

**Shortcut to remember Service Tax Negative List : alphabetic order method
(Amended by Finance Act, 2014 !!!)**

1. A- Advertisement (Only Print Media)
2. B- Bridges
3. C- Cabs :-means transportation of passengers (Radio Taxi excluded)
4. D- Diplomatic mission (Embassy)
5. E- Electricity
6. F- Funeral (includes transportation of deceased)
7. G- Goods Transportation
8. H- House Residential
9. I- Interest (Banking, Financial, Insurance)
10. J- Journey :- Payment of Toll Charges.
11. K- Kheti (Agriculture)
12. L- Lottery (Betting, Gambling)
13. M- Manufacture (on which Excise Duty payable)
- N- ---O- ---P- ---
14. Q- Qualification (Education)
15. R- RBI
16. S- Sarkar (Government)
17. T- Trading of Goods.

Hence the Total 17 services are in negative list and all are covered in it .

Must share with your friends the Shortcut to remember Service Tax Negative List