

Negative List - 66D

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"Why Learn so Hard , when things can be made EASY"

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Clause	Service(66D)	Specific Inclusion u/s 66D / MEN (No ST)	Still chargeable to ST	Abatement (%)	CC available ONLY for :	PoPoSR
a	By Government	By/To Gov : Municipal functions(243W) By Gov : Panchayat functions (243G) By Gov : Import of service To Gov/GA : Municipal func. / R&M of Vessel To Gov/GA : Construction of Tube well Gov > BE[T/o upto 10 L in PFY] Gov > Gov Gov : GAC <= 5000 Gov : Passport/Visa/DL/BC DC Gov : Registration under law Gov : Assgn of RTU NR to (only) Ind. Farmer Gov : Assgn of RTU NR before 01-04-16 Gov : RFS before 01-04-16 Tax/Duty/Fines or Liquidated damages Merchant Overtime Charges OTU to State GIDC for LT lease of Indst. plot Inter Dept Service : CG>CG , SG>Same SG	Dept. of Post(SP,EPP,LIC,Agency) [Agency - Dist of MF,Coll of bill] Vessel or Aircraft / ToP or ToG To Gov : R&M of Aircraft Any other than above > BE Gov > BE (Renting of IP) : No RCM For Others - Taxable : RCM Gov : Assgn of RTU NR after 01-04-16 Interest on Delayed payment			
b	By RBI	To RBI (From Outside India) : FERM	By Bank - To RBI			
c	By FDM in India		Any other International Org.			
d	Agriculture / Agricultural Produce	Farm Labor / Testing Tea/Coffee/Rubber By APMC Cleaning of Wheat outside Farm Intermediate process as Job work i.r.t Agriculture Rice/Cotton : L/UN , Packing, Storage, Warehousing Agri/Cotton/Milk/Salt/FG/Rice : Transportation Fruits&Veg : PC, PC, R, W, RP, L By NCCD - CC Knowledge dissemination	Rearing of Horse(Stud Farm) Rice : Not Agricultural produce Further processing of Agri Produce Shelling of Paddy (OTHER than Job-work) Warehousing of Biscuits(not Agro)			

e	Trading of Goods	Forward/Futures/Swaps/CP/CD/Repo&Reverse repo	Commission/C&F Agent			
f	Job Work Process	Mfg/Prod of Goods on which ED leviable Any goods - Duty paid by PM Printing , Agriculture , Textile Gold,Diamond, Gemstones Cycle part/Sewing Machine : Upto 150L in F.Y. (Condition : PFY < 150L)	Alcoholic Liquor for Human consumption Duty : 'Nil' Rate / Wholly Exempt Not amt to Mfg : ED wrongly paid			
g	Advertisement : Space/Time	Print Media : Book & Newspaper	Business directories, Trade catalogues, Yellow pages			
h	Road/Bridge : Toll Charges		Toll COLLECTION service - Commission			
i	Betting, Gambling, Lottery		Lottery distributors & Selling agents			
j	Entertainment					
k	Electricity : Trans/Dist.		By Developer/Housing society			
l	Educational					
m	RRR					
n	Financial Services	Deposit/Withdrawal from Bank Conversion of Currencies Simple Chit fund Interest/Penal Interest or Discount Purchase/Sale of FC among Bank&AD PMJDY in Rural Area - By BF/BC>Banks PMJDY in Rural Area - By Any person>BF/BC Rural Area - By BF/BC>Insurance Co.	Commission : Draft/Pay order Consideration : Conversion of Currencies Business Chit Fund (No CC) Any Service/Late payment charge Purchase/Sale of FC : Others [2B or 6(7B)] Interest element in Finance Lease	30	-	9(SP)
o	Transportation of Passenger(ToP) <u>Air :</u> Value = GAC - Pass. Tax by Gov.	Railways Metro/Monorail/Tramway Inland Waterways Public transport in Vessel in India Metered Cabs/Auto-rickshaw Non-AC Contract(incl. Bus)/Stage carriage Air : AP,A,M,M,M,N,S,T,WB(Bagdogra) Renting : Bus(>12 pass) to State Trans. Undertaking	Railways : AC/FC Air : EC Air : Other than EC Air : Regional Connectivity Scheme Public transport in Vessel in India - Tourism Radio Taxi AC Contract(incl. Bus)/Stage Carriage	70 60 40 90 60 60	IPS IPS IPS - - -	11{Embark}
p	Transportation of Goods(ToG)	By Road Inland Waterways <u>By Air : Import/Export</u> <u>By Vessel : Export</u> <u>By Rail/Vessel/GTA :</u> Relief material for victim of disaster Railway material/equipment Defense/Military equipment	By Road : GTA/Courier Agency(I) Air : In India(Domestic) Vessel : Import By Rail (others) By Rail in Containers	- 70 70 60	 IPS IPS IPS	10{Destination} 10{Destination}

		Newspaper/Magazine reg. with RoN Agricultural produce Milk, Salt & FG (Flour, Pulses & Rice) Chemical fert., Organic manure & Oil cake Cotton - ginned/balled				
	GTA : ST Liability :	By GTA(Extra) :	By GTA (if Taxable) :			
	SR : GTA > RF/RD/RS/CS/Body Corp/PF	Single consignee <= Rs 750 or	Household Goods	60	-	
	GTA : All other cases (incl SR : NTT)	Single Carriage <= Rs 1500	Others	70	-	
q	FBCM	Including Transportation of Deceased				

Abbreviations Used :

Gov	Government & Local Authority
BE	Business Entity
ToP	Transportation of Passenger
ToG	Transportation of Goods
OTU	Ont time Upfront
RTU	Right to Use
NR	Natural resource
Assgn	Assignment
IP	Immovable Property
FERM	Foreign Exchange Reserve Management
MEN	Mega Exemption Notification
FG	Food Grain (inc Flours , Pulses , Rice)
PM	Principal Manufacturer
PFY	Preceding FY
RRR	Renting of Residential Dwelling for use as Residence
FC	Foreign Currency
AD	Authorized Dealer
PD	Payment Due
PM	Payment made
E	Earlier
I	Invoice
P	Payment
S	Service Completion