sampler or grader under Section 23 shall be valid for the prescribed period and may, on application and payment of the prescribed fee, be renewed from time to time for the prescribed period by prescribed authority.

(2)The prescribed authority may cancel any such licence after communicating to the licensee the grounds on which it is proposed to take action and giving him a reasonable opportunity of showing cause why the proposed action should not be taken.

(3) The prescribed authority may suspend any such licence without such notice after recording in writing its reasons therefor.

(4) The holder of any such licence shall, on the expiry thereof or the receipt of an order suspending or cancelling it, return the licence to the prescribed authority.

Facilities to be given for weighing, etc.

25. Every warehouseman shall provide facilities for weighing, sampling and grading any goods deposited or to be deposited in his warehouse.

CHAPTER V
WAREHOUSE RECEIPT

Receipt to be issued.

26. For the goods deposited in his warehouse by each depositor, the warehouseman shall issue a receipt which shall contain full particulars of the goods and be in the prescribed form.

Receipt for specified deposits in warehouse.

27. The receipt issued by a warehouseman shall, unless it is otherwise specified thereon, be transferable by endorsement and shall entitle its lawful holder to receive the goods specified in it on the same terms and conditions as the original depositor.

Explanation: - The provisions of this section shall not apply to any receipt issued by a person who has not obtained a licence under this Act.

Duplicate on receipt.

28. If a receipt is lost, destroyed or damaged, the warehouseman shall, on application by the depositor and payment by him of the prescribed fee, issue a duplicate receipt on such conditions as he may think fit to impose, being conditions included in the rules made under this Act.

CHAPTER-VI
MISCELLANEOUS

Appeals against certain orders of prescribed authority.

29. (1) An appeal against any order of the prescribed authority refusing to grant or renew a licence or suspending, revoking or cancelling any such licence in respect of a warehouseman shall be made to such authority and within such time as may be prescribed.

(2) The decision of such appellate authority on such appeal shall be final.

No compensation for suspension

30. Where any licence is suspended, revoked or cancelled under this Act, the licensee shall not be entitled to any compensation therefor, nor shall be entitled to refund of any fee paid by him for the licence.

or cancellation of licence.

Contracts and agreements in-consistent with Act to be void.

31. Every contract or agreement which is inconsistent with the provisions of this Act or rules made thereunder shall, to the extent of such inconsistency, be void.

Penalty and procedure.

32. (1) Whoever-

(a) acts or holds himself out, as a licensed warehouseman without having obtained a licence under this Act, or

(b) knowingly contravenes or fails to comply with any of the provisions or requirements of this Act or the rules made thereunder shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to one thousand rupees or with both.

(2) Where a person committing an offence under sub-section (1) is a company or an association or a body of persons whether incorporated or not, the manager, secretary, agent or other principal officer, managing the affairs of such company, association or body shall be deemed to be guilty of such offence.

33. The prescribed authority would be entitled to forfeit the security of the warehouseman, in case the warehouseman fails to return the goods deposited within the reasonable time as provided under section 10 and 16 of the Act and the forfeited security may be used in full or part payment of the damages or losses incurred by the depositor on account of such failure of the warehouseman.

Penalty and procedure.

34. (1)The Government may, by notification, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for-

(a)the matters expressly required or allowed by this Act to be prescribed;

(b)the form of licence granted to warehouseman;

(c)the publication of the grant, suspension, revocation or cancellation of licences to

warehousemen and of consolidated lists of warehousemen and licensed warehouses;

(d)the charges to be levied by warehousemen for their services;

(e)the books, accounts and records to be maintained by warehousemen;

(f)the conduct of public auctions for the sale of goods deteriorating or about to deteriorate in licensed warehouses and the manner in which the proceeds of such sales shall be accounted for;

(g)the scales of losses and gains of weight or bulk which may be sustained by goods owing to shrinkage or dryage in the one case and owing to absorption of moisture in the other;

(h)the disinfection of licensed warehouses and the disinfection of goods stored therein;

(i)the circumstances in which any security or bond furnished by a warehouseman may be forfeited, and the manner in which any sum falling due as a result of such forfeiture may be recovered;

(j)the efficient conduct generally of the business of warehousemen;

(k)the qualifications to be possessed by persons applying for the grant of licences as weighers, samplers or graders; the conditions to be inserted in their licences; the form of the certificates to be issued by them and the grounds for which the licences may be suspended or cancelled;

(l)the standard weights, measures and gradations of goods to be used in licensed warehouses;

(m)the authority to which and the time within which an appeal under section 29 should be made;

(n)the manner of giving notices under this Act.

(3) The power to make rules under this section shall be subject to the conditions of previous publication and the rules shall be laid before [1][***] of the State Legislature as soon as may be after they are made.

[2][THE SCHEDULE]

[See Section 2(c)]

GOODS TO WHICH THE ACT APPLIES-

Wheat	Mung (Whole)	Sarson	Walnuts
Maize	Mung Split (Husked)	Toria	Raw Cashewnuts

Gram	Mung Split (unhusked)	Til (Sesame)	Groundnuts (pods & Kernels)
Barley	Mash	Linseed Cotton	Senjee
Oats	Moth (whole)	Cotton Seed	Metha
Rice	Moth Split (Husked)	Castor Seed	Barseen
Bajra Flour	Masur (Whole)	Nigar Seed	Chatala
Bengali Gram	Masur Split (Husked)	Sunflower	Chari
Red Gram	Kulth	Copra (Ball & Cup)	Guwara
Jwar	Peas	Rapeseed	Pal Fibres
Paddy	Beans	Taramira	Jute
Sorghum	Arher/Tur (whole)	Safflower Seeds	Coir & Coir Products
Millet	Arher/Tur Split (Husked)	Linseeds	Wool
Wheat Flour	Dal	Mahua Seed	Oil Cakes

[1] The words "each House" omitted by the Adaptation of Punjab Laws order ,1970.

1.[2]In pursuance of the provisons to section 2(c) of the Punjab Warehouses Act, 1957 and in partial modification of the previous notifications, on the subject, the Governor of Punjab is pleased to direct that the following articles shall stand included in the Schedule to the said, Act via notification dated 18th April 2018 by GOVERNMENT OF PUNJAB DEPARTMENT OF AGRICULTURE & FARMERS WELFARE.

Ragi	Besan	Sal Seeds	Ammonium Sulphate
Soyabean	Lentils	Ambadi	Calcium Amonium Nitrate
Bajra	Whole Pulses and Split Pulses	Karanji	Nitro Phosphate
Horse Gram	Milled Pulses	Raw Milled Superfine/Fine Rice	Raw Milled Common (Coarse Rice)
Black Gram (Flour)	Urd Whole (Black Gram)	Raw Milled Medium Rice	Ammonium Phosphate
Black Gram (Husk)	Urd Split (Husked)	Super-Phosphate	Hyper Phosphat
Black Gram (Broken)	Urd Split (Unhusked)	Parboiled Milled Superfine/Fine Rice	Fertilizer Mixture
CBM (Blended)	Kabuli Chana	Parboiled Milled Medium Rice	Ammonium Chloride
Rice Bran	Chana Whole (Bengal Gram)	Parboiled Milled Common(Coarse Rice)	Bone Meal

Wheat Bran	Chana Split (Husked)/Dal Chana	Fine Broken Rice	Groundnut Oil
Sooji	Rajma	Common Broken Rice	Castor Oil
Maida	Lobia	Hydro Generated Vegetable Oil (Vanaspati Ghee)	
Rolled Wheat	Yellow Peas (Whole)		
Potato	Turmeric		
Tomato	Coriander		
Chillies	Ginger	Bleached Palm Leaf Oil	Pepper
Apples in CA Storage	Khasi/Darjeeling/NE Oranges	Ajowan Seeds (Whole and Powdered)	Sun Dried Raw Mango Slices and Powder
Carrots	Fenugreek (Methi)	Maize Oil	Coconut Oil
Nagpur Mandarin	Cumin	Mahuwa Oil	Grapes
Kinnow	Aniseed	Lemon Grass Oil	Almond
Sweet Lime	Cardamom	Vativari Oil	Raisins
Lemon	Celery	Marroti Oil	Onion (Fresh or Dehydrated)
Pomegranate	Fennel Seeds	Ginger (Fresh or dehydrated)	Garlic (Fresh or Dehydrated)
Red Chillies	Mace	Desi Ghee	Dried Edible Mushrooms
Coriander (Dry)	Cloves	Soya Bean Salad Oil	Curry Powder
Cinnamon	Mixed Masala Powders	Mustard Oil	Saffron
Date Palm	Compounded Asafoetida	Sesame (Til or Gingelly Oil)	Tejpatta
Seeds Bulbs	Nutmeg	Linseeds Oil	Poppy Seeds
Turmeric	Frozen Processed Food Item of horticulture Origin including those frozen in IQF or	Niger Seed Oil	Lovage
Tamarind		Safflower Seed Oil	Rajgira (Ramdana)
Rice Bran Oil		Cotton Seed Oil	Salseed Oil (Fat)
Sunflower Seed Oil	Soya Bean Oil	Salad Oil	Vegetable Oil (Refined)
Chara (a preparation of rice)	Tamarind (with seeds without seeds)	Textile Machinery Including Textile	Drugs and Pharmaceuticals
Gur	Leather		Amchoor

Shakar	Iron & Steel	Fire Bricks	Chillies
Synthetic resins and plastics	Cotton Bales	Black Pepper	Inorganic heavy chemicals
Poha	Jute Bales	Jute Machinery	Organic heavy chemicals
Butter Oil	Cashew Kernels	Rayon Machinery	Fine chemicals including photographic chemicals
Tea	Guar Gum	Tea Machinery	
Coffee and coffee seed	Isabgol	Mining Machinery	Sunn hemp
Rubber	Makhana	Metallurgical Machinery	Paints, Varnishes and Enamels
Arecanuts	Makhana Powder	Cement Machinery	Synthetic Rubbers
Coconuts	Makhana Fried	Chemical Machinery	Man-Made Fibres
Forest Products	Guar Seed	Pharmaceuticals Machinery	Coke Oven by Products
Agricultural Implements	Desi Chana	Paper Machinery	Coal tar Distillation Products
Soapnut	Indian Sugar	Iron and Steel (Structural's)	Textile Auxiliaries
Tobacco	Raw Cotton	Insecticides, Fungicides and Weedicides	Sizing materials including starch
Other products of iron and steel	Cotton Seed Oil Cake		Miscellaneous chemicals
Milk Powder	Refined, Bleached and Deodorized Palmolein	Portland Cement	Soaps
		Textiles	Toilet Preparations
	Refined Soya Oil	Paper and Pulp including Paper Products	Ferro-Alloys
		Leather, Leather Goods and Pickers	
Cornmeal	Soya meal	Tobacco	Iron and Steel Pipes
Supari	Mentha Oil	Tea Chest	Khandsari
Nehwaseed	Crude Palmolein Oil	Panels	Non-Ferrous Metals and Alloys
Cheory and Cheory Powder	Tapioca	Batons	Plywood
Seeyal Kai	Tata Salt	Washing Soda	Matches
Lac	Sugar	Soda Ash	Energy Food (Panjiri)

Penals	Fibres/Cotton Yarn	Polythene Granules and Sheet	X-Ray Equipment
Battons	Jute Gunnies	Rose Mary Leaves	Electrical Fans
Fish Meal	Hybrid Seeds	Myrobalans	HouseHold Appliances such as Electric Irons, Heaters and the like
Arrow root powder	Tulsi Seed	Limestones	
Rabb Kalsi	Certified Soyabean Seed	Pally/Hassian	Dry Cells
Sago	Certified Gram Seed	Tarpaulins	Electrical Motors
Cement	Paddy Seed	Khapali (Wheat Husk)	Plastic Moulded Goods
Course and fine cloth	Wheat Seed	Scientific Instruments	Hand Tools, Small Tools and The like
Silk	Soda/Ash	Asbestos Cement	Glue and Gelatin
Blankets	Topica Starch	Coal Lignite, Coke and Their Derivatives	Sanitary Wares
Paper	Chicory		Tiles
Sugar Machinery	Tamarind Seed	Tyres and Tubes	Chinaware and Pottery
Bio Fertilizer	Kadukka	Rubber Bundle RSS IV	Refractories
Miscellaneous (Furniture components, bobbing shuttles and the like) Commercial, office and Household Equipment; a. Typewriters b.Calculating Machines c.Air Conditioners d. Refrigerators	Power Driven Pumps Reciprocating Centrifugal and the Like Earth Moving Machinery; a. Bulldozers b. Dumpers c. Scrapers d. Loaders e. Shovels f. Drag Lines g. Bucket Wheel Excavators h. Road Rollers	Other Rubber Goods	Surgical and Medical Products
		Defence Industries: Arms and Ammunition	Grinding Wheels and Abrasives
		Telecommunications: a. Telephones b.Telegraph Equipment c.Wireless Communication Apparatus d. Radio Receivers	Fuels: a. Mineral Oil (Crude Oil) b. Motor and aviation spirit c. Diesel Oil d. Kerosene Oil e. Fuel Oil f. Diverse Hydrocarbon
Cleaners f.Hurricane Lanterns	and the like	including amplifying and public address	their blends including synthetic fuels g. Lubricating oils and the like

g.Sewing and Knitting Machines		equipment e. Television sets f. Tele-Printers	Electrical Equipment: a. Electrical lamps b. Electrical furnances c.Electrical cables and wires d.Electronic Equipment e. Storage Batteries f.Equipment for generation, transmission and distribution of electricity including transformers.
Glass: a. Hollow ware b. Sheet and Plate Glass c. Optical Glass d. Glass Wool e.Laboratory Ware f. Miscellaneous Ware	Photographics Raw Film and Paper; a. Cinema Film b. Photographic Amateur Film c. Photographic Printing Paper	Transportation: a. Aircraft b.Automobile (motor cars, buses,trucks, motorcycles, scooters and the	
	Bicycles (Their Component parts and accessories)		
	Machine Tools		
Fermentation		Miscellaneous	
Industries (Alcohol & Other Products		Industries (Cigarettes)	
Mutton Tallow		Ceramics: Insulators	