

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
CMA BHAWAN
12, SUDDER STREET, KOLKATA – 700 016.

Telephones:

+91-33-2252-1031/1034

Fax

.

+ 91-33-2252-1619

Website :

www.icmai.in

Annexure-I: Classification of Cities

| Sl. | States / Union | Cities Classified as "X" | Cities Classified as "Y" |
|-----|-----------------|-----------------------------|--------------------------------------|
| No. | Territories | Cities Classified as A | Cities Classified as 1 |
| 1 | ANDAMAN & | | |
| 1 | NICOBAR ISLANDS | | |
| | ANDHRAPRADESH/ | Hyderabad (UA) | Vijayawada (UA), Warangal (UA), |
| 2 | TELANGANA | | Greater Visakhapatnam (M.Corpn.), |
| | | | Guntur (UA), Nellore (UA) |
| 3 | ARUNACHAL | | |
| | PRADESH | | |
| 4 | ASSAM | | Guwahati (UA) |
| 5 | BIHAR | | Patna (UA) |
| 6 | CHANDIGARH | | Chandigarh (UA) |
| 7 | CHHATTISGARH | | Durg-Bhilai, Nagar (UA), Raipur (UA) |
| | DADRA & NAGAR | | |
| 8 | HAVELI and | | |
| | DAMAN & DIU | | |
| 9 | DELHI | Delhi (UA) | |
| 10 | GOA | | |
| | | | Rajkot (UA), Jamnagar (UA), |
| 11 | GUJARAT | Ahmadabad (UA) | Bhavnagar (UA), Vadodara (UA), Surat |
| | | | (UA) |
| 12 | HARYANA | | Faridabad (M.Corpn.), Gurgaon (UA) |
| 13 | HIMACHAL | | |
| 13 | PRADESH | | |
| 14 | JAMMU & | | Srinagar (UA), Jammu (UA) |
| 14 | KASHMIR | | Simagai (OA), Jaminu (OA) |
| 15 | JHARKHAND | | Dhanbad (UA), Ranchi (UA), Bokaro |
| 13 | | | Steel City (UA) |
| | KARNATAKA | Bangalore/Bengaluru (UA) | Beigaum (UA), Hubli-Dharwad |
| 16 | | | (M.Corpn.), Mangalore (UA), Mysore |
| | | | (UA), Gulbarga (UA) |
| 17 | KERALA | | Kozhikode (UA), Kochi (UA), |
| 17 | | | Thiruvanathapuram (UA), Thrissur |





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| | | | (UA), Malappuram (UA), Kannur (UA), Kollam (UA) |
|----|-----------------------------|-----------------------------------|---|
| 18 | LAKSHADWEEP | | Kollalli (UA) |
| 19 | LADAKH | | |
| 20 | MADHYA | | Gwalior (UA), Indore (UA), Bhopal |
| 20 | PRADESH | | (UA), Jabalpur (UA), Ujjain (M. Corpn.) |
| 21 | MAHARASHTRA | Greater Mumbai (UA), Pune (UA) | Amravati (M.Corpn.), Nagpur (UA), Aurangabad (UA), Nashik (UA), |
| 22 | MANIPUR | | |
| 23 | MEGHALAYA | | |
| 24 | MIZORAM | | |
| 25 | NAGALAND | | |
| 26 | ODISHA | | Cuttack (UA), Bhubaneswar (UA), Raurkela (UA) |
| 27 | PUDUCHERRY (PONDICHERRY) | | Puducherry/Pondicherry (UA) |
| 28 | PUNJAB | | Amritsar (UA), Jalandhar (UA), Ludhiana (M. Coprn.) |
| 29 | RAJASTHAN | | Bikaner (M.Corpn.), Jaipur(M.Corpn.), Jodhpur (UA), Kota (M.Corpn.), Ajmer (UA). |
| 30 | SIKKIM | | |
| 31 | TAMIL NADU | Chennai (UA) | Salem (UA), Tiruppur (UA), Coimbatore (UA), Tiruchirappalli (UA) Madurai (UA), Erode (UA) |
| 32 | TRIPURA | | |
| 33 | UTTAR PRADESH | | Moradabad (M.Corpn.), Meerut (UA), Ghaziabad (UA), Aligarh(UA), Agra (UA), Bareilly (UA), Lucknow (UA), Kanpur (UA), Allahabad (UA), Gorakhpur (UA), Varanasi (UA), |





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| | | | | Saharanpur (M.Corpn.), Noida (CT), |
|----|----|---------------|--------------------|---------------------------------------|
| | | | | Firozabad (NPP), Jhansi (UA) |
| | 34 | UTTARAKHAND | | Dehradun (UA) |
| | | WIDOW DENIGAT | IZ - 114- (I I A) | Asansol (UA), Siliguri (UA), Durgapur |
| 35 | 35 | WEST BENGAL | Kolkata (UA) | (UA) |

NOTE

The remaining cities/towns in various States/UTs which are not covered by classification as "X" or "Y" are classified as "Z".

