SUMMARY OF TAXABLE SERVICES

	Name of service	Coverage		Included services	Excluded/Exemption/Clarification on services
		Service provider	Service receiver		
(1)	**ATM Operations, Maintenance or Mgmt Service**	Any person *(Other than service receiver)*	Any person	ATM Operations, Maintenance or Mgmt Service It covers ⇒ Site selection, contracting of location, acquisition, ⇒ Financing, installation ⇒ Maintenance ⇒ Cash forecasting, replenishment, reconciliation ⇒ Other value added services.	
(2)	**Credit card related services**	Any person *(Other than service receiver)*	Any person	"<u>Credit Card</u>, <u>Debit Card</u>, <u>Charge Card</u> Or <u>Other Payment Card</u> Service" *It covers* i) Sr of issuing bank to the card holder; ii) Sr of DSA to issuing bank iii) Sr of issuing bank to merchant establishment (regarding settlement of their dues from card holder) iv) Sr relating to joint promotional cards v) Sr relating to promoting of goods or services through such card vi) Sr of Any person allowing use of his ATM by the card holder vii) Sr of Trade mark owner to issuing bank allowing issuing bank to use its trade mark in relation to such card.	
(3)	**Transport of goods In containers by rail service**	Any person *(Other than Govt Railway)*	Any person	**Transport of goods** ⇒ **in container** ⇒ **by rail**	**<u>70% Abatement Benefit Available [E/N 1/2006]</u>** *(2 Basic Conditions)*
(4)	**Air transport of passengers Embarking for international journey**	Aircraft Operator	Passenger	⇒ **Scheduled / Non Scheduled air transport** of such passenger **embarking in India for <u>International Journey</u>** ***(from India to outside India)*** ⇒ In **any class (other than Economy Class)**	**<u>Service Excluded:</u>** **1. Domestic Air Transport Service** **2. International Air Transport service in Economy Class** **<u>What is Economic Class?</u>** i) Non-Sch Air Transport → No class is economy Class ii) Sch Air Transport → a) Single Class = Economy Class b) Multiple Classes → Class with lowest fair is economy class
(5)	**Transport of person By cruise ship**	Any person *(Other than service receiver)*	Any person	Transport of such person ⇒ embarking from <u>any port in India</u> ⇒ By <u>a Cruise Ship</u>	**<u>What is Cruise Ship?</u>** Cruise ship is a ship/vessel used for providing recreational/ pleasure trips ***-- which is of more than 15 Net Tonnage*** [other than private ship/vessel]
(6)	**Ship management service**	Any person *(Other than service receiver)*	Any person	Ship Mgmt Service. It covers ⇒ *Supervision of the maintenance, survey and repair of ship;* ⇒ *Engagement or providing of crews;* ⇒ *Receiving the hire or freight charges on behalf of the owner;* ⇒ *Arrangements for loading and unloading;* ⇒ *Negotiating contracts for bunker fuel and lubricating oil;* ⇒ *Payment, on behalf of the owner, of expenses incurred in providing services or in relation to the management of ship;* ⇒ *Dealing with insurance, salvage and*	

				other claims; and ⇒ *Arranging of insurance in relation to ship.*	
(7)	**Share Transfer Agent's Service**	*Share Transfer Agent*	Any person	Securities	
(8)	**Registrar to an issue service**	*Registrar to an issue*	Any person	Sale or Purchase of Securities	
(9)	**Internet Telephony Service**	Any person *(Other than service receiver)*	Any person	**Internet Telephony Service** *[IT telephony **means** telecommunication service through internet and **includes** ---- Fax, Audio conferencing and Video conferencing]*	
(10)	**Auctioneers' service**	Any person *(Other than service receiver)*	Any person	Auction of property, ⇒ movable or immovable, ⇒ tangible or intangible, ***in any manner*** ***even, e-auction is covered***	**Excluded Services** 1) Auction by the Government (e.g., Auction under Excise of customs of confiscated goods) 2) Auction of property under the directions or orders of a court of law (e.g., auction of assets of company during Winding up)
(11)	**Recovery Agent's Service**	Any person *(Other than service receiver)*	1) Banking Co 2) FI (including NBFC) 3) Any Other Body Corporate or 4) A Firm	Recovery of sum dues to such person	
(12)	**Sponsorship service**	Any Person receiving sponsorship	1) Body Corporate 2) Firm	Sponsorship of any event (other than sports event) *Sponsorship **includes*** *i) Naming an event after sponsor* *ii) Displaying the sponsor's logo pr trading name* iii) *Giving sponsor exclusive booking rights or priority booking rights*	**Reverse Charge:** **Person receiving sponsorship** is not liable to pay ST – Body Corporate or Firm shall be liable to pay ST
(13)	**Sale of Ad Space Or Time**	Any person *(Other than service receiver)*	Any person	Sale of space or time for advertisement, in any manner	**Excluded Services** i) Sale of space for advertisement in **PRINT MEDIA** or ii) Sale of time slots by a **Broadcasting Agency/Organization** (that is covered under category of Broadcasting Agency Service)
(14)	**Public Relation Service**	Any person *(Other than service receiver)*	Any person	Managing Public Relations of such person.	
(15)	**Support services *Of* business or commerce**	Any person *(Other than service receiver)*	Any person	Business Support Service. *It means **any service in relation to business or commerce*** *Includes –* ⇒ *Evaluation of prospective customers,* ⇒ *Telemarketing,* ⇒ *Processing of purchase orders* ⇒ *Formulation of customer services and pricing policies* ⇒ *Infrastructural Support Services* (Office + Facilites)	
(16)	**Broadcasting Service**	Broadcasting Agency/ Organization	A Client	Broadcasting [Both (i) Audio Broadcasting *(Radio Channels)* (2) Video /TV Broadcasting *(TV Channels)]*	• Broadcasting can be done ○ Through space (as is done by Zee TV etc to the MSO or to the direct user (under DTH system) ○ Through Cables (as is done by MSO by broadcasting advertisement) • Actual broadcasting done outside India but program is received in India – Sr shall be deemed to be received in India and taxable in India

(17)	**Cable service**	Cable operator ***[including MSO]***	Any person	<u>Cable service:</u> *[It means transmission by cables of broadcasted TV signals. It includes re-transmission]*	• MSO ---- Direct User --- ST leviable • MSO --→ Local Cable Operator (LCO) ---- ST leviable • LCO --→ User ----- ST Leviable
(18)	**Commercial training & coaching service**	Commercial Training & Coaching Centre **[CTCC]**	Any Person	Coaching Or Tutorial Coaching (CTC)	• Sports coaching – excluded • Pre-school coaching--excluded • Coaching leading to issuance to legally recognized certificates/degree/diploma --- excluded **<u>Exempted Coaching</u>** 1. Vocational Coaching & Re-creational Coaching **(but not Computer Coaching)** 2. Coaching upon which an Institute will issue a legally recognized certificates/ degree/ diploma (**if payment is not made to CTCC directly)**
(19)	**General Insurance Business Service**	An insurer carrying on general insurance business **<u>(including Re-insurer)</u>**	PolicyHolder Or **<u>Any Person</u>**	General Insurance Business	• ***Re-insurance has also been made subject to ST by FA, 06.*** *(as re-insurer also covered)* **<u>Exempted Polices</u>** 3. Universal Health Insurance Scheme; 4. Personal Accidental,Insurance Scheme; 5. Jan Arogya Bima Policy; 6. National Agricultural Insurance Scheme; 7. Cattle Insurance;
(20)	**Life insurance service**	An insurer carrying on Life insurance business **<u>(including Re-insurer)</u>**	PolicyHolder Or **<u>Any Person</u>**	<u>Risk-Cover in Life Insurance</u>	• ***Total premium not liable to St --- only risk-cover part is liable to ST*** • ***Re-insurance has also been made subject to ST by FA, 06.*** *(as re-insurer also covered)* **<u>Special Assessment facility</u>** Instead of paying (ST @12.24% on Risk Component), Insurer has option to pay (<u>ST@1.02%</u> of Total Premium (Risk +Saving Part) --- **[This facility is only for COMPOSITE POLICY – where risk & saving components are not shown separately in Policy Note]**
(21)	**Insurance auxiliary service**	• Actuary, • Surveyor • Loss Assessor • Insurance Broker • Insurance Agent • Insurance Consultant	1. An Insurer (including Reinsurer) 2. Policy-holder	Insurance Auxiliary Service *(concerning general or life insurance business)*	**<u>Reverse Charge:</u>** Insurance Auxiliary service provided by Insurance Agent falls under "Reverse Charge" [i.e., insurance agent not liable to pay ST – rather, Insurance Company is liable to pay ST]
(22)	**Residential complex construction service**	Any person *(Other than service receiver)*	Any Person	**<u>Construction of Residential Complex</u>** [<u>**Note**</u>: Residential building is =/= residential complex] **Residential Complex = Building with <u>more than</u> 12 Residential Units therein** (such building shall not be for personal use of sr receiver)	**<u>Construction covers:</u>** • Raising of structure • Construction of Part of that structure at any subsequent stage • Completion and finishing services • Repair / Alteration / Renovation / Restoration Activity / Other similar services **<u>67% Abatement Benefit Available [E/N 1/2006]</u>** • 2 Basic Conditions • **2 additional Conditions** • *GAC shall include value of*

					goods/materials used in construction (whether supplied by service receiver or by Constructer) • Sr Activity is not only that of "completion and finishing activity"
(23)	**Commercial/ industrial construction (including pipeline)**	Any person *(Other than service receiver)*	Any Person	<u>Commercial</u> & <u>Industrial</u> Construction ***(including Pipeline Construction)***	**<u>Construction covers:</u>** all activities as mentioned in case of construction of Residential Complex **<u>67% Abatement Benefit Available [E/N 1/2006]</u>** (same as above) **<u>Construction of following excluded:</u>** • Roads • Airports, Railways, Transport terminal, • Bridges, Tunnel , Dam **<u>Construction of flat by developer on its own and then selling them off</u>** – this activity is "sale" and not "service" – no ST **[K RAHEJA DEVELOPMENT CORP – 2005- SC]**
(24)	**Site formation & clearance service**	Any person *(Other than service receiver)*	Any Person	Site formation , Clearance, Excavation , Earth-moving, Demolition, Other similar Service *[* for details you can refer page 47-48]*	**<u>Service exempted when provided in relation to:</u>** • Roads • Airports, Railways, Transport terminal, • Bridges, Tunnel , Dam • **<u>Port</u>**
(25)	**Real estate agent service**	Real Estate Agent *[One who renders sr in relation to <u>Sale, Purchase, Leasing or Renting</u> of real estate and **includes --- Real Estate Consultant**]*	A Client	Real Estate	
(26)	**Stock broker service**	Stock Broker ***[including sub-broker]***	**Any Person**	Sale / Purchase of Securities Listed on a recognized Stock-Exchange	• Main Broker -→ Investor --- ST leviable • Main-Broker → Sub-broker ---- ST leviable • Sub-Broker -→ Investor --- ST Leviable • One Main-Broker-→Another Main Broker ---- ST leviable
(27)	**Underwriter Service**	Underwriter	Client	Underwriting	
(28)	**Transport of goods by road service**	Goods Transport Agency	A Customer	Transport of goods -- by road- -- in <u>goods carriage</u> [Rail is not a goods carriage – Hence, railway transportation is not covered here, but that service is also taxable separately]	**<u>Reverse Charge:</u>** **If Consignor / Consignee falls under "specified category"** – then GTA shall not be liable to pay ST – Rather, the freight payer shall pay ST. **<u>Exemptions</u>** (1) ST exempt when provided in relation to transport of Fruits, Vegetables, Eggs or Milk. (2) When provided in relation to transport of goods (other than Fruits, Vegetables, Eggs Or Milk), ST exempt in **<u>any of the 2 situations</u>**: • ***Individual Consignment**: When Gross Amount (freight) is upto Rs 750/-* *or* • ***Total Consignments in a Goods Carriage**: When Gross Amount (freight) is upto Rs 1,500/-*

					(3) **<u>67% Abatement Benefit Available [E/N 1/2006]</u>** [2 Basic Conditions]
(29)	**Transport of goods by air service**	An Aircraft Operator	Any person	Transport of goods by air	**<u>Exemption:</u>** *100% exempt when in relation to transport of export cargo.*
(30)	**Transport of goods (other than water) Through pipeline or other conduit**	Any person *(Other than service receiver)*	Any Person	Transport of goods (other than water) through pipeline	• Transportation services of Petroleum / LPG – covered
(31)	**Cargo handling service**	Cargo Handling Agency	Any Person	*<u>Cargo Handling Service</u>* [Cargo Handling = Loading, Unloading, Packing or Unpacking of cargo] *[“Transportation Activity” is different from “Cargo Handling Activity”]*	• Cargo Handling of Export Cargo --- Excluded • Handling of Passenger Baggage – Excluded
(32)	**Storage and WHing Service**	Storage and W/H Keeper	Any Person	Storage and W/Hing of GOODS	**<u>Services excluded</u>** **1.** Cold Storage Services (in relation to any goods) **2.** Storage Sr in relation to agricultural produce
(33)	**Telephone Connection Service**	Telegraph Authority	Subscriber	Telephone connection.	• **<u>(Sale of SIM Card + Activation Charges) – in totality form part of TV</u>** (as sale of SIM card is also a part and parcel of taxable service) ----**<u>ESCOTEL MOBILE COMMUNICATION PVT LTD. –SC</u>** • Refundable Security deposit for obtaining connection – shall not from part of TV (ST Valuation Rules, 2006) – However, if adjusted agst dues, then these shall be treated as part of TV.
(34)	**Pager Service**	Telegraph Authority	Subscriber	Communication through pager.	
(35)	**Telex Service**	Telegraph Authority	Subscriber	Communication through telex.	
(36)	**Fax Service**	Telegraph Authority	Subscriber	Communication through fax.	
(37)	**Telegraph Service**	Telegraph Authority	Subscriber	Communication through telegraph.	
(38)	**Leased Circuit Service**	Telegraph Authority	Subscriber	Leased circuit. *[Leased Circuit = Leased Line]*	1. MTNL provides “leased line of telephones” → that Service covered here 2. MTNL/ Satyam / Dishnet provides “leased line of internet” → that Service covered here
(39)	**Internet Access Service**	Internet Café	Any Person	Access of Internet.	
(40)	**On-line Information and Database Access/Retrieval Service *<u>[Computer Network Service]</u>***	Any person *(Other than service receiver)*	Any Person	Online information or data-base access or retrieval -- in electronic form & -- through computer network.;	**1. Taxmann Web-site : Paid subscription”:** → covered here **<u>Services not covered</u>** **2. E-Commerce Execution:** Charge made for goods sold and not for any sr (and hence, no ST) **3. E-Banking by Banks** → Not covered here (as for that proper classification is “Banking & Financial Sr”.
(41)	**Practicing CA Service**	Practicing CA [**Individual** (member +	A Client	Any service in professional capacity	**<u>Exemption</u>** Representational services (service of representing client before any statutory authority –

		Holding CoP) & **Any concern** ----- engaged in rendering services in the field of Chartered Accountancy]			during **<u>any proceedings</u>** under **<u>any law</u>** initiated by SCN) of CA / CS/CWA – 100% Exempt
(42)	**Practicing C.S. Services**	Practicing C.S.	A Client	Any service in professional capacity	**<u>Exemption</u>** Representational services– 100% Exempt
(43)	**Practicing CWA Services**	Practicing CWA	A Client	Any service in professional capacity	**<u>Exemption</u>** Representational services– 100% Exempt
(44)	**<u>Architect service</u>**	Architect *[Registered Architect]*	A Client	Any service in professional capacity	
(45)	**Fashion designing service**	Fashion Designer	Any Person	Fashion Designing [**Fashion Designing = (Conceptualizing + Creating the Designs + Preparing Patterns)** of Costumes / Apparel / Clothing Accessories Jwellery Other articles wearable by Human Beings]	• *Tailor can't be said to be fashion designer (as he is not so understood in common parlance) – His stiching charges are not subject to ST*
(46)	**Interior decorator service**	Interior Decorator **(It includes *<u>Landscape designer</u>*)**	A Client	Planning **<u>or</u>** *Designing* **<u>or</u>** Beautification *of* ***<u>spaces</u>****.* [Spaces= Open Space (Garden) or Closed Space (Room)]	• Vaastu Sr or Fech-Shui Service also covered (as these relate to planning of spaces)
(47)	**Consulting engineer service**	Consulting Engineer *i) Professionally Qualified Engineer* *ii) Any Body Corporate* *iii) Any Other Firm*	A Client	Advice **<u>or</u>** Consultancy **<u>or</u>** Technical Assistance *in* <u>Any Discipline of Engineering</u> [**<u>except</u>** Computer Hardware or Computer Software Engg]	
(48)	**Photography service**	Photography Studio or Agency *[Any person]*	A Client	Photography	• Photography covers all sort of photography (even fluorescent photography) • CT-Scan / X-Ray -- not covered (as these are not understood as photography sr in common parlance)
(49)	**Sound recording service**	Sound recording Studio/ agency *[Any person]*	A client	<u>Sound Recording</u>	**<u>Sound Recording covers:</u>** • Recording of Sound (whether on cassette or on CDs) • Editing of recorded sound • Mixing of Sound • Other post-recording activities
(50)	**Video production (recording) service**	Video Production Agency *[Commercial Concern]*	A client	<u>Video Production</u>	**<u>Video Production covers:</u>** • Recording of Visual Matter (whether on cassette or on CDs) • Editing of recorded video • Video Colouring • Imparting Special Effects • Dubbing • Transferring from one media to another (CD to Cassette or Cassette to CD) • Other post-recording activities
(51)	**Beauty treatment service**	Beauty Parlour	A Customer	<u>Beauty Treatment</u> *[**It covers** -- Hair Cutting, Hair Dyeing, Hair Dressing, Cosmetic Treatment, Manicure, Pedicure* ***It also covers** <u>Counseling Services</u> on beauty, face-care or make-up]*	• Cosmetic Surgery /Plastic Surgery → Not Covered Here (as these are "medical services" – not chargeable to ST)
(52)	**Health & fitness service**	Health Club & Fitness Service	Any Person	Health & Fitness Service [*Like: 1)steam bath 2) sauna 3)solarium 4) spa 5) Reducing or Slimming Salons 6) Gymnasium 7) Yoga / Meditation 8) Massage (excluding Therapeutic*	• Therapeutic Message (given by specialized doctors – for treating medical problems)— not covered here (as these are "medical services" – not chargeable to ST)

				Massage)]	
(53)	**Courier service**	**Courier Agency** ***[Any person]***	**A Customer**	Door-to-Door transportation of time sensitive 1) documents 2) goods	• Service of speed post is covered by FA, 2006 (as courier agency means any person – whether commercial concern or not) • **Co-loader service (Sr by one courier agency to another courier agency) is not covered** – as sr is taxable only when provided to customer (end user)
(54)	**Dry Cleaning Service**	Any person *(Other than service receiver)*	Any Person	Dry cleaning	• **Wet Washing / Dyeing / Darning is not covered** (as these are not dry cleaning in common parlance)
(55)	**Security service**	Security agency	A client	Security of ***any property of a person*** or ***any person including*** ⇒ *Investigation Service &* ⇒ *Detection Service.*	
(56)	**Technical Inspection & Certification Service**	Technical Inspection & Certification Agency	Any Person	Technical Inspection & Certification *[It means Inspection / Examination of Goods, Material, Process, Immovable Property -- to certify that it qualifies or maintain certain standards.]*	**Services Excluded** • Service of inspection & certification of pollution levels
(57)	**Technical testing & analysis service**	Technical Testing & Analysis Agency	Any Person	Technical Testing & Analysis Of Goods, Material, Process, Immovable Property	**Services Excluded** **Testing or analysis in relation to human beings and animal** ***[However, Clinical Testing Services for formulations /drugs – covered]*** **Services Exempted** • **Testing of water quality by a Government owned State/District Level Laboratory**
(58)	**Tour operator service**	Tour Operator	Any Person	TOUR *Note: Mode by which journey is covered is not relevant – it may be by road / sea / air.*	• **60% Abatement Benefit Available [E/N 1/2006]** -- whether the tour is "packaged tour" or "non-packaged tour" [2 Basic Conditions] • **90% Abatement Benefit Available [E/N 1/2006]** -- where service is only that of booking of accommodation [2 Basic Conditions]
(59)	**Rent a cab service**	Rent –A-Cab Scheme Operator's [Any *person engaged in the business of renting of cab]*.	ANY PERSON	RENT A CAB *[Motor Cab* = upto 6 passengers *(excluding driver)* & *Maxi Cab = more than* 6 but upto 12 passengers *(excluding driver)]*	• **60% Abatement Benefit Available [E/N 1/2006]** [2 Basic Conditions]
(60)	**Air travel agent service**	Air Travel Agent (ATA)	A Customer	Booking of passage for travel by air	Air-Fare not includible in AV Comm is only includible **Special Assessment facility** Instead of paying (ST @12.24% on Commission), ATA has option to pay (ST@1.224% (in case of international booking) and ST @ 0.612% (in case of domestic booking) of "Air-Fare" --- **[This facility if availed shall be taken for both Domestic as well as International Booking – Once availed it can't be changed for that particular FY]**
(61)	**Rail travel agent service**	Rail Travel Agent (RTA)	A Customer	Booking of passage for travel by RAIL	Rail-Fare not includible in AV Comm is only includible

(62)	**Other Travel Agent Service**	Any Travel Agent (other than ATA / RTA)	A Customer	Booking of passage for travel by any mode other than by Air or by rail	
(63)	**Event Management Service**	Event manager	A client	Event Management *[Planning + Promoting + Organization/Presentation of Any Event]*	
(64)	**Mandap Keeper Service**	**Mandap Keeper**	A CLIENT	Use Of Mandap [Mandap let out for holding Any Official / Social / Business **Function (ceremony)**]	• Catering service if provided by Mandap Keeper shall be covered as part of "mandap Keeper service" • **40% Abatement Benefit Available [E/N 1/2006]** -- [2 Basic Conditions] • **1 additional Conditions** Exemption benefit only when catering service also provided as a part of mandap keeper sr". • **Sr provided by Religious places – 100% exempt**
(65)	**Pandal/ Shamiana Contractor Service** ***[Tent Walas]***	Pandal/Shamiana	A Customer	Pandal/Shamiana	• Catering service if provided by Mandap Keeper shall be covered as part of "mandap Keeper service" • **30% Abatement Benefit Available [E/N 1/2006]** -- [2 Basic Conditions] • **1 additional Conditions** Exemption benefit only when catering service also provided as a part of sr".
(66)	**Outdoor catering service**	Outdoor caterer *[It means a caterer engaged in poviding catering services at* ***a place other than his own*** *but including a place provided by way of tenancy /otherwise by the person receiving such services]*	A client	Outdoor catering	• **50% Abatement Benefit Available [E/N 1/2006]** -- [2 Basic Conditions]
(67)	**Convention service**	Any person	A client	Holding of convention *[Convention means a formal meeting or assembly which is not open to general public (which is not for entertainment)]*	• **40% Abatement Benefit Available [E/N 1/2006]** -- [2 Basic Conditions] • **1 additional Conditions** Exemption benefit only when catering service also provided as a part of convention sr".
(68)	**Banking & other financial services**	*1) Banking Company* *2) Financial Institution (including NBFC)* *3) Any other Body Corporate* *4) Any Other person* *(e.g. cooperative bank)*	A Customer	Banking & Other Financial Services It covers: (1) Leasing Services (including equipment leasing and hire-purchase); (2) Merchant Banking Services; (3) Securities and Foreign Exchange Broking; (4) Asset Management Services (including portfolio management, all forms of fund management, custodial and depository services) but excluding cash management; (5) Advisory and other auxiliary services (including investment and portfolio research and advice, advice in mergers and acquisitions	**Valuation of Service** 1. **Lending Service** → Interest Element shall not form part of TV (Rule 6 of ST Valuation Rules, 2006) --- However, file charges or other charges shall form part of TV. 2. **Lease/ Hire Purchase Financing**→ TV shall be 10% of (Lease Management/Documentation Fee + Interest Amount] **(bcoz of E/N)** **Exempted Service** 100% Exemption when provided to CG/ SG in relation to

				and advice on corporate re-structuring (6) Provision and transfer of information and data processing; (7) **Banker to an issue service** (8) Other financial services → Lending → Issue of DD/ Pay Order/ Letter of Credit, → Providing Bank Guarantee/ Overdraft Facility/ Bill Discounting Facility, → Providing safe deposits / lockers, → Operation of Bank Accounts, → ***Money Transfer Facility (Telegraphic Transfer / Mail Transfer / Electronic Transfer) -- - Added by FA, 2006***	collection of duties and taxes levied by Govt.
(69)	**Business Auxilliary Service**	Any Person	A Client	<u>Business Auxiliary Service</u> It covers: (1) Promotion or Marketing or Sale of goods of client; or (2) Promoting or marketing of services provided by client; or (3) Any Customer Care Service provided on behalf of the client; or (4) Procurement of goods or services for the client; or (5) **<u>Processing of goods for, or on behalf of, the client</u> (where such processing doesn't amount to manufacture under Excise)** (6) Provisioning of service on behalf of client; (7) Service incidental or auxiliary to above activities (7) Services as a commission agent *<u>But it shall not cover</u>:* ***IT (Information Technology) Service***	**<u>Certain J/W Exempt</u>** (1) Processing services of J/Wker in relation to **Agriculture / Printing / Textile Processing / Education** --- 100% Exempt (2) Processed goods returned to supplier – supplier using those for use in relation to manufacture of "Excisable + Dutiable Goods" --- Such processing services are also 100% Exempt. Services of Commission Agent in relation to agricultural produce (like, cereals, pulses, fruits, vegetables, spices, sugarcane, rice, coffee, tea etc) are 100% exempt and thus, no ST is payable in that situation.
(70)	**Advertisement Service**	Advertisement Agency *[Any person engaged in providing any service connected with **<u>[Making, Preparation, Display or Exhibition]</u>** of advertisement. It also includes an **<u>Advertisement Consultant</u>**.]*	A Client	Advertisement	For an agency to cover under "Advertising Agency", **<u>execution of all the above mentioned activities (i.e., making /preparation & display/exhibition) would be necessary</u>**. Further, while considering coverage of an activity under this category, it shall be noted that making of advertisement involves conceptualization, visualization , designing etc. and it is highly creative activity. **[ZODIAC ADVERTISERS – 2003- TRIBUNAL]** ⇒ **Google providing search facility – selling space for display of advertisement alongside of search results ---** - this activity is not covered under "Advertising" as Google is not making adv (this activity will however be covered under "Sale of Space or Time or Adv" which has been taxable by FA, 2006.
(71)	**Business Exhibition Service**	An Organizer Of Business Exhibition e.g., *ITPO (Indian Trade Promotion Organization]*	An Exhibitor	<u>Business Exhibition</u> ***[It mean an exhibition** to market / promote / advertise / showcase Any <u>product</u> or <u>service</u> and which is intended for growth in the business of the producer or provider of such product or service]*	⇒ Education fair / business fair / trade fair organizer gets covered here. ⇒ Where any Shop / Merchandised Establishment chares fees for display of products of a particular manufacturer—then, that person shall also be liable to ST under this category [CBEC Clarification]
(72)	**Franchise Service**	A franchisor	A franchisee	A franchise *[Franchise means an agreement by which franchisee is granted*	⇒ **Franchise is broader term. It covers even "License Production Agreement"** – as provisioning of Know-how

				representational right ⇒ *to <u>sell</u> or <u>manufacture</u> goods or to <u>provide service</u> or* ⇒ *<u>undertake any process</u> identified with franchisor.]*	is not mandatory requirement of an agreement to be a franchise agreement. ⇒ The franchise fee shall be subject to ST.
(73)	**Intellectual Property Right (IPR) Service**	Holder of IPR	ANY PERSON	Intellectual Property Service *[it covers* *(a) transferring IPR, temporarily; or* *(b) permitting the use or enjoyment of IPR]*	**<u>Following IPR not covered:</u>** ⇒ <u>Copyright;</u> ⇒ <u>Those which are not covered by Indian IPR laws</u> (e.g., Integrated Circuits) --- No ST liability in relation to these
(74)	**Credit Rating Agency Services**	Credit rating agency	A client	Credit Rating of -Financial Obligation, Instrument or Security	⇒ Surveillance of assigned credit rating is also a mandatory part of service of credit rating and hence, **surveillance fee shall also form part of TV**.
(75)	**Market Research Service**	Market Research Agency	A Client	Market research of any Product, Service or Utility	
(76)	**Opinion Poll Service**	Opinion Poll Agency	Any Person	OPINION POLL	→ It is the service designed to secure information on public opinion regarding Social, Economical, Political, Other Issue.
(77)	**Maintenance/ Repair Of [Motor Car/ LMV / 2-Wheeler]**	Authorized Service Station	A customer	⇒ Servicing Or Repair, ⇒ **Reconditioning Or Restoration Of** <u>Motor Car</u> <u>LMV</u> Light Motor Vehicle, <u>2 Wheeled Motor Vehicle</u>	
(78)	**Management, Maintenance/ Repair (MMR) Services**	Any person	A customer	MMR provided by 1) Manufacturer ***or*** 2) His Authorized Person ***or*** 3) Any Other Person	It covers the following: 1) **<u>Management of properties</u>** *(whether immovable or movable),* 2) **<u>Maintenance or Repair of properties</u>** *(whether immovable or movable),* 3) **<u>Maintenance or Repair *(including reconditioning or restoration)* of Any goods or equipment</u>** (excluding motor vehicle) "Even software is goods (as held by SC in case of TCS-2005), and hence, maintenance service of software is also covered ---**CBEC Circular."**
(79)	**Management Consultancy Service**	Management consultant *[No particular qualification necessary]*	A client	Management Consultancy	→ It covers services of advice, consultancy or technical assistance in relation to : - Marketing Management - Production Management - Info Technology Resources Mgmt, Financial Mgmt, Human resource Mgmt - Other similar areas → **Services provided by consultant in relation to ERP (Enterprise Resource Planning) Software System is also covered** (earlier there was exemption, but at present no exemption)
(80)	**Scientific & Technical Consultant Services**	⇒ Scientist / Technocrat or ⇒ Scientific / Technical Institution	A client	Scientific & Technical Consultancy. *[advice, consultancy, or scientific or technical assistance, in any disciplines of science or technology]*	→ Services of IIT/ DRDO covered here (as these are Scientific & Technical Institution)
(81)	**Port service**	Port Authority *(or Any Person Authorized by*	A client	Port Services [It means any service rendered in relation to **<u>Vessels or Goods</u>**.]	⇒ Demurrage Charges shall form part of TV (these shall be deemed to be in relation to service of goods)—CBEC Clarification *(doubtful in Authors*

		it)			*Opinion)* ⇒ **Dry-Docking Service (Sr of Repair of Ship in case of damage)—covered** as it is also in relation to vessel.
(82)	**Airport Services**	Airport Authority *(or Any Person Authorized by it]*	A client	An Airport or Civil Enclave	→ It covers Air Operation Service Air Traffic Services, Aeronautical Communication, Meteorological Services, Cargo & Passenger Handling Services etc. → Mere renting of runway is not covered.
(83)	**CHA (Customs House Agent) Service**	Customs House Agent	A client	⇒ Entry or Departure of Conveyance → Import or Export of Goods	
(84)	**Steamer Agent Service**	Steamer agent	Shipping line	⇒ Ship Husbandry Or Dispatch Or ⇒ Any Administrative Matter Related Thereto	⇒ It includes Booking, Advertising Or Canvassing Of Cargo.
(85)	**Clearing And Forwarding (C&F) Agent Service**	C& F Agent ***[It includes: Consignment Agent]***	A client	Clearing **and** Forwarding Operations	⇒ The term "clearing **and** forwarding service" shall be understood as "clearing **or** forwarding service" **[MEDOPHARMA (P) LTD. – 2006 – TRI (Larger Bench)]**
(86)	**Cleaning Services**	Any person *(Other than service receiver)*	Any Person	Cleaning Activity. [It covers cleaning of Objects or Premises, *of* ⇨ **Commercial Building** ⇨ **Industrial Building,** ⇨ **Factory**	Service of cleaning of "residential buildings" [Residential Houses] -→ No ST
(87)	**Dredging Services**	Any person *(Other than service receiver)*	Any Person	Dredging *[Dredging means removal of material like sand, rocks, debris, plants or animal matter from* ⇨ *River, PorT,Harbour* ⇨ *Backwater, Estuary.*	⇨ Dredging activity in any other case will not attract ST as dredging has been defined to cover up only the dredging of specified.
(88)	**Club/ Association Service**	Club /Association *[It means Any person/ body of person **but excludes*** 1. Body of Persons established or constituted under law; 2. Any person/Body of Person engaged in Trade Union Activities / Promotion of Agriculture/ Horticulture / Animal Husbandry; 3. Charitable / Religious / Political Clubs / Associations; 4. Press / media Clubs / Association	Member Of Club / Association	Provision of Services / Facilities / Advantages ***for*** ⇨ Subscription, ⇨ Any Other Amount	⇨ Apart from subscription amount, any amount charged for services /facilities or advantage shall also form part of TV. ⇨ **Life Membership Fee shall also form part of TV.**
(89)	**Manpower Recruitment / Supply Service**	Manpower Recruitment / Supply Agency	A client	Recruitment or Supply of Manpower *(whether permanent or temporary)*	⇒ Labour Contractor supplying labour on temporary basis (either for a particular period or for a particular project) also covered and liable to pay ST. ⇒ They are liable to pay ST on total consideration received by them (their service charge as well as amount recovered towards salary of

					labour provided by them) – **CBEC Clarification**
(90)	**Mailing list compilation &/or mailing service**	Any person *(Other than service receiver)* e.g. Bank selling data to Telecom Co, Telecom Co selling data to Insurance Co.	Any Person	Mailing List Compilation & Mailing [It covers **any of the following:** ⇒ Compiling and providing list of name, address etc. ⇒ Sending document, information, goods in a packet, by addressing, stuffing, sealing, metering or mailing	
(91)	**Packaging Activity Service (including labelling / branding)**	Any person *(Other than service receiver)*	Any Person	Packaging Activity	**Service excluded** • That Packaging Activity that amounts to manufacture within the meaning of Sec 2(f) of Central Excise Act, 1944
(92)	**Programme Production Service**	Programme Production Agency *[Any Person] which produces a programme on behalf of any another person]*	Any person	*PROGRAMME"* *[Any audio or visual matter (live or recorded)]*	
(93)	**Erection, Commissioning & Installation Service**	Erection, Comissiong & installation agency	A Customer	Erection, Commissioning & Installation	**Services covered** 1. Erection, Commissioning or installation of (Plant + Machinery + Equipment) or Structures *(whether pre-fabricated or otherwise)* 2. Installation of — ○ Electrical and electronic devices; ○ Plumbing, drain laying or other installations for transport of fluids; ○ Heating, ventilation or air-conditioning *including* related pipe work, duct work and sheet metal work; ○ Thermal insulation, sound insulation, fire proofing or water proofing; ○ Lift and escalator, fire escape staircases or travelators;
(94)	**Forward Contract Service**	Member of a Recognized / Registered Association	Any Person	Forward Contract [Forward Contract *means* ***a contract for delivery of goods*** *and which is not a ready delivery contract.]*	
(95)	**Survey & Exploration Service**	Any Person *(other than service receiver)*	Any Person	Survey (including map-making) & Exploration of Mineral Oil Gas	
(96)	**Survey & Map Making Service**	Any Person ***(other than govt authorised agency)***	Any Person	Survey & Map Making *(other than in relation to minerals)*	**Sr exempted when provided in relation to:** • Roads • Airports, Railways, Transport terminal, • Bridges, Tunnel , Dam • **Port**