

**TAX
BULLETIN
Indirect Tax News Letter**

UPDATES- December. 2012 [Leaf 51]



Date: 03/12/2012

Source: Central Board of Excise

Sub: Restoration of service specific accounting codes

Act /Not/Circular: Notification No. 48/2012 ST dated November 30, 2012

Contents:

Dear All

Enclosed please find attached herewith **Notification No. 48/2012 ST** dated November 30, 2012 issued by Central Board [CBEC] restoring the service specific accounting codes for payment of service tax.

We had clarified that amendment to the registration certificate to be made with respect to services for which payment is made as recipient on or after 01-07-2012 under "Other than in the negative list"

Vide the said Notification No. 48/2012 ST Board has amended Form ST 1 which requires registration certificate to be amended for description as per the Circular giving list of services.

Considering the said amendment, it is advised to get the registration amended and also ensure the amendment in registration certificate as and when any new services is intended to be provided or additions on account of reverse charge services.

Problems are nothing but solutions in disguise



NOTIFICATION NO

48/2012 - Service Tax, Dated: November 30, 2012

In exercise of the powers conferred by sub-section(1) read with sub-section (2) of Section 94 of the Finance Act, 1994(32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax(Fifth Amendment) Rules, 2012.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, in Form ST-1,-

"a) in serial no.7, for the table, the following table shall be substituted, namely:-

S.No	Description of taxable service (Choose from ANNEXURE)
(1)	(2)

b) after the ACKNOWLEDGEMENT, the following Annexure shall be inserted, namely:- "

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**“ANNEXURE
DESCRIPTIONS OF TAXABLE SERVICES AND ACCOUNTING CODES FOR PAYMENT
OF SERVICE TAX**

No.	Finance Act,1994 erstwhile Section 65(105)	Descriptions of Taxable Services	Accounting Codes			
			Tax Collec- tion	Other Receipts (inter- est)	Penalties	Deduct Refunds (for use by the field forma- tions)
1	(a)	Stockbroker service	440008	440009	441298	440121
*	(b)	Telegraph authority-telephone connec- tion [(b) was omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	440003	440119	441296	440122
*	(c)	Telegraph authority-pager[(c) was omit- ted w.e.f.01.06.2007 and clubbed under (zzzx)]	440015	440020	441301	440021
2	(d)	General insurance service	440005	440006	441297	440120
3	(e)	Advertising agency services	440013	440016	441299	440017
4	(f)	Courier agency service	440014	440018	441300	440019
5	(g)	Consulting engineer services	440057	440058	441310	440059
6	(h)	Custom House Agent service	440026	440027	441302	440028
7	(i)	Steamer agent services	440029	440030	441303	440031
8	(j)	Clearing and forwarding agent services	440045	440046	441306	440047
9	(k)	Manpower recruitment/supply agency service	440060	440061	441311	440062
*	(ka)	Goods Transport Operator [This descrip- tion is not to be used since omitted and clubbed under (zzp) Transport of goods by road - goods transport agency service- (zzp)]	440067	440068	441313	440069
10	(l)	Air travel agent services	440032	440033	441304	440034
11	(m)	Mandap keeper service	440035	440036	441305	440037
12	(n)	Tour operator services	440063	440064	441312	440065
13	(o)	Rent-a-cab scheme operator services	440048	440049	441307	440050
14	(p)	Architect services	440072	440073	441314	440074
15	(q)	Interior decoration/ Designer services	440076	440077	441315	440078
16	(r)	Management or business consultant ser- vice	440116	440117	441325	440118
17	(s)	Chartered accountant services	440092	440093	441319	440094
18	(t)	Cost accountant service	440096	440097	441320	440098
19	(u)	Company secretary service	440100	440101	441321	440102
20	(v)	Real estate agent service	440104	440105	441322	440106
21	(w)	Security/ detective agency service	440108	440109	441323	440110

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No.	Finance	Descriptions of Taxable Services	Accounting Codes			
22	(x)	Credit rating agency service	440088	440089	441318	440090
23	(y)	Market research agency service	440112	440113	441324	440114
24	(z)	Underwriter service	440084	440085	441317	440086
*	(za)	Mechanised slaughterhouse service	440080	440081	441316	440082
		[omitted vide Finance Act, 2001]				
25	(za)	Scientific & technical consultancy services	440125	440126	441326	440127
26	(zb)	Photography service	440129	440130	441327	440131
27	(zc)	Convention service	440133	440134	441328	440135
*	(zd)	Telegraph authority- leased circuit [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	440137	440138	441329	440139
*	(ze)	Telegraph authority- telegraph service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	440141	440142	441330	440143
*	(zf)	Telegraph authority- telex service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	440145	440146	441331	440147
*	(zg)	Telegraph authority- facsimile service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	440149	440150	441332	440151
28	(zh)	Online information and database access service and/ or retrieval service through computer network	440153	440154	441333	440155
29	(zi)	Video production agency/ video tape production service	440157	440158	441334	440159
30	(zj)	Sound recording studio or agency services	440161	440162	441335	440163
31	(zk)	Broadcasting service	440165	440166	441336	440167
32	(zl)	Insurance auxiliary service in relation to general insurance	440169	440170	441338	440171
33	(zm)	Banking and other Financial services	440173	440174	441339	440175
34	(zn)	Port service (major ports)	440177	440178	441341	440179
35	(zo)	Service for repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle[(zzj) omitted w.e.f 16.6.05]	440181	440182	441343	440183
*	(zp)	Body corporate other than banks in relation to banking and other financial services [omitted w.e.f. 10.09.04 and clubbed under (zm)]	----- -	----- --	-----	-----
36	(zq)	Beauty parlours /beauty treatment	440209	440210	441361	440211
37	(zr)	Cargo handling service	440189	440190	441348	440191
38	(zs)	Cable operators	440217	440218	441366	440219

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No.	Finance	Descriptions of Taxable Services	Accounting Codes			
39	(zt)	Dry cleaning service	440221	440222	441369	440223
40	(zu)	Event management	440197	440198	441353	440199
41	(zv)	Fashion design	440213	440214	441363	440215
42	(zw)	Health club and fitness centre service	440205	440206	441358	440207
43	(zx)	Life insurance service	440185	440186	441346	440187
44	(zy)	Insurance auxiliary service concerning life insurance business	440185	440186	441346	440187
45	(zz)	Rail travel agent's service	440201	440202	441356	440203
46	(zza)	Storage and warehousing services	440193	440194	441350	440195
47	(zzb)	Business auxiliary service	440225	440226	441371	440227
48	(zzc)	Commercial training or coaching	440229	440230	441374	440231
49	(zzd)	Erection, commissioning and installation	440233	440234	441376	440235
50	(zze)	Franchise service	440237	440238	441384	440239
51	(zzf)	Internet cafe	440241	440242	441386	440243
52	(zzg)	Maintenance or repair service	440245	440246	441388	440247
53	(zzh)	Technical testing and analysis service	440249	440250	441389	440251
54	(zzi)	Technical inspection and certification agency service	440249	440250	441389	440251
*	(zzj)	Authorised service station [omitted w.e.f 16.6.05 and clubbed under (zo)]	-----	-----	-----	-----
55	(zzk)	Foreign exchange broker service	440173	440174	441339	440175
56	(zzl)	Other port (minor port) service	440177	440178	441341	440179
57	(zzm)	Airport services by airport authority	440258	440259	441391	440260
58	(zzn)	Transport of goods by air	440266	440267	441393	440268
59	(zzo)	Business exhibition service	440254	440255	441390	440256
60	(zzp)	Transport of goods by road/goods transport agency service	440262	440263	441392	440264
61	(zzq)	Construction services other than residential complex, including commercial/industrial buildings or civil structures	440290	440291	441399	440292
62	(zzr)	Services by holder of intellectual property right providing intellectual property services other than copyright	440278	440279	441396	440280
63	(zzs)	Opinion poll agency service	440274	440275	441395	440276
64	(zzt)	Outdoor catering	440051	440052	441308	440053
65	(zzu)	Services by a programme producer	440286	440287	441398	440288
66	(zzv)	Survey and exploration of mineral	440270	440271	441394	440272
67	(zzw)	Pandal or shamiana service	440054	440055	441309	440056
68	(zzx)	Travel agent for booking of passage(other than air/rail travel agents)	440294	440295	441400	440296

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No.	Finance	Descriptions of Taxable Services	Accounting Codes			
69	(zzy)	Services provided by recognised/registered associations in relation to forward contracts	440282	440283	441397	440284
70	(zzz)	Transport of goods through pipeline or other conduit	440302	440303	441430	440304
71	(zzza)	Site formation and clearance, excavation, earth moving and demolition services	440306	440307	441431	440308
72	(zzzb)	Dredging of rivers, ports harbours, backwaters, estuaries, etc.	440310	440311	441432	440312
73	(zzzc)	Survey and map making service	440314	440315	441433	440316
74	(zzzd)	Cleaning services	440318	440319	441434	440320
75	(zzze)	Club or association service	440322	440323	441435	440324
76	(zzzf)	Packaging service	440326	440327	441436	440328
77	(zzzg)	Mailing list compilation and mailing service	440330	440331	441437	440332
78	(zzzh)	Construction of residential complex service	440334	440335	441438	440336
79	(zzzi)	Service provided by a registrar to an issue	440338	440339	441439	440340
80	(zzzj)	Service provided by a share transfer agent	440342	440343	441440	440344
81	(zzzk)	Automated Teller Machine operations, maintenance or management service	440346	440347	441441	440348
82	(zzzl)	Service provided by a recovery agent	440350	440351	441442	440352
83	(zzzm)	Selling of space or time slots for advertisements	440354	440355	441443	440356
84	(zzzn)	Sponsorship service provided to body-corporate or firm including sports sponsorships	440358	440359	441444	440360
85	(zzzo)	Transport of passengers embarking on domestic/international journey by air	440362	440363	441445	440364
86	(zzzp)	Transport of goods by rail including transport of goods in containers by rail (for the present, transport of passengers by rail in air-conditioned class/first class also may be paid under this description/accounting code)	440390	440391	441446	440392
87	(zzzq)	Business support service	440366	440367	441447	440368
88	(zzzr)	Auction service	440370	440371	441448	440372
89	(zzzs)	Public relation management service	440374	440375	441449	440376
90	(zzzt)	Ship management service	440378	440379	441450	440380
91	(zzzu)	Internet telecommunication services (includes internet telephony Service which became taxable from 01.05.2006)	440382	440383	441451	440384

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No.	Finance	Descriptions of Taxable Services	Accounting Codes			
92	(zzzv)	Transport of persons by cruise ship	440386	440387	441452	440388
93	(zzzw)	Credit card, debit card, charge card or other payment card related services	440394	440395	441453	440396
94	(zzzx)	Services of telegraph authority in relation to telecommunication service	440398	440399	441454	440400
95	(zzzy)	Mining of mineral, oil or gas service	440402	440403	441455	440404
96	(zzzz)	Renting of immovable property services	440406	440407	441456	440408
97	(zzzza)	Works contract service	440410	440411	441457	440412
98	(zzzzb)	Development and supply of content for use in telecom services, advertising agency, etc.	440414	440415	441458	440416
99	(zzzzc)	Asset management including portfolio management and fund management	440418	440419	441459	440420
100	(zzzzd)	Design service other than interior decoration and fashion designing	440422	440423	441460	440424
101	(zzzze)	Information technology software service	440452	440450	441461	440451
102	(zzzzf)	Services provided by an insurer of life insurance under Unit Linked Insurance Plan(ULIP)	440430	440431	441462	440432
103	(zzzzg)	Services provided by a recognized stock exchange in relation to transaction in securities	440434	440435	441463	440436
104	(zzzzh)	Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward contracts	440438	440439	441464	440440
105	(zzzzi)	Services provided by a processing and clearinghouse in relation to securities, goods and forward contracts	440442	440443	441465	440446
106	(zzzzj)	Services provided by any person in relation to supply of tangible goods	440445	440447	441466	440448
107	(zzzzk)	Cosmetic and plastic surgery service	440460	440463	441467	440466
108	(zzzzl)	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)	440470	440473	441468	440476
109	(zzzzm)	Legal consultancy service	440480	440483	441469	440486
110	(zzzzn)	Promotion, marketing, organizing or assisting in organizing games of chance including lottery, etc.	440595	440596	441470	440597
111	(zzzzo)	Health services by a clinical establishment, health check-up/diagnosis, etc.	440598	440599	441471	440600

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No.	Finance	Descriptions of Taxable Services	Accounting Codes			
112	(zzzzp)	Maintenance of medical records	440601	440602	441472	440603
113	(zzzzq)	Service of promotion or marketing of brand of goods/services/events	440604	440605	441473	440606
11	(zzzzr)	Service of permitting commercial use or exploitation of events	440607	440608	441474	440609
115	(zzzzs)	Electricity exchange service	440610	440611	441475	440612
116	(zzzzt)	Copyright service- transfer temporarily/ permit use or enjoyment	440613	440614	441476	440615
117	(zzzzu)	Special services provided by builders	440616	440617	441477	440618
118	(zzzzv)	Restaurant service	441067	441068	441478	441069
119	(zzzzw)	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called.	441070	441071	441479	441072
120		Other taxable services [services other than the 119 listed above]	441480	441481	441485	441482

F.No 137/22/2012-Service Tax

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-ST, dated 28th June, 1994 vide number G.S.R 546(E), dated the 28th June, 1994 and was last amended by notification No 48/2012- Service Tax, dated the 28 th September, 2012 , vide GSR 732 (E) dated the 28th September 2012.

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