

③ Negative list Detail

① Relating Resi property for Residential Purpose ST(X)

- Resi prop. for commercial Purpose ST(L)
- comm prop for Resi ST(X)
- comm prop for comm purpose ST(L)

② Education service

- Preschool service (nursery) ST(X)
- upto HSC ST(X)
- To take qualification under law ST(X)
- approved vocational edu insti' ST(X)

③ Electricity Tran' & dist' ST(X)

- #### ④ Selling space in print media. ST(X)
- Advt in Newspaper ST(X)
 - Advt in Book ST(X)
 - advt in Trade catalogue, commercial Purpose ST(L)

⑤ Service in Relation to Agriculture and agriculture produce ST(X)

- Any Testing ST(X)
- Renting vacant land/machine for Agri ST(X)
- farm labour ST(X)
- Warehousing Agri produce ST(X)
- Warehousing Biscuit ST(L)
- Packing, loading, unloading, agri produce ST(X)
- service by APMC & Agent. ST(X)

⑥ Lottery, gambling, betting ST(X)

⑦ Trading of goods ST(X)

- #### ⑧ Jobwork who will mfr goods on behalf on someone else and liable to levy ~~Pay~~ Excise duty / duty under medicine & Toilet ad. ST(X)

⑨ Transport of Passenger ST(X)

- ~~Air travel~~ Short flight chg States.
- stage carriage
- Rail except (AC/first class)
- metro/monorail / Tramway
- Inland waterway
- Travel by vessel (Public) (except for Tour)
- meter cab & Auto Rick. ole → ST(X) GPS / Radio taxi ST(L)

- #### ⑩ Transport of goods ST(X)
- By Road (except GTA / courier)
 - Import of goods by Air.
 - Inland waterway.

⑪ Service by govt except (4)

- Post service } speedpost
 - Express parcel
 - Agency service
 - Life Insurance
- ST(L)

- Service in Relation to Air port / Port for use of premise by Airplane vessel ST(L)

- Transport goods & set ST(L)

- Any service to Business Unit ST(L)

⑫ Service by Bank ST(X)

- ~~lender~~ loan / adv for Interest / discount ST(X)
- comm, other charge ST(L)
- Convert currency Bank to Bank
- Bank to Dealer
- Dealer to dealer } ST(X)

⑬ Service given by foreign diplomat ST(X)

⑭ Service given by RBI ST(X)

⑮ Toll charges to use Road / Bridge ST(X)

⑯ Service of burial / Crematorium / mortuary. ST(X)