

**LIST OF SERVICES SPECIFIED UNDER RULE 6(5) OF CENVAT CREDIT
RULES, 2004**

Credit of the **whole of the service tax** paid on the following input services shall be allowed [even if partly used for providing exempted services] unless such services are used exclusively in providing output exempted services.

S. No.	Name of the Service	Section 65(105)
1	Consulting Engineer	(g)
2	Architect	(p)
3	Interior Decorator	(q)
4	Insurance Auxiliary Services	(zl)
5	Management, Maintenance or Repair	(zzg)
6	Foreign Exchange broker other than Banking & Financial Institution with NBFC & Body Corporate	(zzk)
7	Intellectual property service other than copy right	(zzr)
8	Management or Business Consultant	(r)
9	Real Estate Agent	(v)
10	Security Agency	(w)
11	Technical Testing and Analysis	(zzh)
12	Scientific or Technical Consultancy	(za)
13	Banking & Other Financial Services	(zm)
14	Erection, Commissioning or Installation	(zzd)
15	Technical Inspection or Certification	(zzi)
16	Construction services in respect of Commercial or Industrial Buildings or Civil Structures	(zzq)
