OVERVIEW OF SERVICES CHARGEABLE TO SERVICE TAX

S. No	Nature of Service	Service Provider	Service receiver	Date of applicability	Additional Points
1	Advertising Agency	Commercial Concern engaged in providing advertisment services	Client	01.11.96	**Exclusions:** Non Commercial Concern, Govt. Agency or Deptt. , Press, Newspapers, Charitable Institutuions, DBMS, Canvasing, Space Selling, Free Commercial Time.
2	Airport Services	Airport Authority of India or any person authorised by it	Person	10.09.04	All services provided by airport authority or person authorised by airport authority.
3	Air Travel Agent	Person engaged in booking of passage for travel by air	Customer	01.07.97	**Exclusions:** Airlines & Sub Agents **Optional Alternative Tax Rate:** Domestic : 0.5% of basic fare International : 1% of basic fare
4	Architect Service's	Person registered in the Register of Architects and Commercial Concern of architects	Client	16.10.98	**Includes:** - Technical feasibilty of the site chosen - Making out plans and designs for development of real estate. - Getting approval of local authorities for such designs and plans -Obtaining completion certificates for buildings designed by them - Supervising construction work in a general manner-work is executed acc. to design and plan. -Preparing lay-outs for approaches, Sanitary arrangements and gardens, if any. - Registered private surveyors
5	Authorised Service Station	Service station authorised by any motor vechicle manufacturer Motor car or Two Wheeled Vechicle Light Motor Vechicle - Reconditioning or restoration of motor vechiles light motor vechile or two wheeled motor vechile	Customer	 16.07.01 01.07.03 16.06.05	**Exclusions:** Cost of parts or accessories consumables like lubricants coolants etc.

6	Banking & Financial Services	Banking Comp./NBFC/Financial Institution Any Other Body Corporate Other Commercial Concern Foreign Exchange brocker (not falling in previous category	Customer	16.07.01 16.08.02 10.9.04 1.07.03	**Inclusions:** -Finacial leasing services including equipment leasing and hire purchase - Credit card services, Merchant banking services -Securities & forex broking -Asset Mgt. including Potfolio Mgt., All forms of Fund Mgt., Pension Fund Mgt., Custodial, Depository and Trust services but does not include Cash Mgt. -Advisory and other auxilary financial services including investment & portfolio research and advice, Advice on mergers and acquisitions & advice on corporate re- Stucturing and strategy. -Provision & transfer of information and data processing. -Other financial services- Lending, Issue of pay order, Demand draft, Cheque, Letter of Credit and Bil of Exchange, Providing Bank guarantee, Overdraft facility, Bil discounting facility, Safe deposit locker, Safe vaults, Operation of bank account. -Froeign exchange broking by a foreign exchange broker ***Interest on loan amount is not chargeable to service tax.*** ***Services provided by RBI is exempt***
7	Business Exhibition Services	Organisor of the business exihibition		10.09.04	**Inclusions:** Amount received from exihibitor Other than charges towards breakages or damage
8	Beauty Treatment Services	Beauty Parlor providing service of beauty treatment- Face & beauty treatement, Cosmetic treatement, Manicure, Pedicure or Counselling services on beauty, Face care or make up.	Customer	16.08.02	**Exclusions:** Skin treatment from a doctor, Hair dye, Shaving, Hair Cutting, Plastic & Cosmetic Surgery, Service offered to club members. **Exemptions:** Hair Dyeing
9	Broadcasting Services	Broadcasting Agencies or Organisation	Client	16.07.01	**Exemptions:** Cable TV Operators **Exclusions:** Cinema Halls, TV Serial Production,Studios, Broadcasting Earthstations, TV Producers, Multisystem Operators, Satellite on Hire, Uplinking Stations, Television Prog./ Software Producer.

10	Business Auxiliary Services	Commercial concern providing specified services	Client	10.09.04	**Exemptions:** Commission Agent providing service of sale or purchase of agriculture produce, *Important exemptions notification no. 14/2004 dated 10-09-04* **Exclusions:** Information Technology Service, Data Processing, Back office Processing, Compute enable service, Networking, Computer facility Management . **Inclusions:** -Promotion or marketing or sale of goods produded or provided by or belonging of the client -Promotion or marketing or sale of goods provided by the client -Customer care service provided on behalf of the client -Procurement of goods or services, which are inputs for the client -Procurement of goods on behalf of the client. -Services of commission Agent & Aratiyas. -Does not include information technology service and other activity which amounts to manufacture. -Provision of service on behalf clients -A service incidental or auxiliary to any activity specified above, such as billing, Issue or Collection or Recovery of Cheques, Payments, Maintenance of Accounts and Remittance, Inventory mgt., Evaluation or Development of Prospective Customer or Vendor, Public Relation Services, Mgt. or Supervision. -Services of Commission Agent & Aratiyas -Does not include Information Techonolgy Service and Other Activity which amounts to "Manufacture".
11	Cable Services	Cable Operator Multi System Operator	Customer	16.08.02 10.09.04	**Exclusions:** Advertising receipts, Entertainment Tax recovered, Other local taxes, Cost of cable laid, Installation charges

12	Cargo Handling Services	Cargo Handling Agencies	Person	16.08.02	**Exemptions:** Services relating to Agriculture produce or goods intended to be stored in a cold storges. **Exclusions:** Passengers handling , Courier Service, Mail Service , Export Shipments , Clearning & Forwarding Services, Passengers Baggage,Transshipment of Export Cargo , Empty Cargo , Marketing Services, Plain Services,Warehousing Services, Central Warehousing Corporation, Mere Transportation of Goods, Loading / Unloading of Cargo by labour
13	Chartered Accountants	Person who is a member of ICAI holding a COP including any concern engaged in profession of Chartered Accountancy	Client	16.10.98	On or after 01.03.06 all the services provided by a Chartered Accountant are taxable
14	Company Secretary	Person who is a member of ICSI holding a COP including any concern engaged in Company Secretaryship	Client	16.10.98	On or after 01.03.06 all the services provided by Company Secretaries are Taxable
15	Cost & Works Accountants	Person who is a member of ICWAI holding a CPO including any concern engaged in field of Cost Accountancy	Client	16.10.98	On or after 01.03.06 all the services provided by a Cost Accountant are taxable
16	Clearing and Forwarding Agent	Clearing & forwarding services	Person	16.07.97	**Inculsion:** Consignment Agent, Octroi Agency, Coal Merchants **Exclusion :** Sales Tax/ Octroi Charges, Reimbursement of Expenses, Transportation Charges.
17	Commercial Training or Coaching Services	Commercial Training or Coaching Center	Person	01.07.03	**Exemptions:** Vocational training, Computer, Recreational Training Institutes [N. No. 9/2003] ; Services are an essential part of the Course or Curriculum leading to issuance of Recognised Certificate, Dipolma, Degree or Any Other Educational Qualification[N.No. 10/2003]. *Includes value of study materail or written text provided by service provider*

					Exclusions: Sports Training, Pre- Schools Coaching Centres, Institutions Giving Degree/Diploma, Individual Tutions at Home,Vocational (Vehical Repair, Shorthand, Foreign Language, Tailoring Classes etc.) Motor Driving Classes, Beauty and Working Classes, Hobby Centres, Computer Training Classes, Free Training Classes.
18	Computer Network Services	Online information & database access or retrival services through computer network provided by commercial concern.	Customer	16.07.01	**Inclusion:** Internet Telephony Services **Exclusion:** Cyber Café
19	Construction of Complex Services	Construction of new residential Complex Completion and Finishing services, repair, alteration, renovation services of residential complex	Person	16.06.05	**Exclusions** Building or buildings having 12 residential unit and building constructed for personal use
20	Consulting Engineer	Professionally qualified engineer or engineering firm	Client	07.07.97	**Exemptions:** Transfer of Technology, Overseas Projects, Computer Software **Exclusions:** Employed Engineers, Architect & Interior Decorators, Civil Contractors, Firms, Testing Laboratories, Repair Workshop Insurance Surveyors, Training services, Loss Assessors, Works Contract for Construction, Erection & Installation of Plant on Turnkey Basis, Firms Engaged in Post/ After Sales Services, Services of Computer Hardware and Software.
21	Convention Services	Commercial concern	Client	16.07.01	**Exclusions:** Exhibitions, Mandaps, Trade fairs, Road shows, Entertainment shows, Fashion shows, Chamber of Commerce, Service Provider already registered as mandap keeper, Annual Meeting of Shareholders, Cinema Halls, Theaters, Event Management, etc.
22	Courier Services	Commercial concern engaged in door to door transportation of time sensititive document, goods or articles.	Customer	01.11.96	**Exlusions:** Govt. Services, Speed Post, EMS, Express Services, Co-Loading, Goods Transport Operators, Incoming Courier from Abroad, Container/ Lorry Services, VPP Services

23	Credit Rating Agency	Commercial concern engaged in the business of credit rating	Client	16.10.98	**Exclusions:** Ratintg done by non credit rating agencies, Market research rating agencies, Rating of non financial matters, Information & advisory services, Indexing services, Bid Evaluation Services **Inclusion:** Credit Rating of any Financial Obligation, Instrument or Security
24	Custom House Agent	Licensed person under the Custom Regulation	Client	15.06.97	All services provided by a CHA in relation to the entry or departure of conveyances or import or export of goods.
25	Cleaning Activity Service	It includes disinfecting,exterminating or sterlising of objects or premises	Person	16.06.05	**Exclusion:** Agriculture,Horticulture,Animal Husbandry,Dairying
26	Club or association service	It includes providing services facilities or advantages for a subscription	Members	16.06.05	**Exclusions** (a)any person associated with press(b)Association having objectives of charitable,religious,political objective©Activity of trade union,horticulture,agriculture(d)Body establish under law in force
27	commercial or industrial construction services	it includes construction of new building, repair alteration of building structure which is use or to be used for commerce or industry	commercial concern	16.06.05	**Exclusions** Roads,airports,railway trasport,terminal bridge,tunnel,long distance pipeline and dam
28	Dry Cleaning Services	Commercial concern engaged in dry cleaning services	Customer	16.08.02	Only Dry Cleaning services provided by the dry cleaner
29	Dredging Service	Consist of excavation of material from the sea, lake bed and the relocation of the material	Person	16.06.05	**Included** Removal of material like silt, rocks, sand, refuse, plant or animal matter.Cleaning and depning of any river port or harbour.
30	Erection Commissioning and Installation Services	Commissioning and Installation Agencies being a commercial concern Installation on Specified Items	Customer	01.07.03/ 10.09.04 16.06.05	Services provided by commissioning or installaion agency in relation to erection, Installation or commissioning of plant, Machinery & Equipment. On Composition Contract of Supply & Installation - service tax is payable only on 33% of gross amount.

31	Event Management Services	Event Manager	Person	16.08.02	**Exclusions:** Services rendered by non-commerical concern , Convention centre being taxed separtely , Events managed in house, Sale of tickets and revenue from sale of space, Event managed by sponsers themselves, Other services being used and billed seperately by service providers.
32	Facsimile Services	Telegraph Authority (Person)	Subscriber	16.07.01	**Exclusions:** Private fax, Privately run PCO's, Offices doing faxes from office
33	Fashion Designing Services	Person engaged in providing services in relation to fashion designing.	Person	16.08.02	**Exclusions:** Eductional Institute imparting Professional courses, Beauty Parlour , Individual Engaged in Fashion degining as a hobby,Cost of samples, Tailors, Jewellers, Garment manufacturing company, Sale of ready made garments, Goldsmith Services.
34	Forward Contract Services	Member of Recognised/Registered Association as defined in Forward Contracts (Regulations) Act	Person	10.09.04	Forward contract is a contract for delivery of goods and which is not ready for delivery contact .
35	Franchise Services	Franchiser	Franchisee	01.07.03	**Exclusions:** Franchise providing other services not related to franchisor,Other services not being taxable services
36	General Insurance Services	Insurer carrying on General Insurance Business	Policy Holder	16.07.01	**Exclusions:** Life Insurance Business, Agriculture & Cattle Insurace, Universal Health Insurance Scheme
37	Health & Fitness services	Services by health & fitness centre	Person	16.08.02	**Exclusions:** Medical Therapy ,Therapeutic Massages , Accupressure Therapy, Naturopathy Clinices , Yoga Classes , Club / Centres providing services only there own members without separate charges as a composite part of membership fee, Sports Centres, Doctors Clinic, Employees of such Health and Fitness Center, Co-Operative Societies where members are not required to pay for such facilities.

38	Insurance Auxiliary Services	Actuary/ Intermediatory/ Insurance Agent General insurance life insurance	Insurer	16.08.02 16.07.01 16.08.02	In case of Insurance Agent any person carrying on General Insurance Business in India or the Life Insurance Business is liable to pay service tax. **Exclusions:** Life Insurance, Insured Person/ Policy Holder,Insurance Agent In case of Insurance Agent any person carrying on general insurance business in India or the life insurance business is liable to pay service tax.
39	Intellectual Property Services	Holder of Intellectual Property Rights like Trade Mark, Design, Patent or any other Intangible Property except Copyright	Person	10.09.04	Transferring, whether permanently or otherwise; or permitting the use or enjoyment of any Intellectual Property Right **Exclusions/ Exemptions:** -Copyrights -Cess paid towards import of technology under RDC Act.
40	Internet Café Services	Internet Café providing service of Internet Access	Person	01.07.03	**Exclusions:** kiosks,call centres
41	Interior Decorator' s Services	Person providing services in relation to Planning, Design or Beautification of spaces whether man made or otherwise.	Client	16.10.98	Services may be provided by way of advice, Consultancy, Technical assistance or in any other manner. **Inclusion:** Lanscape designer, Space mgt., Vaasthu / Feng Shui Consultants. In case of composite services provided including execution of construction work the taxable value of service will be composite gross amount charged unless amount is seggregated for both.
42	Leased Circuit Services	Provided by Telegraph Authority through a dedicated link between two fixed locations	Subscriber	16.07.01	**Exclusions:** Persons other than Telegraph Authority, Rentals for Function Links, Port Charges. **Inclusions:** -It inculdes Speech Circuit, Data Circuit or Telegraph Service. -CableInternet, Cable hired to telecom/ Internet Service Provider, Inter Connectivity links provided bet. Basic/ Cellular Telephone Provider and BSNL/MTNL.

43	Life Insurance Business	Service provided by an insurer carrying on life insurance business in relation to the risk cover in life insurance	Policy Holder	10.9.04	**Option** -Bifurcate whole premium paid & pay tax on portion of premium paid for risk cover -1% of the gross amount of premium charged **Exclusions:** General Insurance , Non Humen Life Insurance Service , Cattle Insurance, Life Insurance Service
44	Maintenance or Repair Services	Person under maintanence contact or agreement/ Manufactorer or authorized person in respct of either goods or equipments excluding motor vehicles	Customer	01.07.03	**Exclusions:** Free Testing / Repair Camps, After sales services , Repairs not under AMC, Motor Vechile , Fabrication & Forgings, Computer Software, Immovable Property.
45	Management Consultant' s Services	Person providing service in connection with Mgt. of any Organisation; Advice, Consultancy or Technical Assistance relating to Conceptualising, Devising, Development, Modification, Rectification or Upgradation of any Working System of any Organisation.	Client	16.10.98	**Exclusions:** ISO certification , Architect services, Employees of Management Consultants, Industrial Legal Consultancy, Tax Consultant, Merchant Bankers, ESI, PF & Other Industrial Law Practioner, Merchant Banker playing statoury role in Merger Acquisitions
46	Mandap-Keeper' s Services	Person providing temporary occupation of mandap for consideration, for organisising any official, social or business functions.	Client	01.07.97	**Inclusions:** Baraat Ghar, Banquet Hall, Conference Hall for conducting Seminar, Halls or Auditorium constructed by the Charitable / Religions Trust/ Open Land / Ground belonging to Muncipality / School, Permises of Club provided to their members. **Exemptions:** Tax will be charged @ 40% of gross reciepts if catering services are also provided by hotels, Clubs; but it should not be a resturant and there should be 'substantial & satisfying meal' . This exemption will be given if mandeep keeper has not i) taken credit CENVAT on inputs or capital goods , ii) credit on goods and material used. **Exclusions:** Leased Premises, Shamiyana or Pandal, Art Gallary , Rental Receipt in ITPO Trade Fairs, Stall to Election Commission to Conduct Election , Religious Places, Hotels Renting Space for Official Conferences, Luxury Tax or Expenditure Tax.

47	Manpower Recruitment Agency' s Services	Commercial concern providing recruitment of manpower in any manner Recruitment of manpower Supply of manpower	Client	07.07.97 16.06.05	**Exclusions:** Employement Exchanges or Bureau, Eductiona lInstitution like ICAI, ICSI etc., Offering Campus, Recruitment by Civil or Electrial or Other Contractors, Experts taking interviews, Govt.department, Providing services to another Manpower Recrutiment Agency , Oraginastion's own department providing services to organisation, Non- comercial concern, Chartitable Institutions. **Inclusions:** Display on Websites, Trusts, Academic Institutions
48	Market Research Agency	Commercial concern providing market research in relation to any product, service or utility. Research may include customised	Client	16.10.98	**Exclusions:** Employees of Reserach Agency , Research Wing or Department of Company , Academic & Professional Research
49	Mailing List Compilation and mailing services	compiling and providing list of names addresses and sending documents information, goods in a packet	Client	16.06.2005	**Exclusions** Person engaged in resale of mailing list acquired earlier and person sending information through mails
50	Opinion Poll Agency' s Services	Person engaged in providing any service in relation to opinion poll	Person	10.09.04	**Exclusions:** Inhouse Opinion Polls, Timely / Fixed Opinion Polls Except when Services of other O.P. Agency are used for it.
51	Other Port Services	Port, Other Port, Autorised person in relation to a vessel or goods	Person	01.07.03	
52	Outdoor Catering Services	Caterer providing services at a place other than his own	Client	10.09.04	**Exclusions:** Canteen Contractors, Services of Cook are directly engaged, Platform/ Open Air Vendors, Caterer on Wheels, Restaurant Giving Home Delivery. -Charges for breakages crockeries, Loss of utinsels, Out of pocket expenses except local transportation. -If food is also provided than 50% of tax will be exempt. -Charges for breakages crockeries, Loss of utinsels, Out of pocket expenses except local transportation. -If food is also provided than 50% of tax will be exempt.

53	Photography Services	Professional Photographer/ Commercial Concern providing services relating to photograpy	Customer	16.07.01	**Exemptions:** Service providers who are registered under various states, municipal laws relating to shops and establishments or any other laws of the states which is in force for the time bein for carrying out commercial activities only are liable to service tax.Individual professional photographers and others providing still photography services, but who do not have fixed place of business as a shop or office and who are not registered under these enactment, will not be liable to pay service tax. **Exclusions:** Amateur photographers, press photographers, Individual photographers not being commercial concerns, Collection agents or centres, Sub- contractors not involving clients or customers, Video graphy, Painters, Service rendered abroad, X-ray/city scan centers, Artist, Domestic photography done as a hobby.
54	Pandal or Shamiana Contractor' s Service	Person providing services in any manner in relation to pandal or shamiana	Client	10.09.04	**Inclusion:** Supply of Furniture, Fixture, Lights and Lighting Fittings , Floor Covering and other articles for use in Pandal or Shamaina. **Exemption :** 30% of gross amount received if catering services charges are included. **Exclusions:** Breakages, Damages or Loss of the Crockeries, Glass or any other Property, Airfare and Hotel of Pandal or Shamiana Contractor.
55	Port Services	Port/Autorised person in relation to a vessal or goods	Person	16.07.01	**Exclusions:** Airports, Airport authority , Land custom station, Inland container depots, Container freight station.
56	Programme Producer's services	Commercial concern producing programme on behalf of another person	Person	10.09.04	"Programme" means any audio or visual matter , live or recorded , which is intended to be disseminated by transmission of electo-magnetic waves through space or through cable intended to be received by the genral public either directly or indirectly through the medium of relay stations.
57	Packaging Activity Services	Packaging, total presentation of a product, the business of process of packaging	Person	16.06.2005	**Inclusions**

					Pouch filling, Bottling, Labelling, Imprinting Any activity which amounts to manufacture
58	Rail Travel Agent Services	Person engaged in booking of passage for travel by rail	Customer	16.08.02	Commission received from railway and from customer both are the value of taxable services. **Exclusions:** Cargo booking, Actual Rail Fare, Luggage charges, Employees of Railways Providing Such Services
59	Real Estate Agent	Person providing services in relation to sale, purchase, leasing or renting of any real estate and incldues real estate consultant	Client	16.10.98	**Exclusions:** Construction Contractors, Experts such as Lawyers, Architectes, Engineers, Plantation co. Housing Finance Co., Interior Decorators, Civil Contractors, Lawyer Preparing Sale/Purchase Deeds, Advocates Carry out Search of Titles, Enginers Evaluating Life of Building, Brokers Recieving Commission from other Brokers, Arranging film Studio on Rent **Inclusion:** Persons Engaged Providing Advice or Consultancy for Selling of Real Estate Property, Mode of Finance for Acquisition of the Poperty, RCC Consultant
60	Rent-A-Cab Services	Person engaged in renting of cabwho is holder of licence under Rent-a-cab Service 1989.	Person	01.04.00	**Exclusions:** Metered Taxis / Cabs for Normal Commuting, Personal Cabs , Company Cabs **Inclusions:** Any Person Who Gives his Vehicle I.e. Car/Taxi/Van to Third Person for local transport, Scheme Operators **Exemption:** Tax will at 40% of the Gross Recipts . This exemption will be given if operator has not i) taken credit CENVAT on inputs or capital goods , ii) credit on goods and material used.
61	Scientific/Technical Consultancy	Scientiest/Technocrat/Scintific or Tecnology Institution or Organisation providing services in relation to scientific or technical consultancy.	Client	16.07.01	**Exclusions:** Employeed Scientist & Technocrats, Doctors & Nursing Homes, Testing Services, Diagnostic & Pathological Labs, Educational Instiution, In House Research & Consultancy, Inter Departmental Services

62	Security Agency	Commercial concern engaged in rendering the services relating to security of any property whether movable or immovable or person	Client	16.10.98	**Inclusions:** Services of Investigation, Detection or verification of any fact or activity whether of a personal nature or otherwise. Also includes Personnel Securty. **Exclusions:** Govt. agencies, Police security staff employeed with co., Industrial security force, CBI, Service towards collection of dues, CIS, Safe deposit vaults or Lockers for Security of Moveable Property, Escort service for cash transfer.
63	Sound Recording Services	Commercial Concern which is Sound Recording Studio or Agency	Client	16.07.01	**Exclusions:** Music co., Studios Owned for own use by Music co., Govt. Studios/non Commercial Concerns, Reproduction of Original Master to make more Copies of Audio Tape, CDs, Music co.selling Blank Video/Audio Cassetts
64	Steamer Agent	Person providing service of Ships Hasbandry, Book or Advertise for Cargo, provide, Container Feeding Service	Shipping Line	15.6.97	**Exclusions:** Passenger Booking, Cruises, Employees of Shiping Line
65	Stock Broker	Registered stock broker/ sub brokerproviding services in connection with sale or purchase of securities listed in a recognized stock exchange Stock broker Sub-Broker	Person	01.07.94 10.09.04	Service provided to investor by broker/ subscriber and service provided to Broker by Sub- Broker is covered. **Exclusions:** Delars in unlisted securities, Transaction done by non-members and members of unrecognised stock exchange **Services of Stock broker does not attract service tax:** Private placement, Public issue consultancy fee, Brokerage for primary operations, Jobbing business, Arbitrage.
66	Storage & Warehousing Services	Services provided by storage or warehouse keeper in relation to storage & warehouse keeping of goods	Person	16.08.02	**Exclusions:** Storage for agriculture produce, Cold storage, Cleaning & forwarding services, Govt. warehousing corporation not providing commercial services, Food Corporation of India, only renting of premises or cylinder for storage, Port trust authorities, Marketing services
67	Survey & Exploration Services of mineral , oil and gas service	Person providing services in relation to lacation or exploration of deposits of mineral, oil, gas.	Customer	10.09.04	

68	Site Formation And Clearence, Excavation And Earth Moving And Demolition Services	Services in relation to site formation, clearance, excavation, earthmoving and demolition	Person	16.06.2005	**Includes** (a)Drilling, boring for construction geophysical (b) soil stabilization (c)horzontal drilling (d)land reclamation (e)contamimated top soil (f)demolition of building **Exempted** Agriculture, irrigation, water shed, drilling, reparing and restoring of water resources
69	Survey and Map-making Services	Survey and map making in relation to geological geophysical or other type or prospecting	Person other than agency in control of Govt.	16.06.2005	**Exclusions** Any agency under the control of government or authorised by the government **Person covered** Professional survey and map making and individuals/organisations but not authorised by the government
70	Technical Inspection & Certification Services	Technical inspection and certificate agency providing services in relation to inspection or examination of goods or process or material or any immovable property	Person	01.07.03	**Exclusions:** Health & Diagnostic Testing, Pollution Testing, Environmental Test, Weather Forecasting, Test on Human & Animals
71	Technical Testing & Analysis	Technical testing & analysis Agency providing services in relation to physical, chemical, biological or any other scientific testing or analysis in relation to goods, material or immovable property	Person	01.07.03	**Exclusions:** Health & Diagnostic Testing, Pollution Testing, Environmental Test, Weather Forecasting, Test on Human & Animals,water quality testing by government owned state and district level laboratories
72	Telegraph Services	Telegraph Authority providing services in relation to communication through telegraph	Subscriber	16.07.01	**Exclusions:** Services provided by any non Telegraph Authority

73	Telephone & Pager Services	Telegraph Authority	Subscriber	01.07.94 01.11.96	**Telephone** **Exemptions:** -Departmentaly run public telephones for local calls, Guranteed public telephone operating only for local calls. '-Free Telephone at Airport and Hospital **Exclusions:** E-Mail, Internet Services, Infrastrucure Charges, Port Charges, Rent & Access Charges Paid to DOT by Cellular Phone Operators. **Pager** **Exclusions:** E-Mail, Internet services, Infrastrucure charges, Port charges,
74	Telex Services	Telegraph Authority	Subscriber	16.07.01	**Exclusions:** Private Telex, Telex used by co. for own Purposes
75	Tour Operator	Person engaged in business of planning, scheduling, organising or arranging tours which may include arrangement for accomodation, sightseeing or other similar services by any mode of transport.	Person	01.04.00	-Tax will at 40% of the gross recipts charged by the tour operatour, this exemption will be given if operator has not i) taken credit CENVAT on inputs or capital goods , ii) credit on goods and material used.
76	Transport of Goods by Roads	Goods Transport Agency providing services in relation to transport of goods by road and must issue consignment note	Person	01.01.05	**Inclusion:** Transport company owing truck, Tempo, Trailer **Exclusion:** Goods transport agency accepting goods from other transport agency, Specially designed motor vehicles used within the factory or any other enclosed premises, Vehicles running on fixed rails, Goods carried by ship ansd air, Carriage of goods on animals, Human beings, Hand cart or bullock carts. **Exmeptions:** Value of consingnment upto Rs.1500/- Individual consigment upto Rs. 750/- Transport of fruits, vegetables, egg, milk **Value of taxable service:** 25% of gross amount charged by goods transport agency including freight, loading, unloading, handling etc.

77	Transport of Goods by Air	Commercial concern providing services in relation to transport of goods by air	Customer	10.09.04	**Inclusion:** Airlines, Helicopters provided on rent by pvt. companies **Exclusion:** Car run through electricity (in hilly area), Transportation of documents as co- loaders, Excess amount charged by airlines by passengerson baggages,
78	Travel Agent(Other Than Rail & Air Travel Agent)	Person engaged in providing services in connection with booking of passage for travel except by air or rail.	Customer	10.09.04	Travelling by Bus, Car, Elephants, etc.
79	Transport of goods other than water through pipe line or other conduit service	Transportation of goods through pipeline or conduit	Customer	16.06.2005	**Exclusion** Transportation of water through pipeline
80	Underwriter	Person engaged in the business of underwriting a issue of securities of body corporate.	Client	16.10.98	**Exclusions:** Sub-Undewriter, if Lead Managers act as underwriters they will be included.
81	Video Production Agency	Professional Vediographer/ Commercial Concern engaged in providing services in relation to video tape production	Client	16.07.01	**Exemptions:** Taxable service provided to a client by an individual professional videographer in relation to a video tape production **Exclusions:** Film shooting, Contract not involving client, Individual videographers, Reproduction of copies, Videographer providing services to video production agency charging to client, TV producers selling the Serials to the Channels, Motion -Pictures, Animated Pictures or Videos.
82	Auctioneer's services	It includes auction of property,movable or immovable,tangible or intangible	Person	Date to be notified	**Exclusions** Auction of property under the direction or orders of the court of law or auction by government

83	ATM operations,maintenance and management service	any service provided in any relation to automated teller machine	Person	Date to be notified	**Includes** Site selection,contracting of location, acquisition, financing, installation, certification, maintenance, cash forecasting, reconciliation and value added services
84	Business support services	Any service which support the business or commence and provided by any person	Person	Date to be notified	**Included** Evaluation of prospecting customers processing of purchase order and fulfilment order accountancy, customer relationship management and telemarketing. It also covers "Infrastuctural Support Services"
85	Credit card , Debit card , Charge cards or other Payment card service	Service provided in any manner in relation to the card	Person	Date to be notified	**Included** (a)by a banking company , financial institution (b) to an issuing bank in relation to receipt , processing and transfer (c)Settlement of any amount transacted through banks (d)joint promotinal cards (e) making use of automated teller machine (f) by the owner of trade mark or brand name under an aggrement
86	Internet Telephony Service	Services in relation to internet telephony	Person	Date to be notified	**Included** Fax , Audio conferencing and Video conferencing based on internet
87	Public Relations Service	Who provides to manage the public relations of any other persons in any other manner	Person	Date to be notified	**Included** Strategic Counselling , corporate image management , media relations , media training , press release , financial public relation, retail support and events and communication

88	Recovery Agent Services	Service provided in recovery of any sum due	Banking companies including NBFC or any other firm	Date to be notified	**Exclusions** Service provided to individual
89	Registrar to an issue's services	Service provided by Registrar to an issue in relation to purchase and sale of securities	Person	Date to be notified	
90	Sale of space or time for advertisement service	it is relation to the sale of space or time for advertisement	Person	Date to be notified	**Excluded** (a) Sale of space for advertisement in print media and sale of time slots by broadcasting agency **Included** (a) Providing space or time for display,advertising showcasing of any product or service in video , television or music (b) selling of time slots of radio other than broadcasting agency (c) aerial advertising, internet advertisement , ATM,mobile phone , public places , building , conveyance, etc
91	Share Transfer Agent's Service	any person who maintains the record of holders of securities and deals with all important matter connected with the transfer or redemption of securites	Person	Date to be notified	
92	Ship Management service	Service provided under a contract in relation to ship management	Person	Date to be notified	**Included** (a)supervision of the maintenance, survey and repair (b) engagementof crews (c) receiving the hire on behalf of owner (d)arrangement of loading (e)providing for victualling (f) negotiating contract for bunkers (g) payment on behalf of the owner of the expenses (h) the entry of ships in protection (i) dealing with insurance, salvage (j)arranging of insurance

93	Sponsorship service	Any person receiving sponsorship	Person	Date to be notified	**Included** Naming an event after the sponsor, displaying the sponsor's company logo, giving the sponsor prior booking rights **Excluded** Any financial support in the form of donation or gifts,given by the donor and service provider is under no obligation to provide anything
94	Transport of goods in containers by rail services	Any person other than Railways	Person	Date to be notified	**Exclusions** Transportation of goods other than in containers by rail
95	Transport of goods by cruise ship service	Provided to any persons embarking from any port or other port in india	Person	Date to be notified	Cruise ship means a ship or vessel used for providing recreational or pleasure trips **Excluded** (a) Ship or vessel used for private purposes (b) ship or vessel less than, fifteen net tonnage
96	Transport of passengers embarking in india for international journey by Air India	Any person who provides the service of trasport of goods or passengers by aircraft	Person	Date to be notified	Only international journey are covered