

ALPHABETICAL INDEX OF TAXABLE SERVICES

S. No.	Effective Date	Name of the Services	Export Rule	Import Rule	Sec 65 (105)
1	01.11.96	Advertising Services	3(1)(iii)	3(iii)	(e)
2	01.07.97	Air Travel Agent's Service	3(1)(ii)	3(ii)	(1)
3	10.09.04	Airport Services	3(1)(ii)	3(ii)	(zzm)
4	16.10.98	Architect's Services	3(1)(i)	3(i)	(p)
5	01.06.07	Asset Management Services	3(1)(iii)	3(iii)	(zzzzc)
6	01.05.06	ATM Operations, Maintenance or Management Services	3(1)(iii)	3(iii)	(zzzk)
7	01.05.06	Auctioneer's Services	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(zzzr)
8	16.07.01	Authorised Service Station's Services	3(1)(ii)	3(ii)	(zo)
9	16.07.01	Banking and other Financial Services	3(1)(iii)	3(iii)	(zm)
10	16.08.02	Beauty Parlour's Services	3(1)(ii)	3(ii)	(zq)
11	16.07.01	Broadcasting Services (Radio & Television)	3(1)(iii)	3(iii)	(zk)
12	01.07.03	Business Auxiliary Services	3(1)(iii)	3(iii)	(zzb)
13	10.09.04	Business Exhibition Services	3(1)(ii)	3(ii)	(zzo)
14	01.05.06	Business Support Services	3(1)(iii)	3(iii)	(zzzq)
15	16.08.02	Cable Operator's Services	3(1)(iii)	3(iii)	(zs)
16	16.08.02	Cargo Handling Service	3(1)(ii)	3(ii)	(zr)
17	16.06.05	Cleaning Services	3(1)(ii)	3(ii)	(zzzd)
18	16.07.97	Clearing & Forwarding Agent's Services	3(1)(ii)	3(ii)	(j)
19	10.09.04	Commercial or Industrial Construction Services	3(1)(i)	3(i)	(zzq)
20	01.07.03	Commercial Training or Coaching Services	3(1)(ii)	3(ii)	(zzc)
21	To be Notified	Commodity Exchange Services	To be Notified	To be Notified	(zzzzh)
22	16.06.05	Complex Construction Services	3(1)(i)	3(i)	(zzzh)
23	07.07.97	Consulting Engineer's Services	3(1)(iii)	3(iii)	(g)
24	16.07.01	Convention Services	3(1)(ii)	3(ii)	(zc)
25	01.11.96	Courier Services	3(1)(ii)	3(ii)	(f)
26	01.05.06	Credit Card, debit card, charge card or other payment card services	3(1)(iii)	3(iii)	(zzzw)
27	16.10.98	Credit Rating Agency's Services	3(1)(ii)	3(ii)	(x)
28	15.06.97	Custom House Agent's Services	3(1)(ii)	3(ii)	(h)
29	01.06.07	Design Services	3(1)(iii)	3(iii)	(zzzzd)
30	01.06.07	Development and supply of content services	3(1)(iii)	3(iii)	(zzzzb)
31	16.06.05	Dredging Services	3(1)(i)	3(i)	(zzzb)
32	16.08.02	Dry Cleaning Services	3(1)(ii)	3(ii)	(zt)
33	01.07.03	Erection, Commissioning or Installation Services	3(1)(ii)	3(ii)	(zzd)
34	16.08.02	Event Management Services	3(1)(ii)	3(ii)	(zu)

35	16.07.01	Facsimile (FAX) Services	3(1)(iii)	3(iii)	(zg)
36	16.08.02	Fashion Designer's Services	3(1)(ii)	3(ii)	(zv)
37	10.09.04	Forward Contract Service	3(1)(ii)	3(ii)	(zzy)
38	01.07.03	Franchise Services	3(1)(iii)	3(iii)	(zze)
39	01.07.94	General Insurance Business Services	3(1)(i)*/ 3(1)(iii)**	3(i)*/ 3(iii)**	(d)
40	16.08.02	Health Club & Fitness Centre's Services	3(1)(ii)	3(ii)	(zw)
41	To be Notified	Information Technology Software Services	To be Notified	To be Notified	(zzzze)
42	16.07.01	Insurance Auxiliary Services relating to General Insurance	3(1)(iii)	3(iii)	(zl)
43	16.08.02	Insurance auxiliary services relating to Life Insurance	3(1)(iii)	3(iii)	(zl)
44	10.09.04	Intellectual Property Services other than Copyrights	3(1)(iii)	3(iii)	(zzr)
45	16.10.98	Interior Decorator's Services	3(1)(i)	3(i)	(q)
46	01.07.03	Internet Café's Services	3(1)(ii)	3(ii)	(zzf)
47	01.05.06	Internet Telephony Services	3(1)(iii)	3(iii)	(zzzu)
48	16.07.01	Leased Circuit Services	3(1)(iii)	3(iii)	(zd)
49	10.09.04	Life Insurance Business Services	3(1)(iii)	3(iii)	(zx)
50	16.06.05	Mailing List Compilation and Mailing Services	3(1)(iii)	3(iii)	(zzzg)
51	16.10.98	Management Consultant's Services	3(1)(iii)	3(iii)	(r)
52	To be Notified	Management of Investment under ULIP	To be Notified	To be Notified	(zzzzf)
53	01.07.03	Management, Maintenance or Repair Services	3(1)(ii)	3(ii)	(zzg)
54	01.07.97	Mandap Keeper's Services	3(1)(ii)	3(ii)	(m)
55	07.07.97	Manpower Recruitment or Supply Agency's Services	3(1)(iii)	3(iii)	(k)
56	16.10.98	Market Research Agency's Services	3(1)(ii)	3(ii)	(y)
57	01.06.07	Mining Service	3(1)(i)	3(i)	(zzzy)
58	16.07.01	On-line Information and Database Access And/or Retrieval Services	3(1)(iii)	3(iii)	(zh)
59	10.09.04	Opinion Poll Services	3(1)(ii)	3(ii)	(zsz)
60	10.09.04	Outdoor Caterer's Services	3(1)(ii)	3(ii)	(zzt)
61	16.06.05	Packaging Services	3(1)(ii)	3(ii)	(zzzf)
62	01.11.96	Pager Services	3(1)(iii)	3(iii)	(c)
63	10.09.04	Pandal or Shamiana Contractor's Services	3(1)(ii)	3(ii)	(zzw)
64	16.07.01	Photography Services	3(1)(ii)	3(ii)	(zb)
65	16.07.01	Port Services	3(1)(ii)	3(ii)	(zn)
66	16.10.98	Practising Chartered Accountant's Services	3(1)(ii)	3(ii)	(s)
67	16.10.98	Practising Company Secretary's Services	3(1)(ii)	3(ii)	(u)
68	16.10.98	Practising Cost Accountant's Services	3(1)(ii)	3(ii)	(t)
69	To be Notified	Processing and Clearing House Services	To be Notified	To be Notified	(zzzzi)
70	01.05.06	Public Relation Services	3(1)(iii)	3(iii)	(zzzs)
71	16.08.02	Rail Travel Agent's Services	3(1)(iii)	3(iii)	(zz)

72	16.10.98	Real Estate Agent's Services	3(1)(i)	3(i)	(v)
73	01.05.06	Recovery Agent Services	3(1)(iii)	3(iii)	(zzzl)
74	01.05.06	Registrar To An Issue Services	3(1)(iii)	3(iii)	(zzzi)
75	16.07.97 to 27.2.99 and then w.e.f. 01.04.00	Rent-a-cab Scheme Operator's Services	3(1)(ii)	3(ii)	(o)
76	01.06.07	Renting of Immovable Property Service	3(1)(i)	3(i)	(zzzz)
77	01.05.06	Sale of Space or time for Advertisement Services	3(1)(iii)	3(iii)	(zzzm)
78	16.07.01	Scientific and Technical Consultancy Services	3(1)(iii)	3(iii)	(za)
79	16.10.98	Security Agency's Services	3(1)(ii)	3(ii)	(w)
80	01.06.07	Services in Execution of Works Contract	3(1)(i)	3(i)	(zzzza)
81	16.06.05	Services Provided by Club or Association	3(1)(ii)	3(ii)	(zzze)
82	01.05.06	Share Transfer Agent Services	3(1)(iii)	3(iii)	(zzzj)
83	01.05.06	Ship Management Services	3(1)(iii)	3(iii)	(zzzt)
84	16.06.05	Site Formation and Clearance, Excavation, Earthmoving and Demolition Services	3(1)(i)	3(i)	(zzza)
85	16.07.01	Sound Recording Services	3(1)(ii)	3(ii)	(zj)
86	01.05.06	Sponsorship Services	3(1)(iii)	3(iii)	(zzzn)
87	15.06.97	Steamer Agent's Services	3(1)(ii)	3(ii)	(i)
88	01.07.94	Stock Broker's Services	3(1)(ii)	3(ii)	(a)
89	To be Notified	Stock Exchange Services	To be Notified	To be Notified	(zzzzg)
90	16.08.02	Storage and Warehousing Services	3(1)(ii)	3(ii)	(zza)
91	To be Notified	Supply of Tangible Goods For Use in India	To be Notified	To be Notified	(zzzzj)
92	10.09.04	Survey and Exploration of Minerals	3(1)(ii)	3(ii)	(zzv)
93	16.06.05	Survey and Map Making Services	3(1)(i)*/ 3(1)(iii)**	3(i)* / 3(iii)**	(zzzc)
94	01.07.03	Technical Inspection and Certification Services	3(1)(ii)	3(ii)	(zzi)
95	01.07.03	Technical Testing and Analysis Services	3(1)(ii)	3(ii)	(zzh)
96	01.06.07	Telecommunication Service	3(1)(iii)	3(iii)	(zzzx)
97	16.07.01	Telegraph Services	3(1)(iii)	3(iii)	(ze)
98	01.07.94	Telephone Services (including Cellular Phone Services)	3(1)(iii)	3(iii)	(b)
99	16.07.01	Telex Services	3(1)(iii)	3(iii)	(zf)
100	01.9.97 to 17.7.98 and then w.e.f. 01.04.00	Tour Operator's Services	3(1)(ii)	3(ii)	(n)
101	10.09.04	Transport of Goods by Air	3(1)(ii)	3(ii)	(zzn)
102	01.01.05	Transport of Goods by Road	3(1)(ii)	3(ii)	(zzp)
103	01.05.06	Transport of Goods in Container by Rail	3(1)(ii)	3(ii)	(zzzp)
104	16.06.05	Transport of Goods through Pipeline or other Conduit	3(1)(iii)	3(iii)	(zzz)
105	01.05.06	Transport of Passengers by Air	-	-	(zzzo)

106	01.05.06	Transport of Persons by Cruise Ship	-	-	(zzzv)
107	10.09.04	Travel Agents (other than Air / Rail Travel Agents)	3(1)(ii)	3(ii)	(zzx)
108	10.09.04	TV or Radio Programme Production	3(1)(iii)	3(iii)	(zzu)
109	16.10.98	Underwriter's Services	3(1)(ii)	3(ii)	(z)
110	16.07.01	Video-tape Production Services	3(1)(ii)	3(ii)	(zi)

* Services related to immovable property

** Services other than in relation to immovable property
