

ALPHABETICAL LIST OF TAXABLE SERVICES

S. No.	Effective Date	Name of the Services	Ch. No.	Pg.No	Export Rule	Import	Sec 65 (105)
1	01.11.96	Advertising Services	23	3.45	3(1)(iii)	3(iii)	(e)
2	01.07.97	Air Travel Agent's Service	27	3.86	3(1)(ii)	3(ii)	(l)
3	10.09.04	Airport Services	81	3.621	3(1)(ii)	3(ii)	(zzm)
4	16.10.98	Architect's Services	34	3.175	3(1)(i)	3(i)	(p)
5	01.06.07	Asset Management Services	120	3.921	3(1)(iii)	3(iii)	(zzzzc)
6	01.05.06	ATM Operations, Maintenance or Management Services	102	3.786	3(1)(iii)	3(iii)	(zzzk)
7	01.05.06	Auctioneer's Services	109	3.838	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(zzzt)
8	16.07.01	Authorised Service Station's Services	45	3.271	3(1)(ii)	3(ii)	(zo)
9	16.07.01	Banking and other Financial Services	46	3.281	3(1)(iii)	3(iii)	(zm)
10	16.08.02	Beauty Parlour's Services	60	3.410	3(1)(ii)	3(ii)	(zq)
11	16.07.01	Broadcasting Services (Radio & Television)	47	3.306	3(1)(iii)	3(iii)	(zk)
12	01.07.03	Business Auxiliary Services	69	3.480	3(1)(iii)	3(iii)	(zzb)
13	10.09.04	Business Exhibition Services	80	3.615	3(1)(ii)	3(ii)	(zso)
14	01.05.06	Business Support Services	108	3.827	3(1)(iii)	3(iii)	(zzzq)
15	16.08.02	Cable Operator's Services	61	3.418	3(1)(iii)	3(iii)	(zs)
16	16.08.02	Cargo Handling Service	62	3.426	3(1)(ii)	3(ii)	(zr)
17	16.06.05	Cleaning Services	95	3.726	3(1)(ii)	3(ii)	(zzzd)
18	16.07.97	Clearing & Forwarding Agent's Services	31	3.138	3(1)(ii)	3(ii)	(j)
19	10.09.04	Commercial or Industrial Construction Services	88	3.665	3(1)(i)	3(i)	(zzq)
20	01.07.03	Commercial Training or Coaching Services	70	3.514	3(1)(ii)	3(ii)	(zzc)
21	16.05.2008	Commodity Exchange Services	125	3.957	3(1)(ii)	3(ii)	(zzzh)
22	16.06.05	Complex Construction Services	99	3.753	3(1)(i)	3(i)	(zzzh)
23	07.07.97	Consulting Engineer's Services	29	3.108	3(1)(iii)	3(iii)	(g)
24	16.07.01	Convention Services	48	3.317	3(1)(ii)	3(ii)	(zc)
25	01.09.09	Cosmetic & Plastic Surgery Service	129	3.979	3(1)(ii)	3(ii)	(zzzzk)
26	01.11.96	Courier Services	24	3.61	3(1)(ii)	3(ii)	(f)
27	01.05.06	Credit Card, debit card, charge card or other payment card services	114	3.865	3(1)(iii)	3(iii)	(zzzw)
28	16.10.98	Credit Rating Agency's Services	38	3.208	3(1)(ii)	3(ii)	(x)
29	15.06.97	Custom House Agent's Services	25	3.70	3(1)(ii)	3(ii)	(h)

30	01.06.07	Design Services	121	3.928	3(1)(iii)	3(iii)	(zzzzd)
31	01.06.07	Development and supply of content services	119	3.916	3(1)(iii)	3(iii)	(zzzzb)
32	16.06.05	Dredging Services	93	3.716	3(1)(i)	3(i)	(zzzb)
33	16.08.02	Dry Cleaning Services	63	3.438	3(1)(ii)	3(ii)	(zt)
34	01.07.03	Erection, Commissioning or Installation Services	71	3.532	3(1)(ii)	3(ii)	(zzd)
35	16.08.02	Event Management Services	64	3.445	3(1)(ii)	3(ii)	(zu)
36	16.07.01	Facsimile (FAX) Services	49	3.324	3(1)(iii)	3(iii)	(zg)
37	16.08.02	Fashion Designer's Services	65	3.453	3(1)(ii)	3(ii)	(zv)
38	10.09.04	Forward Contract Service	86	3.654	3(1)(ii)	3(ii)	(zzy)
39	01.07.03	Franchise Services	72	3.544	3(1)(iii)	3(iii)	(zze)
40	01.07.94	General Insurance Business Services	19	3.1	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(d)
41	16.08.02	Health Club & Fitness Centre's Services	66	3.459	3(1)(ii)	3(ii)	(zw)
42	16.05.2008	Information Technology Software Services	122	3.936	3(1)(iii)	3(iii)	(zzzze)
43	16.07.01	Insurance Auxiliary Services relating to General Insurance	55	3.374	3(1)(iii)	3(iii)	(zl)
44	16.08.02	Insurance auxiliary services relating to Life Insurance	55	3.351	3(1)(iii)	3(iii)	(zl)
45	10.09.04	Intellectual Property Services other than Copyrights	85	3.647	3(1)(iii)	3(iii)	(zzr)
46	16.10.98	Interior Decorator's Services	39	3.216	3(1)(i)	3(i)	(q)
47	01.07.03	Internet Café's Services	73	3.552	3(1)(ii)	3(ii)	(zzf)
48	16.05.08	Internet Telecommunication Services	128	3.974	3(1)(iii)	3(iii)	(zzzu)
49	01.05.06	Internet Telephony Services	112	3.855	3(1)(iii)	3(iii)	(zzzu)
50	16.07.01	Leased Circuit Services	50	3.330	3(1)(iii)	3(iii)	(zd)
51	01.09.09	Legal Consultancy Services	131	3.993	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(zzzzm)
52	10.09.04	Life Insurance Business Services	79	3.608	3(1)(iii)	3(iii)	(zx)
53	16.06.05	Mailing List Compilation and Mailing Services	98	3.748	3(1)(iii)	3(iii)	(zzzg)
54	16.10.98	Management or Business Consultant's Services	40	3.226	3(1)(iii)	3(iii)	(r)
55	16.05.2008	Management of Investment under ULIP	123	3.944	3(1)(iii)	3(iii)	(zzzzf)
56	01.07.03	Management, Maintenance or Repair Services	74	3.557	3(1)(ii)	3(ii)	(zzg)
57	01.07.97	Mandap Keeper's Services	28	3.97	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(m)
58	07.07.97	Manpower Recruitment or Supply Agency's Services	30	3.128	3(1)(iii)	3(iii)	(k)
59	16.10.98	Market Research Agency's	41	3.241	3(1)(ii)	3(ii)	(y)

		Services					
60	01.06.07	Mining Service	116	3.877	3(1)(i)	3(i)	(zzzy)
61	16.07.01	On-line Information and Database Access And/or Retrieval Services	51	3.336	3(1)(iii)	3(iii)	(zh)
62	10.09.04	Opinion Poll Services	84	3.641	3(1)(ii)	3(ii)	(zzs)
63	10.09.04	Outdoor Caterer's Services	77	3.591	3(1)(ii)	3(ii)	(zzt)
64	16.06.05	Packaging Services	97	3.742	3(1)(ii)	3(ii)	(zzzf)
65	01.11.96	Pager Services	22	3.37	3(1)(iii)	3(iii)	(c)
66	10.09.04	Pandal or Shamiana Contractor's Services	78	3.600	3(1)(ii)	3(ii)	(zzw)
67	16.07.01	Photography Services	52	3.345	3(1)(ii)	3(ii)	(zb)
68	16.07.01	Port Services	53	3.357	3(1)(ii)	3(ii)	(zn)
69	16.10.98	Practising Chartered Accountant's Services	35	3.183	3(1)(iii)	3(iii)	(s)
70	16.10.98	Practising Company Secretary's Services	36	3.192	3(1)(iii)	3(iii)	(u)
71	16.10.98	Practising Cost Accountant's Services	37	3.200	3(1)(iii)	3(iii)	(t)
72	16.05.08	Processing and Clearing House Services	126	3.962	3(1)(ii)	3(ii)	(zzzzi)
73	01.05.06	Public Relation Services	110	3.843	3(1)(iii)	3(iii)	(zzzs)
74	16.08.02	Rail Travel Agent's Services	67	3.465	3(1)(iii)	3(iii)	(zz)
75	16.10.98	Real Estate Agent's Services	42	3.248	3(1)(i)	3(i)	(v)
76	01.05.06	Recovery Agent Services	103	3.791	3(1)(iii)	3(iii)	(zzzl)
77	01.05.06	Registrar To An Issue Services	100	3.775	3(1)(iii)	3(iii)	(zzzi)
78	16.07.97 to 27.2.99 and then w.e.f. 01.04.00	Rent-a-cab Scheme Operator's Services	33	3.163	3(1)(ii)	3(ii)	(o)
79	01.06.07	Renting of Immovable Property Service	117	3.885	3(1)(i)	3(i)	(zzzz)
80	01.05.06	Sale of Space or time for Advertisement Services	104	3.797	3(1)(iii)	3(iii)	(zzzm)
81	16.07.01	Scientific and Technical Consultancy Services	54	3.366	3(1)(iii)	3(iii)	(za)
82	16.10.98	Security Agency's Services	43	3.256	3(1)(ii)	3(ii)	(w)
83	01.06.07	Services in Execution of Works Contract	118	3.902	3(1)(i)	3(i)	(zzzza)
84	16.06.05	Services Provided by Club or Association	96	3.732	3(1)(ii)	3(ii)	(zzze)
85	01.05.06	Share Transfer Agent Services	101	3.781	3(1)(iii)	3(iii)	(zzzj)
86	01.05.06	Ship Management Services	111	3.849	3(1)(iii)	3(iii)	(zzzt)
87	16.06.05	Site Formation and Clearance, Excavation, Earthmoving and Demolition Services	92	3.709	3(1)(i)	3(i)	(zzza)

88	16.07.01	Sound Recording Services	56	3.384	3(1)(ii)	3(ii)	(zj)
89	01.05.06	Sponsorship Services	105	3.804	3(1)(iii)	3(iii)	(zzzn)
90	15.06.97	Steamer Agent's Services	26	3.79	3(1)(ii)	3(ii)	(i)
91	01.07.94	Stock Broker's Services	20	3.10	3(1)(ii)	3(ii)	(a)
92	16.05.2008	Stock Exchange Services	124	3.952	3(1)(ii)	3(ii)	(zzzzg)
93	16.08.02	Storage and Warehousing Services	68	3.472	3(1)(ii)	3(ii)	(zza)
94	16.05.2008	Supply of Tangible Goods for use in India	127	3.967	3(1)(iii)	3(iii)	(zzzzj)
95	10.09.04	Survey and Exploration of Minerals	83	3.635	3(1)(ii)	3(ii)	(zzv)
96	16.06.05	Survey and Map Making Services	94	3.720	3(1)(i)*/ 3(1)(ii)**	3(i)*/ 3(ii)**	(zzzc)
97	01.07.03	Technical Inspection and Certification Services	76	3.583	3(1)(ii)	3(ii)	(zzi)
98	01.07.03	Technical Testing and Analysis Services	75	3.575	3(1)(ii)	3(ii)	(zzh)
99	01.06.07	Telecommunication Service	115	3.870	3(1)(iii)	3(iii)	(zzzx)
100	16.07.01	Telegraph Services	57	3.391	3(1)(iii)	3(iii)	(ze)
101	01.07.94	Telephone Services (including Cellular Phone Services)	21	3.23	3(1)(iii)	3(iii)	(b)
102	16.07.01	Telex Services	58	3.397	3(1)(iii)	3(iii)	(zf)
103	01.9.97 to 17.7.98 and then w.e.f. 01.04.00	Tour Operator's Services	32	3.148	3(1)(ii)	3(ii)	(n)
104	01.09.09	Transport of Coastal Goods and Goods transported through Inland Waters Services	130	3.987	3(1)(ii)	3(ii)	(zzzzl)
105	10.09.04	Transport of Goods by Air	82	3.629	3(1)(ii)	3(ii)	(zzn)
106	01.01.05	Transport of Goods by Road	90	3.684	3(1)(ii)	3(ii)	(zzp)
107	01.05.06	Transport of Goods in Container by Rail	107	3.819	3(1)(ii)	3(ii)	(zzzp)
108	16.06.05	Transport of Goods through Pipeline or other Conduit	91	3.704	3(1)(iii)	3(iii)	(zzz)
109	01.05.06	Transport of Passengers by Air	106	3.810	-	-	(zzzo)
110	01.05.06	Transport of Persons by Cruise Ship	113	3.860	-	-	(zzzv)
111	10.09.04	Travel Agents (other than Air / Rail Travel Agents)	89	3.679	3(1)(ii)	3(ii)	(zzx)
112	10.09.04	TV or Radio Programme Production	87	3.659	3(1)(iii)	3(iii)	(zzu)
113	16.10.98	Underwriter's Services	44	3.264	3(1)(ii)	3(ii)	(z)
114	16.07.01	Video-tape Production Services	59	3.403	3(1)(ii)	3(ii)	(zi)

* Services related to immovable property

** Services other than in relation to immovable property