TAXABLE SERVICES AT A GLANCE INCLUDING AMENDMENTS MADE BY FINANCE ACT, 2011

TABLE 1

A	B	C	D		E	F	G	H	J
SR. NO.	**CATEGORY OF SERVICES**	**EFFECTIVE DATE**	**DEFINITIONS**		**SERVICE PROVIDER**	**SERVICE RECIPIENT**	**RELEVANT i) NOTIFICATIONS ii) GOI LETTER iii) CIRCULARS**	**SPECIFIC EXEMPT-IONS/**	**NOTES/ ABATEME-NTS /OPTIONS**
			TAXABLE SERVICE	**OTHERS**				**Refer Table 2**	**Refer Table 3**
1	**ADVERTISING AGENCY**	01/11/1996	65(105)(e)	65(2), 65(3)	Advertising Agency	Any Person*	ii) 345/4/97-TRU dtd. 16/08/99 iii) Cir. No. 96/6/2007 dtd. 23.8.2007 para 004.01	1.01	
2	**AIRPORT**	10/09/2004	65(105)(zzm)	65(3c), 65(3d), 65(24a)	Airport Authority/ Authorised Person	Any Person	ii) B2/8/2004-TRU dtd. 10/09/2004 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010		2.01
3	**AIR TRAVEL AGENT**	01/07/1997	65(105)(l)	65(4)	Air Travel Agent	Customer	i) 17/2006-ST dtd. 25/04/2006	3.01	3.02
4	**ARCHITECT**	16/10/1998	65(105)(p)	65(6)	Architect/ Registered Architect/ Architectural Firm	Any Person	ii) B 11/1/98-TRU dtd. 07/10/1998		
5	**ASSET MANAGEMENT INCL. PORTFOLIO MANAGEMENT AND FUND MANAGEMENT**	6/1/2007	65(105) (zzzzc)		Any person other than those defined u/s. 65(105) (zm)	Any person	ii) DOF No. 334/1/2007-TRU dtd. 28/02/2007		
6	**ATM OPERATIONS, MAINTENANCE OR MANAGEMENT**	5/1/2006	65(105)(zzzk)	65(9a), 65(9b)	Any Person	Any Person	ii) DOF. No. 334/4/2006 TRU dtd. 28/02/2006		
7	**AUCTIONEER**	5/1/2006	65(105)(zzzr)	65(7a)	Any Person	Any Person	ii) DOF. No. 334/4/2006 TRU dtd. 28/02/2006 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010	7.01	
8	**MOTOR VEHICLE SERVICE STATION**	16/07/2001	65(105)(zo)	65(73)	Any Person	Any Person	ii) B1/6/2005 TRU dtd. 27/07/2005 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 036.01, 036.02 & 036.03 ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011	8.01	8.02

9	**BANKING & FINANCIAL SERVICES PROVIDED BY (a) BANKING CO, FI & NBFC (b) BODY CORPORATES (c) FOREIGN EXCH. BROKER OR AN AUTHORIZED DEALER IN FOREIGN EXCHANGE OR AN AUTHRORIZED MONEY CHANGER (d) COMMERCIAL CONCERN**	16/07/2001 16/08/2002 01/07/2003 10/09/2004 01/05/2006 01/06/2007	65(105)(zm), 65(105)(zzk)	65(8), 65(9c), 65(10), 65(11), 65(12), 65(14), 65(45), 65(46), 65(59a), 65(74), 65(93)	By Banking company or Financial Institutions including NBFC or any other body corporate or Commercial Concern	Any Person	ii) B11/1/2001-TRU dtd. 09/07/2001 ii) B2/8/2004-TRU dtd. 10/09/2004 ii) DOF. No. 341/44/2005-TRU dtd. 06/10/2005 iii) Cir. No. 96/6/2007 dtd. 23.8.2007 para 03.02. 03.03 & 03.04 iii) Cir. No. 62/11/2003 dtd. 21/08/2003 iii) F. No. DZU/INV /ST/A/71/ 2010/3643 dtd. 26/07/2010	9.01, 9.02, 9.03, 9.04, 9.05, 9.06, 9.07, 9.08	9.09
10	**BEAUTY TREATMENT**	16/08/2002	65(105)(zq)	65(17), 65(18)	Beauty Parlour	Any Person	ii) B 11/1/2002-TRU dtd. 01/08/2002 ii) DOF. No. B1/6/2005 TRU dtd. 27/07/2005		
11	**BROADCASTING**	16/07/2001	65(105)(zk)	65(15), 65(16)	Broadcasting agency	Client	i) B11/1/2001-TRU dtd. 09/07/2001 i) F. No. 341/43 /2001-TRU dtd. 18/10/2001 iii) Cir. No. 96/6/2007 dtd. 23.8.2007 para 032.01 iii) Cir No. 61/10/2003 dtd. 14/07/2003		
12	**BUSINESS AUXILIARY**	01/07/2003	65(105)(zzb)	65(19), 65(50), 65(121)	Any Person	Client	i) 13/2003-ST dtd. 20/06/2003 as amended by Notification No.8/2004-ST & 19/2005-ST i) 14/2004-ST dtd. 10/09/2004 as amended by Notification No.19/2005-ST & 19/2006-ST i) 8/2005-ST dtd. 01/03/2005 as amended by Notification No.19/2005-STi) 39/2009-ST dtd. 23/09/2009 i) 43/2009-ST dtd. 02/12/2009 i) 12/2004-ST dtd. 10/09/2004 ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010 09/2004 ii) B2/8/2004-TRU dtd. 10/09/2004 ii) B1/6/2005-TRU dtd. 27/07/2005 ii) F. No. 332/41 /2008-TRU dtd 19/12/2008 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 48.01 iii) Cir No 115/9/2009-ST dtd. 31/07/2009 iii) Cir. 332/17 /2009-ST dtd. 30/12/2009 iii) 137/6/2011-ST	12.01, 12.02, 12.03, 12.07, 12.08, 12.09, 12.10, 12.11, 12.12.	12.04, 12.05, 12.06,

							dtd. 20/04/2011		
13	**BUSINESS EXHIBITION**	10/09/2004	65(105)(zzo)	65(19a)	Organiser of business exhibition	Exhibitor	i) Notification No.5/2011-ST dtd. 29/11/2007 ii) B2/8/2004-TRU dtd. 10/09/2004 iii) 96/6/2007 dtd. 23.08.2007 para 041.01	13.1	
14	**BUSINESS SUPPORT**	5/1/2006	65(105)(zzzq)	65(104c)	Any Person	Any Person	ii) F. No. 334/4/2006-TRU dtd. 28/02/2006 ii) F No. 137/186 /2007-CX.4 dtd. 23/02/2009 ii) 334/3/2011-TRU dtd. 28/02/2011 iii) 137/6/2011-ST dtd. 20/04/2011	14.01	14.02
15	**(a) CABLE OPERATOR (b) MULTI SERVICE OPERATORS (MSO)**	16/08/2002	65(105)(zs)	65(21), 65(22)	Cable Operator incl. MSO	Any Person	i) 8/2002-ST dtd. 01/08/2002 ii) B II/1/2002-TRU dtd. 01/08/2002 ii) B2/8/2004-TRU dtd. 10/09/2004		
16	**CARGO HANDLING**	16/08/2002	65(105)(zr)	65(23)	Cargo handling agency	Any person	i) 8/2002-ST dtd. 01/08/2002 ii) B II/1/2002-TRU dtd. 01/08/2002	16.01, 16.02, 16.03	
17	**CLEANING**	16/06/2005	65(105) (zzzd)	65(24b)	Any person	Any person	ii) B1/6/2005-TRU dtd. 27/07/2005		
18	**CLEARING & FORWARDING AGENT**	16/07/1997	65(105)(j)	65(25)	Clearing & Forwarding Agent	Any Person	ii) F. No. 159/1/2003 dtd. 10/12/2003	18.01	
19	**CLEARING HOUSE**	16/05/2008	65(105) (zzzzi)	65(85d)	By a processing & clearing house	Any Person	ii) DOF No. 334/1/2008-TRU dtd. 29/02/2008		
20	**CLUB OR ASSOCIATION**	16/06/2005	65(105) (zzze)	65(25a)	Club or association	member up to 30.04.2011 & members as wel as nonmembers from 01.05.2011	ii) B1/6/2005 TRU dtd. 27/07/2005 iii) 96/6/2007 dtd. 23/8/2007 para 76.01 & 76.02 ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011	20.01, 20.02, 20.03, 20.04	20.05
21	**COMMERCIAL TRAINING & COACHING**	01/07/2003	65(105) (zzc)	65(26), 65(27)	Commercial training or coaching centre	Any Person	ii) DOF NO. 334/1/2010-TRU dtd. 26/02/2010 ii) DOF No. 334/3/2011-TRU dtd 28/022011 ii) DOF No. 334/3/2011-TRU dtd. 25/04/2011	21.01, 21.02, 21.03, 21.04, 21.05	21.06, 21.07
22	**COMMERCIAL OR INDUSTRIAL CONSTRUCTION**	10/09/2004	65(105)(zzq)	65(25b)	Any Person	Any Person	ii) B2/8/2004-TRU dtd. 10/09/2004 ii) B1/6/2005-TRU dtd. 22/07/2005 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010 iii) Cir. No. 116/10/2009 dtd. 15/09/2009	22.01, 22.02, 22.03, 22.04, 22.05, 22.06,	22.07, 22.08, 22.09
23	**COMMODITY EXCHANGE**	16/05/2008	65(105) (zzzzh)		By recognized association or a registered association	Any Person	iii) DOF. No. 334/1/2008-TRU dtd. 29/02/2008		
24	**CONSTRUCTION OF COMPLEX**	16/06/2005	65(105) (zzzh)	65(91a), 65(30a)	Any Person	Any Person	i) Notification No.28/2010-ST dtd. 22/06/2010 ii) DOF No. 332/35/2006 TRU		24.01, 24.02, 24.03,

							dtd. 01/08/2006 ii) B1/6/2005 TRU dtd. 27/07/2005 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 79.01 iii) Cir no. 108/2/2009 dtd. 21/09/2009 iii) F No. VGN(30)80/TN /10/PUNE dtd. 15/02/2011		
25	**CONSULTING ENGINEER**	07/07/1997	65(105)(g)	65(31)	Consulting Engineer	Client	i) 24/97-ST dtd 02/07/1997 iii) Cir No 177/5/2001 CX dtd. 26/02/2002 iii) Cir. No 43/5/97 -TRU dtd 02/07/1997 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 006.01	25.01, 25.02	
26	**CONVENTION**	16/07/2001	65(105)(zc)	65(32)	Any Person	Any Person	ii) B 2/1/2001-TRU dtd. 09/07/2001 ii) B2/8/2004-TRU dtd. 10/09/2004		26.01
27	**COSMETIC OR PLASTIC SURGERY**	9/1/2009	65(105) (zzzzk)		Any Person	Any Person	ii) B.O.F No. 334/13/2009-TRU dated 06/07/2009		
28	**COURIER**	01/11/1996	65(105)(f)	65(33)	Courier Agency	Any Person	ii) F. No. 341/43 /96-TRU dtd. 31/10/1996 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 005.01 & 005.02		
29	**CREDIT CARD, DEBIT CARD, CHARGE CARD AND OTHER PAYMENT CARD**	5/1/2006	65(105)(zzzw)	65(33a)	Any Person	Any Person	ii) F. No. 334/4/2006 TRU dtd. 28/02/2006		
30	**CREDIT RATING AGENCY**	16/10/1998	65(105)(x)	65(34)	Credit Rating Agency	Any Person	ii) B2/3/98 dtd. 07/10/1998		
31	**CUSTOM HOUSE AGENT**	15/06/1997	65(105)(h)	65(35)	Licensed Custom House Agent	Any person	ii) 43/1/1997-TRU dtd. 06/06/1997 iii) Cir. No. 119/13/2009-ST dtd. 21/12/2009		
32	**DESIGN SERVICE OTHER THAN INTERIOR DECORATOR & FASHION DESIGNING**	6/1/2007	65(105) (zzzzd)	65(36b)	Any person	Any person	ii) DOF No. 334/1/2007 dtd. 28/02/2007		
33	**DEVELOPMENT AND SUPPLY OF CONTENT**	6/1/2007	65(105) (zzzzb)	65(36b)	Any person	Any person	ii) DOF No. 334/1/2007 dtd. 28/02/2007	33.01	
34	**DREDGING SERVICES**	16/6/2005	65(105)(zzzb)	65(36a)	Any person	Any person	ii) B1/6/2005 TRU dtd. 27/07/2005		
35	**DRY CLEANING**	16/08/2002	65(105)(zt)	65(37), 65(38)	Dry Cleaner	Any Person	ii) B II/1/2002-TRU dtd. 01/08/2002	35.01	
36	**ERECTION, COMMISSIONING & INSTALLATION SERVICES**	01/07/2003 10/09/2004	65(105)(zzd)	65(29), 65(39a)	Commissioning & Installation Agency	Any Person	ii) B2/8/2004-TRU dtd. 10/09/2004	36.01	36.02
37	**EVENT MANAGEMENT**	16/08/2002	65(105)(zu)	65(40), 65(41)	Event Manager	Any Person	ii) B II/1/2002-TRU dtd. 01/08/2002 iii) Cir. No. 96/6/2007	37.01, 37.02	37.03

							dtd. 23/08/2007 para 041.01		
38	**EXECUTION OF WORKS CONTRACT**	06/01/2007	65(105) (zzzza)		Any person	Any Person	i) 41/2009-ST dtd. 23/10/2009 i) 29/2007-ST dtd. 22/05/2007 i) 32/2007-ST dtd. 22/05/2007 i) 23/2009-ST dtd. 07/07/2009 ii) DOF 334/13 /2009-TRU dtd. 06/07/2009 ii) B1/16/2007-TRU dtd. 22/05/2007 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 7/2008 dtd. 01/03/2008 097.01 iii) Cir 116/10/2009 dtd. 15/09/2009 iii) 128/10 /2010-ST dtd. 24/08/2010 ii) DOF No. 334/3/2011-TRU dtd. 25/02/2011	38.01, 38.02, 38.03, 38.04, 38.05, 38.06	
39	**FASHION DESIGNING**	16/08/2002	65(105)(zv)	65(43), 65(44)	Fashion Designer	Any Person	ii) B 11/1/2002-TRU dtd. 01/08/2002	39.01	
40	**FOREIGN EXCHANGE BROKER (OTHER THAN COVERED UNDER BANKING OR OTHER FINANCIAL SERVICES)**	7/1/2003	65(105) (zzk)	65(46)	Foreign exchange broker	Any Person	ii) D.O. F. No. 334/1/2008-TRU dtd. 29/02/2008		
41	**FORWARD CONTRACT**	10/09/2004	65(105)(zzy)	65(46a), 65(89a), 65(89b)	Member of recognised or registered association	Any person	ii) B2/8/2004-TRU dtd. 10/09/2004		
42	**FRANCHISE**	01/07/2003	65(105)(zze)	65(47), 65(48)	Franchisor	Franchisee	ii) B2/8/2004-TRU dtd. 10/09/2004 ii) F. No. B1/6/2005-TRU dtd. 27/07/2005		
43	**GENERAL INSURANCE**	01/07/1994	65(105)(d)	65(49), 65(58), 65(80)	Person carrying on general insurance business	Policy Holder/Any Person	iii) Cir. No. 3/3/94 dtd. 28/07/1994	43.01	
44	**HEALTH CLUB AND FITNESS CENTRE**	16/08/2002	65(105)(zw)	65(51), 65(52)	Health Club and Fitness Centre	Any person	ii) B II/1/2002-TRU dtd. 01/08/2002	44.01	
45	**HEALTH CARE SERVICES**	From 01/07/2010 to 30/04/2011	65(105) (zzzzo)	_	Hospital, Nursing Home, Multi Disciplinary Clinic	Employee of Business Entity, Persons covered under medical insurance scheme	ii) DOF No. 334/1/2010 -TRU dtd. 26/02/2010 ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011 ii) DOF No. 334/3/2011-TRU dtd. 25/04/2011	45.01	_
46	**INFORMATION TECHNOLOGY SOFTWARE SERVICE**	5/16/2008	65(105) (zzzze)		Any Person	Any Person	ii) DOF No. 334/1/2008-TRU dtd. 29/02/2008 ii) DOF No. 334/13/2009-TRU dtd. 06/07/2009 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010		46.01, 46.02

47	**INSURANCE AUXILIARY SERVICES IN RELATION TO :**				Actuary, intermediary, insurance intermediary or insurance agent	Policy Holder Any Person, insurer or reinsurer	ii) BII/1/2001-TRU dtd. 09/07/2001		
	... General Insurance Business	16/07/2001	65(105)(zl)	65(1), 65(54)			ii) B II/1/2001-TRU dtd. 09/07/2001		
	... Life Insurance Business	16/08/2002	65(105)(zy)	65(55), 65(56)			i) 8/2002-ST dtd. 01/08/2002 ii) B II/1/2002-TRU dtd. 01/08/2002		
48	**INTELLECTUAL PROPERTY RIGHT (OTHER THAN COPYRIGHT)**	10/09/2004	65(105)(zzr)	65(55a), 65(55b)	Holder of intellectual property right	Any person	ii) B2/8/2004-TRU dtd. 10/09/2004	48.01	48.02
49	**INTERIOR DECORATOR**	16/10/1998	65(105)(q)	65(59)	interior decorator	Any Person*	ii) B II/1/98-TRU dtd.07/10/98		
50	**INTERNET CAFÉ**	01/07/2003	65(105)(zzf)	65(57)	internet café	Any person	ii) F. No. B3/7/2003-TRU dtd. 20/06/2003		
51	**INTERNET TELE-COMMUNICATION (INTERNET TELEPHONY UP TO 15.5.2008)**	5/1/2006	65(105)(zzzu)	65(56b), 65(57a)	Any Person	Any Person	ii) F. No. 334/4/2006-TRU dtd. 28/02/2006 ii) DOF No. 334/1/2009-TRU dtd. 29/09/2009		
52	**LEGAL CONSULTANCY SERVICES IN ANY BRANCH OF LAW : i) BUSINESS ENTITY TO BUSINESS ENTITY IN RELATION TO ADVISORY ii) BUSINESS ENTITY TO ANY PERSON IN RELATION TO ADVISORY; iii) BY ANY PERSON TO BUSINESS ENTITY IN RELATION TO REPRESENTATION; iv) BY AN ARBITRAL TRIBUNAL IN RESPECT OF ARBITRATION TO BUSINESS ENTITY**	01/09/2009	65(105(zzzzm)		See Col. B	See Col. B	ii) D.O.F No. 334/13/2009-TRU dtd. 06/07/2009 ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011 ii) DOF No. 334/3/2011-TRU dtd. 25/04/2011		
53	**LIFE INSURANCE SERVICE**	10/09/2004	65)(105)(zx)	65(58), 65(61), 65(80)	Insurer or re-insurer	Policy Holder or Any Person	i) 11/2004-ST dtd. 10/09/2004 ii) BII/1/2002-TRU dtd 1/8/2002 ii) DOF No. 334/3/2011-TRU dated 28/02/2011 iii) 132/2/2011-ST dtd.18/01/2011		53.01
54	**MAILING LIST COMPILATION AND MAILING**	16/06/2005	65(105)(zzzg)	65(63a)	Any person	Any person	ii) B1/6/2005-TRU dtd. 27/07/2005		
55	**MAINTENANCE OF MEDICAL RECORDS OF THE EMPLOYEES ###**	07/01/2010	65(105) (zzzzp)	___	Any Person	Any business entity	ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010	___	___

56	**MANAGEMENT, MAINTENANCE OR REPAIRS**	01/07/2003	65(105)(zzg)	65(64)	Any person	Any Person	ii) F. No. B1/6/2005-TRU dtd. 27/07/2005 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 053.01 iii) Cir 59/8/2003-ST dtd. 20/06/2003 iii) Cir. 110/4/2009-ST dtd. 23/02/2009	56.01, 56.02	
57	**MANAGEMENT OF INVESTEMENT UNDER ULIP SCHEME ###**	16/5/2008	65(105) (zzzzf)		Insurer	Policy holder	ii) DOF No. 334/1/2008-TRU dtd. 29/02/2008 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010		57.01
58	**MANAGEMENT OR BUSINESS CONSULTANT'S (Prior to 01/06/2007 named as Management Consultant's Service)**	10/16/1998	65(105)(r)	65(65)	Management or Business Consultant	Any Person	ii) B II/1/98 TRU 07/10/1998 ii) Cir. No. 177/2/2001- dtd. 27/06/2001 iii) Cir No. 115/9/2009-ST dtd. 31/07/2009	58.01	
59	**MANDAP KEEPER**	01/07/1997	65(105)(m)	65(66), 65(67)	Mandap Keeper	Any Person*	ii) 47/19/97 dtd. 26/06/1997 iii) Cir. No. 96/6/2007 dtd. 23/08/2007	59.01	59.02
60	**MANPOWER RECRUITMENT AND SUPPLY AGENCY**	07/07/1997	65(105)(k)	65(68)	Manpower Recruitment or Supply Agency	Any Person	i) 43/5/97-ST dtd. 02/02/1997 ii) F. No. B1/6/2005-TRU dtd. 27/07/2005 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 010.01 & 010.02	60.01	
61	**MARKET RESEARCH AGENCY**	16/10/1998	65(105)(y)	65(69)	Market Research Agency	Any Person	ii) B 11/1/98-TRU dtd. 07/10/98		
62	**MINING OF MINERAL, OIL OR GAS**	6/1/2007	65(105) (zzzy)		Any person	Any person	ii) 334/1/2007-TRU dtd. 28/02/2007		
63	**ON-LINE INFORMATION DATABASE ACCESS OR RETRIEVAL**	16/07/2001	65(105)(zh)	65(30), 65(36), 65(39), 65 (53), 65(75)	Any Person	Any Person	ii) B II/1/2001-TRU dtd. 09/07/2001	63.01, 63.02	
64	**OPINION POLL**	10/09/2004	65(105)(zzs)	65(75a), 65(75b)	Opinion Poll Agency	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004		
65	**OUTDOOR CATERER**	10/09/2004	65(105)(zzt)	65(76a)	Outdoor caterer	Any person*	ii) BII/8/2004-TRU dtd. 10/09/2004	65.01, 65.02	65.03
66	**PACKAGING ACTIVITY**	16/06/2005	65(105) (zzzf)	65(76b)	Any person	Any person	ii) B1/6/2005 TRU dtd. 27/07/2005	66.01	
67	**PANDAL OR SHAMIANA CONTRACTOR**	10/09/2004	65(105)(zzw)	65(77a), 65(77b)	Pandal or Shamiana contractor	Any Person*	ii) BII/8/2004-TRU dtd. 10/09/2004	67.01	67.02
68	**PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY EVENT**	7/1/2010	65(105)(zzzzr)	—	Any Person	Any Person	ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010	—	—
69	**PHOTOGRAPHY**	16/07/2001	65(105)(zb)	65(78), 65(79)	Photography Studio or Agency	Any Person	ii) B II/1/2001-TRU dtd. 09/07/2001 ii) F. No. 233/2/2003-CX.4 dtd. 03/03/2006	69.01	

70	**PORT (Other than Major Ports)**	10/09/2004	65(105)(zzl)	65(76), 65(82)	Any Person	Any Person	ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010		70.01
71	**PORT (Major Ports)**	10/09/2004	65(105)(zn)	65(81), 65(82)	Any Person	Any Person	ii) B II/1/2001-TRU dtd. 09/07/2001 ii) DOF No. 334/1/2010-TRU Dtd. 26/02/2010 iii) Cir No. 67/16/2003- ST dtd. 10/11/2003 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 (para 035.02)		71.01
72	**PRACTISING CHARTERED ACCOUNTANT**	16/10/1998	65(105)(s)	65(83)	Practising CA	Any Person	ii) B II/1/98-TRU dtd. 07/10/1998	72.01	
73	**PRACTISING COMPANY SECRETARY**	16/10/1998	65(105)(u)	65(85)	Practising CS	Any Person	ii) B II/1/98-TRU dtd. 07/10/1998	73.01	
74	**PRACTISING COST ACCOUNTANT**	16/10/1998	65(105)(t)	65(84)	Practising CWA	Any Person	ii) B II/1/98-TRU dtd. 07/10/1998	74.01	
75	**PROGRAMME PRODUCER**	10/09/2004	65(105)(zzu)	65(86a), 65(86b)	Programme Producer	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004	75.01	
76	**PROMOTING, MARKETING OR ORGANISING OF GAME OF CHANCE INCLUDING LOTTERY**	7/1/2010	65(105) (zzzzn)	___	Any Person	Any Person	ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010	76.01	___
77	**PROMOTION OF A BRAND OF GOODS, SERVICES, EVENT, ENDORSEMENT OF NAME**	7/1/2010	65(105) (zzzzq)	___	Any Person	Any Person	ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010	___	___
78	**PUBLIC RELATIONS MANAGEMENT**	5/1/2006	65(105)(zzzs)	65(86c)	Any Person	Any Person	ii) F. No. 334/4/2006 TRU dtd. 28/02/2006		
79	**RAIL TRAVEL AGENT**	16/08/2002	65(105)(zz)	65(87)	Rail Travel Agent	Any Person	ii) B II/1/2002-TRU dtd. 01/08/2002		
80	**REAL ESTATE AGENT**	16/10/1998	65(105)(v)	65(88), 65(89)	Real Estate Agent	Any Person	ii) B II/1/98-TRU dtd. 07/10/1998		
81	**RECOVERY AGENT**	5/1/2006	65(105)(zzzl)		Any Person	Banking Company, FI, NBFC, Body Corporate or a Firm	ii) F. No. 334/4/2006 TRU dtd. 28/02/2006		
82	**REGISTRAR TO AN ISSUE**	5/1/2006	65(105)(zzzi)	65(89c)	Registrar to an Issue	Any Person	ii) F. No. 334/4/2006 TRU dtd. 28/02/2006		
83	**RENT-A-CAB SCHEME OPERATOR**	01/04/2000	65(105)(o)	65(20), 65(70), 65(71), 65(91)	Rent-a-Cab Scheme Operator	Any Person	i) 1/2000-ST dtd. 27/04/2000 ii) DOF No. 334/1/2007-TRU dtd. 28/02/2007		83.01, 83.02
84	**RENTING OF IMMOVABLE PROPERTY IN FURTHERANCE OF BUSINESS OR COMMERCE**	6/1/2007	65(105) (zzzz)	65(90a)	Any person	Any person	ii) DOF No. 334/1/2007-TRU dtd. 28/2/2007 ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010 ii) F. No. 336/10 /2009-TRU dtd. 15/07/2009 ii) F No. 276/282 /2010-CX.8A dtd. 24/02/2011	84.01	84.02, 84.03

85	**RESTAURANT HAVING AIR-CONDITIONING FACILITY, WHOLE OR IN PART AND LICENCE TO SERVE ALCOHOLIC BEVERAGES**	5/1/2011	65(105)(zzzzv)		Restaurant	Any Person	ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011 ii) DOF No. 334/3/2011-TRU dtd. 25/04/2011		85.01
86	**SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN PRINT MEDIA**	05/01/2006 01/06/2007	65(105)(zzzm)		Any Person	Any Person	ii) F. No. 334/4/2006-TRU dtd. 28/02/2006 ii) DOF 334/1/2007-TRU dtd. 28/02/2007		
87	**SCIENTIFIC OR TECHNICAL CONSULTANCY**	16/07/2001	65(105)(za)	65(92)	Scientist or technocrat or any science or technology institution or organisation	Any Person	ii) B II/1/2001 dtd. 09/07/2001	87.01, 87.02	
88	**SECURITY AGENCY**	16/10/1998	65(105)(w)	65(94)	Security Agency	Any Person	ii) BII/1/98-TRU dtd. 07/10/98	88.01	
89	**SERVICES IN RELATION TO COPYRIGHT (OTHER THAN COVERED UNDER IPR)**	7/1/2010	65(105)(zzzzt)	____	Any Person	Any Person	ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010		
90	**SERVICES PROVIDED BY ELECTRICITY EXCHANGES**	7/1/2010	65(105)(zzzzs)	___	Electricity Exchange	Any Person	ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010	___	___
91	**SHARE TRANSFER AGENT**	5/1/2006	65(105)(zzzj)	65(95a)	Share Transfer Agent	Any Person	ii) F. No. 334/4/2006-TRU dtd. 28/02/2006		
92	**SHIP MANAGEMENT**	05/01/2006	65(105)(zzzt)	65(96a)	Any Person	Any Person	ii) F. No. 334/4/2006-TRU dtd. 28/02/2006		
93	**SHORT-TERM ACCOMMODATION PROVIDED BY HOTELS, ETC.**	5/1/2011	65(105)(zzzzw)		Hotel, Inn, Guest House, Club, Campsite etc.	Any Person	ii) DOF No. 334/3/2011-TRU dtd. 28/02/2011 ii) DOF No. 334/3/2011-TRU dtd. 25/04/2011 ii) 139/8/2011-TRU dtd. 10/05/2011	93.01	93.02
94	**SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICE**	6/16/2005	65(105) (zzza)	65(97a)	Any person	Any person	ii) B1/6/2005-TRU dtd. 27/07/2005	94.01	
95	**SOUND RECORDING**	16/07/2001	65(105)(zj)	65(98), 65(99)	Sound Recording Studio or Agency	Any Person	ii) B II/1/2001-TRU dtd. 09/07/2001 ii) F. No. B1/6/2005-ST dtd. 27/07/2005	95.01	
96	**SPECIAL SERVICES PROVIDED BY BUILDER OR ANY OTHER PERSON AUTHORISED BY SUCH BUILDER TO A BUYER**	7/1/2010	65(105) (zzzzu)	___	Builder/ Authorised Person	Buyer	ii) DOF No. 334/1/2010-TRU ctd. 26/02/2010	___	___
97	**SPONSORSHIP**	5/1/2006	65(105)(zzzn)	65(99a)	Any Person	Any Person	i) 17/2006-ST dtd. 25/04/2006 i) 3/2007-ST dtd. 01/03/2007 ii) F. No.		97.01

							334/4/2006-TRU dtd. 28/02/2006 ii) DOF No. 334/1/2007-TRU dtd. 28/02/2007 ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010		
98	**STEAMER AGENT**	15/06/1997	65(105)(i)	65(96), 65(97), 65(100)	Steamer Agent	Shipping Line	ii) TN 39-CE(ST-39 dtd. 11/06/1997)		
99	**(a) STOCK BROKER [(b) SUB-BROKER UPTO 31/8/2008]**	01/07/1994	65(105)(a)	65(90), 65(93), 65(101)	Registered Stock Broker	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004 ii) F. No. 187/107 /2010-CX.4 dtd. 17/09/2010		
100	**STOCK EXCHANGE**	16/05/2008	65(105) (zzzzg)		by a recognised stock exchange	Any Person	ii) 137/57 /2006-CX.4 dtd. 18/5/2007 ii) DOF No. 334/1/2008-TRU dtd. 29/02/2008		
101	**STORAGE AND WAREHOUSING**	16/08/2002	65(105)(zza)	65(102)	Storage and Warehouse Keeper	Any Person	ii) B II/1/2002-TRU dtd. 01/08/2002 iii) Cir. No. 60/9/2003 ST dtd. 10/07/2003 iii) Cir. No. 96/6/2007 dtd. 23/08/2007 para 47.01	101.01	
102	**SUPPLY OF T TANGIBLE GOODS FOR USE**	16/05/2008	65(105) (zzzzj)		Any Person	Any Person	ii) DOF No. 334/1/2008 dtd. 29/02/2008	102.02	
103	**SURVEY AND EXPLORATION OF MINERAL**	10/09/2004	65(105)(zzv)	65(104a)	Any Person	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004		
104	**SURVEY AND MAP MAKING**	16/06/2005	65(105) (zzzc)	65(104b)	Any Person other than agency under the control or authorized by the Government	Any Person	ii) B1/6/2005-TRU dtd. 27/07/2005		
105	**TECHNICAL INSPECTION & CERTIFICATION**	01/07/2003	65(105)(zzi)	65(108), 65(109)	Technical inspection and certification agency	Any Person	iii) Cir No. 59/8/2003 dtd. 20/06/2003		
106	**TECHNICAL TESTING & ANALYSIS**	01/07/2003	65(105)(zzh)	65 (106), 65(107)	Technical testing and analysis agency	Any Person	iii) Cir. No. 59/8/2003 dtd. 20/06/2003	106.01, 106.02, 106.03	
107	**TELE-COMMUNICATION**	6/1/2007	65(109) (zzzx)	65(109a)	Telegraph authority	Any person	i) 27/2007-ST dtd. 22/05/2007 i) 28/2007-ST dtd. 22/05/2007 iii) Cir. No. 96/6/2007 dtd. 23/08/2007	107.01, 107.02	
108	**TRANSPORT OF COASTAL GOODS THROUGH INLANDWATERS**	9/1/2009	65(105(zzzzl)		Any Person	Any Person	i) 30/2009 ST dtd. 31/08/2009 ii) D.O.F No. 334/13/2009-TRU dtd. 06/07/2009	108.01, 108.02	108.03
109	**TRANSPORT OF GOODS BY AIR**	10/09/2004	65(105)(zzn)	65(3a), 65(3b)	Aircraft Operator	Any person	ii) BII/8/2004-TRU dtd. 10/09/2004	109.01, 109.02, 109.03	
110	**TRANSPORT OF GOODS BY PIPELINE OR OTHER CONDUIT**	16/06/2005	65(105)(zzz)		Any person	Any person	ii) B1/6/2005-TRU dtd. 27/07/2005		

111	**TRANSPORT OF GOODS BY ROAD**	1/1/2005	65(105)(zzp)	65(50a) & (50b)	Goods Transport Agency	Any Person	i) 1/2009-ST dtd. 05/01//2009 i) 32-ST to 36/2004-ST dtd. 03/12/2004 ii) 341/18 /2004-TRU dtd. 17/12/2004 ii) 37B Order No. 5/1/2007-ST F.No.166/14 /2006-CX.4 dtd. 12/03/2007 iii) Cir No. 104/07 /2008-ST dtd. 06/08/2008	111.01, 111.02, 111.03, 111.04	111.05
112	**(a) TRANSPORT OF GOODS IN CONTAINER BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY (b) TRANSPORT OF GOODS BY RAIL**	01/05/2006	65(105)(zzzp)		Any Person	Any Person	i) 20/2010-ST dtd. 30/12/2010 i) 21/2010-ST dtd. 30/3/2010 i) 34/2009 ST dtd. 01/09/2009 ii) F. No. 334/4/2006-TRU dtd. 28/02/2006 ii) DOF No. 8/2010-TRU dtd. 26/02/2010 ii) DOF No. 9/2010-TRU dtd. 26/02/2010	112.01, 112.02, 112.03	112.04
113	**TRANSPORT OF PASSENGERS BY AIR**	5/1/2006	65(105)(zzzo)	65(56a), 65(35a), 65(77c)	An Aircraft Operator	Any Passenger	ii) F. No. 334/4/2006-TRU dtd. 28/2/2006 ii) DOF No. 334/1/2010-TRU dtd. 26/02/2010 ii) F. No. 341/52/2006 dtd. 17/10/2006 iii) Cir. No. 96/6/2007 dtd. 23/08/2007	113.01	113.02
114	**TRANSPORT OF PERSONS BY CRUISE SHIP**	5/1/2006	65(105)(zzzv)		Any Person	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004		
115	**TRAVEL AGENTS (OTHER THAN AIR & RAIL)**	10/09/2004	65(105)(zzx)	65(115a)	Travel Agent	Any Person	ii) BII/8/2004-TRU dtd. 10/09/2004		
116	**TOUR OPERATOR**	4/1/2000	65(105)(n)	65(113), 65(115)	Tour Operator	Any Person	i) 1/2000 dtd. 27/04/2000 ii) BII/8/2004-TRU dtd. 10/09/2004 iii) Cir No. 117/11 /2009-ST dtd. 30/10/2009	116.01, 116.02	116.03, 116.04, 116.05
117	**UNDERWRITER**	16/10/1998	65(105)(z)	65(116), 65(117)	Underwriter	Any Person	ii) B II/1/98 TRU dtd. 07/10/1998		
118	**VIDEO PRODUCTION AGENCY**	16/07/2001	65(105)(zi)	65(119), 65(120)	Video Production Agency	Any Person	ii) BII/1/2001 TRU dtd. 09/07/2001	118.01, 118.02	

Exemption is granted to any advance consideration received prior to 01/07/2010 for the taxable service of new services and changes in existing services effected by Finance Act, 2010 (except in case of Commercial Coaching and Training Service and Renting of Immovable Property Service) - Notification No. 36/2010 - ST, dtd. 28/06/2010 .

TABLE 2 :— SPECIFIC EXEMPTIONS CONCERNING TAXABLE SERVICES LISTED ABOVE IN TABLE-1

Various taxable services are exempted from levy of service tax by virtue of Notifications/Circulars/Instructions/Trade Notices stated against them

Ref. to Table 1	SPECIFIC EXEMPTIONS/EXCLUSIONS	REF. TO NOTIFICATIONS/ CIRCULARS/TRADE NOTICES/INSTRUCTIONS/GOI LETTER

1.01	Printing and publishing of telephone directories, yellow pages, or business directories, proof print or electronic media is not covered under Advertising Agency's Service	F. No. 345/4/97-TRU dtd. 16/08/1999
3.01	Amount in excess of commission received from Air Line for booking of passage	Notification No. 22/97-ST dtd. 26/06/1997
7.01	Exclusion to auction by government means only government property being auctioned by any person acting as auctioneer.	Explanation inserted by The Finance Act, 2010 effective from 01/07/2010
8.01	Services or repairs to buses & trucks	Cir. No. 96/6/2007-ST dtd. 23/08/2007
9.01	Chit funds	Cir. No. 96/6/2007-ST dtd. 23/08/2007
9.02	In case of EMIs, principal amount	F No. B 11/1/2001-TRU dtd. 09/07/2001
9.03	Taxable service provided to the State Govt. or Central Govt. in relation to collection of any duties or taxes levied by such Govt.	Notification No. 13/2004 dtd. 10/09/2004
9.04	All such interest and interest in the nature of 'interest on loans'	Notification No. 29/2004 dtd. 22/09/2004
9.05	Financial leasing services, 90% of difference between instalment paid towards repayment of lease amount and the principal amount in such instalment, i.e. amount representing as interest	Notification No. 4/2006 dtd. 01/03/2006
9.06	Any taxble service provided or to be provided to any person by the RBI and to RBI by any other person	Notification No. 7/2006 dtd. 01/03/2006 and 22/2006-ST dtd. 31/05/2006
9.07	Banking & Other Financial services provided by Department of Post.	Circular No. 96/6/2007 dtd. 23/08/2007
9.08	Inter-bank transaction of purchase and sale of foreign currency i) by a scheduled bank to a scheduled bank from 7.7.2009 ii) to any bank including a bank located outside India or money changer by any other bank or money changer from 01/04/2011.	Notification No. 19/2009-ST dtd. 07/07/2009 & further amended by Notification No. 27/2011-ST dtd. 31/03/2011
12.01	Exemption to a commercial concern in relation to (a) procurement of goods or services which are inputs for the client, (b) production or processing of goods for, or on behalf of, the client, (c) provision of service on behalf of client or (d) service incidental or auxiliary to any of these activities and provided in relation to agriculture, printing, textile processing or education.	Notification No. 14/2004 dtd 10/09/2004 as amended by Notification No. 19/2005-ST dtd. 07/06/2005
12.02	(a) Cut and polished diamonds and gem stones or (b) plain and studded jewellery of gold and other precious metals not covered as job work under Business Auxiliary Service	Notification No. 21/2005-ST dtd. 07/06/2005
12.03	Exemption to Commission Agent in relation to sale or purchase of agricultural produce	Notification No. 13/2003-ST as amended by Notification No. 8/2004-ST
12.07	Service provided by any person to any other person during the course of manufacture or procesing of alcholic beverages for a value of inputs (excluding capital goods) used for providing such service, subject to conditions	Notification No. 39/2009-ST dtd. 23/09/2009 & 43/2009-ST dtd. 02/12/2009
12.08	Service provided by any person to any other person in relation to one or more of specified process during the course of manufacture of cycle or sewing machines, subject to condition	Notification No. 42/2009-ST dtd. 12/11/2009
12.09	Service provided by any person to a client in relation to manufacture of pharmaceutical products, medicines, perfumery, cosmetics or toilet preparations containing alchohol, which are charges to excise duty under Medicinal and Toilet Preparations (Excise Duties) Act, 1955	Notification No. 32/2009-ST dtd. 01/09/2009
12.1	Service provided by a sub broker to a stock broker as defined in cl 101 of Fin. Act, 1994, in relation to sale or purchase of securities listed on a registered stock exchange	Notification No. 31/2009-ST dtd. 01/09/2009
12.11 & 58.02	Commission paid to Managing Director or whole time or independent Director under Business Auxilary Service and under Management Consultants service unless such directors provide advice or consultancy to the company for which they are compensated seperately	Circular No. 115/9/2009 dtd. 31/07/2009
12.12, 14.01, 16.03, 18.01, 60.01,	Specified services provided by any person to Goods Transport Agency for use by such Goods Transport Agency to provide any service refered to in cl. (zzp) to a customer in relation to transport of goods by road.	Notification No. 1/2009 dtd. 05/01/2009

66.01, 101.01, 102.02		
13.1	Holding of Business Exhibition outside India	Notification No. 5/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
16.01	Agricultural produce and goods stored in cold storage	Notification No. 10/2002-ST dtd. 01/08/2002
16.02	Export cargo, passenger baggage, transhipment of import cargo, (other than provided in port from —-…………..)	i) F.No. B II/1/2002-TRU dtd. 01/08/2002
20.01	Under Club or Association Service, charitable trusts as defined under the Circular	Circular No. 96/6/2007 dtd. 23/08/2007
20.02	Exemption to Residential Welfare Association where monthly contribution of a member does not exceeds Rs. 3,000/- per month	Notification No. 8/2007 dtd. 01.3.2007
20.03	Certain notified Export Promotion Councils from 07/07/2009 to 31/03/2010	Notification No. 16/2009-ST dtd. 07/07/2009, Notification No. 35/2009-ST dtd. 03/09/2009
20.04	Membership Fees for the period 16/06/2005 to 31/03/2008 received by an Association or Chamber representing Industry or Commerce & refund in certain circumstance	Insertion of Sec. 96J by FA, 2011 effective from 01/05/2011
21.01	Vocational and recreational training institutes exempt from 01/07/2003 to 30/06/2004 and from 10/09/2004 onwards. In case of vocational training, the exemption is available only to such institutes or centres affiliated to the National Council for Vocational Training notified under the Apprentices Act, 1961	Notification No. 24/2004 as amended by 19/2005 dtd. 07/06/2005 & 3/2010 dtd 27.02.2010, Circular No. 107/01 /2009-ST dtd. 28/01/2009
21.02	Commercial training or coaching for certificate or diploma or degree or education qualification recognised by law if paid by the institute sponsoring its students for undergoing a specific training	Notification No. 10/2003 dtd. 20/06/2003
21.03	Sale of priced standard text book exempt under commercial coaching	59/8/2003-TRU dtd. 20/06/2003
21.04	Commercial training and coaching provided by computer training institute exempt from 01/07/2003 to 30/06/2004 and from 10/09/2004 to 15/06/2005	Notification No. 24/2004-ST dtd. 10/09/2004 as amended by Notification No. 19/2005-ST dtd. 07/06/2005
21.05	Exemption to i) pre school, coaching and training ii) any coaching or training leading to grant of a certificate or diploma or degree or any other educational qualification recognized by any law for the time being in force when provided by any commercial, coaching or training centre	Notification No. 33/2011-ST dtd. 25.04.2011 w.e.f. 01/05/2011
22.01	Estate builders who construct buildings/civil structure for their own use, renting it out or for selling it subsequently not covered under Commercial or Industrial Construction Service	B2/8/2004-TRU dtd. 10/09/2004
22.02	Services provided by labourers engaged directly by the property owner, or contractors who do not have business establishment not covered under Commercial or Industrial Construction Service	B2/8/2004-TRU dtd. 10/09/2004
22.03	Buildings for the purpose of educational, religious, charitable, health, sanitation or Philanthropic purpose & not for the purpose of profit not covered under Commercial or Industrial Construction Service	B2/8/2004-TRU dtd. 10/09/2004
22.04	Government buildings / civil constructions not used for commercial purpose not covered under Commercial or Industrial Construction Service	B2/8/2004-TRU dtd. 10/09/2004
22.05	Construction of pipeline other than those running within an industrial & commercial establishment is 'long distance pipeline' from 10/09/2004 to 15/06/2005	B2/8/2004-TRU dtd. 10/09/2004
22.06 & 38.03	Under Commercial or Industrial Construction & Execution of Works Contract Service, to port or other port, however exemption in relation to services of completion and finishing, repair, alteration, renovation, restoration, maintenance or repairs applicable up to 31/5/2007.	Notification No. 16/2005-ST dtd. 07/06/2005 rescinded by 26/2007-ST dtd. 22/05/2007 and reintroduced by Notification No 25/2007-ST dtd. 22/05/2007.
25.01	From service tax payable by a Consulting Engineer, upto the amount of R & D Cess paid in relation to transfer of technology	Notification No. 18/2002-ST dtd. 16/12/2002
25.02	Certification in respect of immovable property	Order u/s. 37B No. 1/1/2002 dtd. 26/02/2003
33.01, 75.01	By any person to other person who has right to authorise any person to exhibit cinematograph film & service provided or to be provided in relation to the delivery of the content of the cinematograph flim in digitalised	Notification No. 12/2007-ST dtd. 01/03/2007

	form, after its encryption, transmitted directly to a cinema theatre for exhibition through the use of satellite, microwave or terrestrial communication line & not by any physical means including CD & DVD	
35.01	Wet cleaning/washing, dyeing and darning, if charged separately	F. No. B II/1/2002-TRU dtd. 01/08/2002
36.01	Mechanized foodgrain handling systems, equipment for setting up or substantial expansion of cold storage & machinery or equipment for initial setting up or substantial expansion of processing units for agricultural apiary, horticultural, dairy, poultry, aquitatic, marine & meat products	Notification No.12/2010-ST dated 27/02/2010
37.01	Sale proceeds of ticket or revenue generated from the sale of space	F. No. B II/1/2002-TRU dtd 01/08/2002
37.02	Marriage function not covered up to 31/05/2007	Definition amended by the Finance Act, 2007 w.e.f. 01/06/2007
38.01	Works Contract in relation to canals, other than those primarily used for the purpose of commerce or industry	Notification No. 41/2009-ST dtd 23/10/2009
38.02	Construction of canals for Govt. projects under Commercial or Indusrtial & Construction and Construction of dams, buildings or infrastructure through EPC 21.09 mode under Works Contract Service	Cir no 116/10/2009-ST dtd. 15/09/2009
38.04	Construction, Completion & Finishing in respect of new residential complex or part thereof under Jawaharlal Nehru National Urban Renewal Mission & Rajiv Aawas Yojna	Notification No. 6/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
38.05	Works Contract Service classified as Airport Service and provided within an Airport	Notification No. 10/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
38.06	Works Contract Service classified as Port or Other Port Service for construction, repair, alteration, renovation of wharves, quays, docks, stages, jetties, piers & railways	Notification No. 11/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
39.01	Stitching charges for garments and making charges for jewellers, if charged separately in the bill	F. No. B 11/1/2002-TRU dtd. 01/08/2002
43.01	Certain specified insurance policies	Notification No. 3/94-ST dtd. 30/06/1994 as amended by 3/2006-ST dtd. 01/03/2006, Notification No. 12/97 dtd.14/02 /1997, Notification No. 1/2000 dtd. 09/02/2000 as amended by 5/2010 dtd. 27.2.2010, Notification No. 3/2000 dtd. 06/07/2000, Notification No. 4/2000 dtd 31/07/2000, Notification No. 16/2003 dtd.11/07 /2003, Notification No. 31/2006 dtd. 11/12/2006, Notification No. 58/2010 dtd. 21/12/2010, Notification No. 7/2011 dtd. 01/03/2011
44.01	Therapeutic massage such as Aurvedic Massage, Acupressure Therapy given by a qualified professional under medical supervision	F. No. B II/1/2002-TRU dtd. 01/08/2002
45.01	Entire health service exempted	Notification No. 30/2011-ST dtd. 25/04/2011 w.e.f. 01/05/2011
48.01	(a) IPR not covered by Indian law (b) permanent transfer of IPR	BII/8/2004-TRU dtd. 10/09/2004
56.01	Management maintenance or repairs of road.	Notification No. 24/2009-ST dtd. 27/07/2009
56.02	Management, Maintenance or Repairs of bridges, tunnels, dams, airports, railways and transport terminals	Notification No. 54/2010-ST dtd. 21.12.2010
58.01	ERP Software system up to 28/02/2006	Notification No. 16/2004 dtd. 10/09/2004 as rescinded by 2/2006-ST dtd. 01/03/2006
59.01	Religious places	Notification No.14/2003 dtd. 20/06/2003
63.01	E-commerce transactions	F.No. B II/1/2000-TRU dtd. 09/07/2001
12.04 & 63.02	Services provided by news agency which has been solely set up for collection & distribution of news & specified u/s 10(22B) of the Income-tax Act who do not distribute its income in any manner to the members	Notification No. 13/2010-ST dtd. 27/02/2010

65.01	Service provided in railway train, academic institution or medical establishment exempt up to 28/02/2006	Notification No. 19/2004 & 21/2004 dtd .10/09/2004 as rescinded by Notification No. 2/2006 ST dtd. 01/03/2006 (Sr. No. 8)
65.02	Provided by a non-government organization registered under any Central or State Act, under the Centrally Assisted Mid-day Meal Scheme	Notification No. 47/2010-ST dtd. 03/09/2010
67.01	Services provided for pure religious ceremonies or congregation	B2/8/2004-TRU dtd. 10/09/2004
69.01	Photography studio or agency other than a commercial concern in relation to still photography up to 15/06/2005	Notification No. 6/2001-ST dtd. 09/07/2001 as amended by 13/2001-ST dtd. 27/12/2001 rescinded by Notification No. 20/2005 dtd. 07/06/2005
72.01, 73.01, 74.01	Service is provided in the professional capacity to a client relating to representation before any Statutory Authority in the course of proceedings under any law by way of issue of notice exempt from 13/07/2006 to 30/04/2011. From 1/3/2006 to 12/7/2006 all services taxable. Up to 28/2/2006 only specified services taxable	Notification No. 25/2006 dtd. 13/07/2006, rescinded by Notification No. 32/ 2011-ST dtd. 25/04/2011.
76.01	Persons other than the distributors or selling agents appointed or authorized by the Lottery Organizing State in relation to marketing of lottery, if the Optional Composition Scheme under Rule 6(7C) is availed by such distributor or selling agent in respect of such lottery during the financial year	Notification No. 50/2010-ST dtd. 08/10/2010
84.01	Property Tax levied and collected by local bodies	Notification No. 24/2007-ST dtd. 22/05/2007 w.e.f. 01/06/2007 28/2007-ST dtd. 22/05/2007
87.01	Services rendered by doctors, medical colleges, nursing homes, hospitals, diagnostic & pathological labs	F. No. B II/1/2001 dtd. 09/07/2001
87.02	Mere testing service which is not integral part of consultancy	F. No. B II/1/2001 dtd. 09/07/2001
88.01	Service provided for security of safe deposit lockers or vaults by security agencies up to 08/07/2004	Notification No. 56/98-ST dtd. 07/10/1998, rescinded by Notification No. 7/2004-ST dtd. 09/07/2004
93.01	When the declared tariff for providing such accommodation is less than '1,000/- per day	NotificationNo. 31/1/2011-ST dtd. 25/04/2011 w.e.f. 01/05/2011
94.01	Construction of roads, airports, railways, transport terminals, bridges, tunnels, dams, ports or other ports	Notification No. 17/2005 ST dtd. 07/06/2005
95.01	Reproduction of original master to make further copies of audio tape or CD and lending or hiring of video or sound recording equipment	F. No. B II/1/2001 dtd. 09/07/2001
106.01	By Government on State or District Laboratory in relation to testing analysis of water quality	Notification No. 6/2006-ST dtd. 01/03/2006
106.02	In relation to Testing analysis of newly developed drugs (includes vaccines & herbal remedies) on human participants by a clinical research organisation.	Notification No. 11/2007-ST dtd. 01/03/2007
106.03	Technical testing & analysis or technical inspection or certification services in relation to seeds provided by Central/State Seed Testing Laboratory or Central/State Seed Certification Agency notified under Seeds Act, 1966 to any person.	Notification No. 10/2010-ST dtd. 27/02/2010
107.01	Departmentally run public telephone, guaranteed public phone operating for local calls, free telephones at airport and hospitals where no bills are being issued	Notification No. 3/94-ST dtd. 30/06/1994
107.02	Surcharge on delayed payments on telephone bills	Circular No. 96/6/2007 dtd. 23/08/2007
108.01	Exemption to specified goods	Notification No. 30/2009-ST dtd. 31/08/2009
108.02	To a person located in India in relation to transport of goods from a place outside India to a final destination outside India	Notification No. 8/2011-ST dtd 01/03/2011 w.e.f. 01/03/2011
109.01	Air transport of export cargo from 17/09/2004 to 14/03/2005 and reintroduced from 15/7/2005	Notification No. 28/2004 dtd. 17/09/2004 r.w. 10/2005 dtd. 03/03/2005 and 29/2005-ST dtd. 15/07/2005
109.02	To a person located in India in relation to transport of goods from a place outside India to a final destination outside India	Notification No. 8/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011

109.03	Value of air freight determined u/s. 14 of Customs Act for the purpose of charging custom duty	Notification No. 9/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
111.01	Transport of fruits, vegetables, eggs or milk in a road carriage & from 27/2/2010 transportation of food grains or pulses by road	Notification No. 33/2004 dtd. 03/12/2004 & Notification No. 4/2010-ST dtd. 27/02/2010
111.02	Gross amount charged on consignments transported in a goods carriage for not exceeding Rs.1500/- & gross amount charged on individual consignment transported in goods carriage not exceeding Rs.750/-	Notification No. 34/2004 dtd. 03/12/2004
111.03	Clearing & Forwrding Agent's Service, Man Power Recruitment or Supply Agency Service, Cargo Handling Agency Service, Storage or Warehouse Keeper's Service, Business Auxiliary Service, Packaging Service, Business Support Service and Supply of Tangible Goods Service provided to Goods Transport Agency exempted from 1.1.2005	Benefit of Notification No. 1/2009-ST dtd. 05/01/2009 extended from 01/01/2005 by the Finance Act (No. 2, 2009). Previously exemption was only in relation to supply of Tangible Goods Service from 26.06.2008 (Notification No. 29/2008-ST)
111.04	To a person located in India in relation to transport of goods from a place outside India to a final destination outside India	Notification No. 8/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
112.01	Exemption to specified goods	Notification No. 8/2010-ST dtd. 27/02/2010, extended by Notification No. 34/2010-ST dtd. 22/06/2010 up to 31/12/2010 & further extended by Notificaton No. 56/2010-ST dtd. 21/12/2010 upto 31/03/2011.
112.02	In case of government railway, effective date extended to 01/07/2011 and consequential amendments for exemptions to specified goods and abatement of 70%	i) Notification No. 32/2010-ST to 35/2010-ST, all dtd 22/06/2010, extended by Notification No. 7/2010-ST to 9/2010-ST, all dtd 22/06/2010, further extended by Notification No. 55/2010-ST to 57/2010-ST, all dtd 21/12/2010 and further extended by Notification No. 20/2011-ST to 22/2011-ST, all dtd. 30/03/2011
112.03	To a person located in India in relation to transport of goods from a place outside India to a final destination outside India	Notification No. 8/2011-ST dtd 01/03/2011 w.e.f. 01/03/2011
113.01	Taxes charged by any Government on air passengers provided such taxes shown separately on ticket or the invoice.	Notification No. 15/2010-ST dtd. 27/02/2010
116.01	Contract Carriage permit for operating bus on inter-State of intra-State routes for point-to-point transportation from 7.7.2009	Notification No. 20/2009-ST dtd. 07/07/2009
116.02	Services provided in respect of tour undertaken for carrying out Haj and Umrah Pilgrimage in Saudi Arabia by Indian pilgrims subject to satisfaction of conditions of Export of Service Rules	Cir. 117/11/2009-ST dtd. 30/10/2009
118.01	Individual professional videographer up to 15/06/2005	Notification No. 7/2001-ST dtd. 09/07/2001 rescinded by Notification No. 20/2005
118.02	Reproduction of original master	F. No. B II/1/2001 dtd. 09/07/2001
	General Exemptions :	
ii)	Statutory function by sovereign / public authorities	Cir. No. 96/6/2007 Dtd. 23/08/2007
iii)	Any taxable service provided by any person to other person for transmission & distribution of electricity up to 21/07/2010.	Notification No. 45/2010-ST dtd. 28/07/2010

TABLE 3 :- NOTES/ ABATEMENTS/ OPTIONS WITH REFERENCE TO TABLE-1

Ref. to Table 1	PARTICULARS	REF. TO NOTIFICATIONS/ CIRCULARS/TRADE NOTICES/INSTRUCTIONS/GOI LETTER
2.01, 70.01, 71.01	Any service provided by any person within the port, other port or airport or civil enclave to be regarded as port, other port or airport service respectively w.e.f. 01/07/2010	Change in definition by The Finance Act, 2010
3.02	In case of Air Travel Agent, option is given to service provider to pay Service tax @ **0.6%** of the basic fares in case of domestic tickets and @ **1.2%** in case of international tickets	Notification No. 17/2006-ST dtd. 25/04/2006

8.02	Repair, reconditioning, restoration or decoration or any other similar service in relation to any motor vehicle other than 3 wheeler scooter autorickshaw & motor vehicle meants for goods carriage covered from 01/05/2011.	Change in definition by The Finance Act, 2011
9.09	30% abatement, subject to conditions for Service provided in relation to chit,	Notification No. 27/2008-ST dtd. 27/05/2008
12.04	Exemption in respect of job work where such goods are produced or processed using raw materials or semi-finished goods supplied by the client and goods so produced are returned to the said client for use in or in relation to manufacture of any other goods falling under the First Schedule of Central Excise Tariff Act, 1985 (5 of 1986) as amended by Central Excise Tariff Amendment Act, 2004 (5 of 2005) on which appropriate duty is payable. The appropriate duty of excise shall not include "Nil" rate of duty or duty of excise wholly exempt.	Notification No. 8/2005 dtd. 01/03/2005 as amended by 19/2005-ST dtd. 07/06/2005
12.05	Exemption under Information Technology Service restricted to development of software system, networking or any other services primarily in relation to operation of computer systems, up to 15.5.08	By substitution of Explanation in Clause (b) of S. 65(19) by the Finance Act, 2006, (operative up to 15/05/08)
12.06	Any service provided in relation to promotion of marketing of game of chance, organised, conducted or promoted by the client in whatever form or by whatever name called, whether or not conducted online, including lottery, lotto, bingo covered up to ………….	Explanation omitted by The Finance Act, 2010.
14.02	Scope expanded to cover operational or admnistrative assistance in any manner.	Change in definition by Finance Act, 2011 effective from 01/05/2011
20.05	Scope expanded to cover non-members also.	Change in definition by Finance Act, 2011 effective from 01/05/2011
21.06	"Commercial Training or Coaching Centre" means any centre or institute, by whatever name called, where training or coaching is imparted for consideration, whether or not such centre or institute is registered as a trust or a society or similar other organisations under any law for the time being in force and regardless to the fact that the activity is being carried out with or without profit motive.	Explanation inserted by The Finance Act, 2010 in sub-clause (zzc) effective from 01/07/2003
21.07	Scope expanded to cover service any unrecognized course conducted by an institute or establishment recognized by law for the time being in force.	Change in definition by Finance Act, 2011 w.e.f. 01/05/2011
22.07, 24.01 & 36.02	67% of gross amount except in case of Completion & Finishing Service, subject to conditions *	Notification No. 1/2006 dtd. 01/03/2006
22.08 & 24.02	Deeming provision is inserted by way of an explanation to levy service tax on construction of a new building or a residential complex which is intended for sale, wholly or partly, wherein any sum is received by a builder or a person authorised by him from or on behalf of the prospective buyer before grant of Completion Certificate by a competent authority	Explanation inserted by The Finance Act, 2010 effective from 01/07/2010
22.09 & 24.03	75% of gross amount including value of goods or material supplied/provided/used by service provider and also where cost of land has not been recovered separately from the buyer. The exemption will not apply in case of Completion & Finishing Service	Notification No. 29/2010-ST, dtd. 22/06/2010
26.01	40% of abatement where gross value includes supply of food, subject to conditions *	Notification No. 1/2006 dtd. 01/03/2006
37.03	Service tax is not on an event but on the service provided for managing an event. In a case where the event is organised/managed by sponsor himself, no service tax is payable.	iv) F. No. B II/1/2002-TRU dtd. 01/08/2002

46.01	Up to 20/12/2010, packaged or canned intended for single use subject to (a) Document providing right to use such software, by whatever name called, is packed along with software (b) Importer has paid appropriate custom duty on entire amount or manufacturer/duplicator/person holding copyright has paid appropriate excise duty on entire amount (c) Benefit under NN. 31/2010- Customs or 17/2010-CE both dtd. 27/02/2010 as the case may be is not availed.	Notification No. 17/2010-ST and 2/2010-ST both dtd. 27/02/2010. Rescinded by Notification No. 52/2010-ST & 51/2010-ST both dtd. 21/12/2010.
46.02	In case of packaged or canned software, the value of such software domestically produced or imported for the purpose of Central Excise Duty or Additional Custom Duty, as the case may be, has been determined u/s. 4A of the CE Act, 1944 and a) if the appropriate duty of excise is paid by the manufacturer or duplicator or the person holding copyright to such software in respect of software manufactured in India, or b) if appropriate duty of customs including additional duty have been paid by the importer in respect of software imported into India. This exemption will apply only if a declaration is made by the service provider on the invoice relating to such service that no amount in excess of retail sale price declared on the said goods has been recovered from the customer.	Notification No. 53/2010-ST dtd. 21/12/2010
48.02	Equal to R & D Cess paid on import of technology from Service Tax.	Notification No. 17/2004-ST dtd. 10/09/2004
53.01	Option to pay tax on i) gross premium charged from a policy holder as reduced by the amount allocated for investment or savings on behalf of policy holder if such amount is intimated to the policy holder at the time of providing of service, ii) 1.5% of gross amount of premium in all other cases.	Notification No. 35/2011-ST dtd. 25.04.2011 w.e.f. 01/05/2011
57.01	Gross amount shall be higher of actual amount charged by the insurer for management of funds under ULIP or the maximum amount of fund management charges fixed by IRDA.	Change in definition by The Finance Act, 2010 effective from 01/07/2010
59.02	40% abatement if gross amount charged includes catering charges, subject to conditions.	Notification No. 1/2006 dtd. 01/03/2006
65.03	50% abatement when gross value includes cost of food, subject to conditions *	Notification No. 1/2006 dtd. 01/03/2006
67.02	30% abatement if service includes service rendered as a caterer, subject to conditions*	Notification No. 1/2006 from 01/03/2006
83.01	60% abatement if gross amount charged by a rent-a-cab operator, subject to conditions*	Notification No. 1/2006 dtd. 01/03/2006
83.02	Activity of transportation of school children on cabs owned by school or hired by school.	Letter F. No. 137/26/2007-CX.4 dtd. 15/12/2008
84.02	Screening of a movie in a theatre is not a taxable service except where the distributor leases out the theatre and the theatre owner gets a fixed rent	Circular No. 109/03/2009 dtd. 23/02/2009
84.03	Renting of immovable property, per se, is a service. Any other service in relation to such renting is also covered. Vacant land given on lease or licence for construction of building or temporary structure at a later stage to be used for furtherance of business or commerce also covered.	Change in definition by The Finance Act, 2010 effective from 01/06/2007
85.01	70% abatement, subject to conditions.	Notification No. 34/2011-ST dtd. 25/04/2011
93.02	50% abatement, subject to conditions.	Notification No. 34/2011-ST dtd. 25/04/2011
97.01	Sponsorship provided to any person is now covered, also sponsorship of sport event also covered.	Change in definition by The Finance Act, 2010 effective from 01/07/2010
108.03	75% abatement, subject to conditions.	Notification No. 16/2011-ST dtd. 01/03/2011 w.e.f. 01/03/2011
111.05	75% abatment of gross amount charged from the customer by goods transport agency subject to conditions * (conditions removed from 01/03/2008)	Notification No. 13/2008 dtd. 01/03/2008

112.04	70% abatement on Transport of goods in containers by Rail (other than Government) subject to conditions*	Notification No. 1/2006 as amended by 9/2010-ST dtd. 27/02/2010
113.02	Aircraft operator providing services to passengers in relation to scheduled or non-scheduled air transport of such passengers embarking in India for domestic or international journey regardless to class of travel covered. (only international journey other than economy class covered up to 30/06/2010	Change in definition by The Finance Act, 2010 effective from 01/07/2010
116.03	60% abatement in case tour operator providing packaged tour & indicating in the bill that charges for the same are included, subject to conditions up to 23.8.2004 & 75% thereafter *	Notification No. 1/2006 from 01/03/2006 as amended by Notification No. 38/2007 dtd. 23/08/2007
116.04	In case of non packaged tour : (a) 60% abatement up to 04/02/2004 (b) 90% abatement from 05/02/2004 to 08/07/2004. (c) 60% abatement from 09/07/2004	a) Notification No. 1/2006 as amended by Notification No.15/2007 dtd. 04/04/2007
116.05	In case of tour operator in relation to arrangement or booking of accommodation if the charges are included in the bill 90% abatement from 01/09/1997.	Notification No. 39/97-ST dtd. 22/08/1997 up to 28/2/2006 & Notification No. 1/2006 from 01/03/2006 effective from 01/03/2006 (Sr. No. 2), Notification No. 1/2006 from 01/03/2006

Note* : Condition for availment of abatment from gross amount charged :-

the abatements provided will be available if,

(a) credit of duty paid on input or capital goods or CENVAT credit of service tax on input services used for providing such taxable service, has not been taken under the provisions of CENVAT Credit Rules 2004 &

(b) the assessee has not availed the benefit under Notification No. 12/2003-ST dtd. 20/06/2003.

Back Home Up Next