

LIST OF SERVICES IN SERVICE TAX

Section	Particulars	Effective Date
65(105)(d)	General Insurance	01-07-1994
65(105)(a)	Stock-Broker	01-07-1994
65(105)(e)	Advertisement Agency	01-11-1996
65(105)(f)	Courier	01-11-1996
65(105)(h)	Custom House Agent	15-06-1997
65(105)(i)	Steamer Agent	15-06-1997
65(105)(m)	Mandap Keeper	01-07-1997
65(105)(l)	Air Travel Agent	01-07-1997
65(105)(g)	Consulting Engineer	07-07-1997
65(105)(k)	Manpower Recruitment and Supply Agency	07-07-1997
65(105)(j)	Clearing & Forwarding Agent	16-07-1997
65(105)(u)	Company Secretary	16-10-1998
65(105)(s)	Chartered Accountant	16-10-1998
65(105)(p)	Architect	16-10-1998
65(105)(t)	Cost Accountant	16-10-1998
65(105)(x)	Credit Rating Agency	16-10-1998
65(105)(y)	Market Research Agency	16-10-1998
65(105)(q)	Interior decorator	16-10-1998
65(105)(r)	Management or Business consultant	16-10-1998
65(105)(v)	Real Estate Agent	16-10-1998
65(105)(w)	Security Agency	16-10-1998
65(105)(z)	Underwriter	16-10-1998
65(105)(n)	Tour operator	01-04-2000
65(105)(o)	Rent-A-Cab scheme operator	01-04-2000

Section	Particulars	Effective Date
65(105)(za)	Scientific and Technical consultancy	16-07-2001
65(105)(zj)	Sound Recording	16-07-2001
65(105)(zl)	Insurance auxiliary services concerning general insurance business	16-07-2001
65(105)(zb)	Photography	16-07-2001
65(105)(zn)	Port	16-07-2001
65(105)(zc)	Convention Centre	16-07-2001
65(105)(zo)	Authorized Service Station	16-07-2001
65(105)(zm)	Banking or Financial Services	16-07-2001
65(105)(zk)	Broadcasting agency or organization	16-07-2001
65(105)(zh)	Online Information & Data Base Access or retrieval	16-07-2001
65(105)(zi)	Video-tape Production	16-07-2001
65(105)(zs)	Cable Operator	10-08-2002
65(105)(zr)	Cargo Handling	16-08-2002
65(105)(zw)	Health Club & Fitness	16-08-2002
65(105)(zt)	Dry Cleaning	16-08-2002
65(105)(zu)	Event Management	16-08-2002
65(105)(zv)	Fashion Designer	16-08-2002
65(105)(zz)	Rail Travel Agent	16-08-2002
65(105)(zy)	Insurance auxiliary services concerning life insurance business	16-08-2002
65(105)(zq)	Beauty Treatment	16-08-2002
65(105)(zza)	Storage and warehousing	16-08-2002
65(105)(zzh)	Technical testing and analysis	01-07-2003
65(105)(zzf)	Internet Cafe	01-07-2003
65(105)(zzl)	Other Port	01-07-2003
65(105)(zzg)	Management, maintenance or repair	01-07-2003

Section	Particulars	Effective Date
65(105)(zzk)	Foreign Exchange Broker	01-07-2003
65(105)(zzd)	Erection, Commissioning or Installation	01-07-2003
65(105)(zzc)	Commercial Training or Coaching Centre	01-07-2003
65(105)(zzb)	Business Auxiliary Service	01-07-2003
65(105)(zze)	Franchise	01-07-2003
65(105)(zzi)	Technical inspection and certification	01-07-2003
65(105)(zzn)	Transport of Goods by Aircraft	10-09-2004
65(105)(zzp)	Transport of goods by road	10-09-2004
65(105)(zzo)	Business Exhibition	10-09-2004
65(105)(zzq)	Commercial or Industrial Construction Service	10-09-2004
65(105)(zzr)	Intellectual Property	10-09-2004
65(105)(zzy)	Forward Contract	10-09-2004
65(105)(zzm)	Airport Services	10-09-2004
65(105)(zzs)	Opinion Poll	10-09-2004
65(105)(zzt)	Outdoor Caterer	10-09-2004
65(105)(zzw)	Pandal or shamiana	10-09-2004
65(105)(zx)	Life insurance in relation to risk cover	10-09-2004
65(105)(zzv)	Survey and Exploration of Mineral Oil and Gas	10-09-2004
65(105)(zzu)	Programme Producer	10-09-2004
65(105)(zzx)	Travel Agent - Other	10-09-2004
65(105)(zzzh)	Construction of Complex	16-06-2005
65(105)(zzzc)	Survey and Map Making	16-06-2005
65(105)(zzza)	Site formation and clearance, excavation and earthmoving and demolition and such other activities	16-06-2005
65(105)(zzzg)	Mailing List Compilation and Mailing	16-06-2005
65(105)(zzze)	Club or Association	16-06-2005

Section	Particulars	Effective Date
65(105)(zzzf)	Packing Activity	16-06-2005
65(105)(zzzb)	Dredging Service	16-06-2005
65(105)(zzzd)	Cleaning Activity	16-06-2005
65(105)(zzz)	Transport of goods other than water through pipeline or other conduit	16-06-2005
65(105)(zzzk)	ATM operations, maintenance or management	01-05-2006
65(105)(zzzr)	Auctioneers	01-05-2006
65(105)(zzzl)	Recovery Agent	01-05-2006
65(105)(zzzi)	Registrar to an issue	01-05-2006
65(105)(zzzm)	Sale of space or time for advertisement	01-05-2006
65(105)(zzzj)	Share Transfer Agent	01-05-2006
65(105)(zzzn)	Sponsorship	01-05-2006
65(105)(zzzo)	Transport of passenger embarking in India for international journey by air	01-05-2006
65(105)(zzzv)	Transport by Cruise Ship	01-05-2006
65(105)(zzzp)	Transport of goods by Rail	01-05-2006
65(105)(zzzq)	Support services of business or commerce	01-05-2006
65(105)(zzzw)	Credit / Debit / Charge or Other payment Card	01-05-2006
65(105)(zzzu)	Internet Telephony	01-05-2006
65(105)(zzzs)	Public Relation	01-05-2006
65(105)(zzzt)	Ship Management	01-05-2006
65(105)(zzzd)	Design Services	01-06-2007
65(105)(zzzb)	Development and Supply of Contents	01-06-2007
65(105)(zzza)	Works contract	01-06-2007
65(105)(zzzc)	Asset management service	01-06-2007
65(105)(zzzy)	Mining	01-06-2007
65(105)(zzzz)	Renting of immovable property	01-06-2007

Section	Particulars	Effective Date
65(105)(zzzx)	Telecommunication Service	01-06-2007
65(105)(zzzze)	Information Technology Software Services	16-05-2008
65(105)(zzzzf)	Management of Investment ULIP Service	16-05-2008
65(105)(zzzzg)	Stock Exchange Service	16-05-2008
65(105)(zzzzi)	Processing and Clearing House Service	16-05-2008
65(105)(zzzzj)	Supply of Tangible Goods Service	16-05-2008
65(105)(zzzzh)	Commodity Exchange Service	16-05-2008
65(105)(zzzzk)	Cosmetic Surgery or Plastic Surgery Service	01-09-2009
65(105)(zzzzl)	Transport of Coastal Goods; and Goods transported through Inland water Service	01-09-2009
65(105)(zzzzm)	Legal Consultancy Service	01-09-2009
65(105)(zzzzn)	Promoting, marketing or organizing of games of chance, including lottery, Bingo or Lotto	01-07-2010
65(105)(zzzzo)	Health service: (a) health check-up undertaken by hospitals or medical establishments for employees of business entities and (b) health services provided under health insurance schemes offered by insurance companies	01-07-2010
65(105)(zzzzq)	Promoting a brand of goods, services, events, business entities, etc	01-07-2010
65(105)(zzzzr)	Permitting commercial use or exploitation of any event organized by a person or organization	01-07-2010
65(105)(zzzzs)	Electricity exchange	01-07-2010
65(105)(zzzzu)	Preferential Location - Special service provided by a builder etc, to the prospective tax buyers such as providing preferential location or external or internal development of complexes on extra charges	01-07-2010
65(105)(zzzzp)	Maintenance of medical records of employees of business entity	01-07-2010
65(105)(zzzzt)	Copyrights - (a) transferring temporarily or (b) permitting the right to use or enjoyment of any copyright and services related two types of copyright not covered under Intellectual Property Right(IPR) Service, namely those on (a) cinematographic films and (b) sound recording	01-07-2010

Prepared by
- Jaya Prakash
CA Fianl Student