

S.No.	Description of the Service(s)	Accounting Codes			
		SAC (Tax collection)	Other Receipts*	Deduct refunds**	Penalties
1	Telegraph Authority-Telephone Connection Services (Now clubbed under S.No. 98)	440003	440119	440122	441296
2	General Insurance Services	440005	440006	440120	441297
3	Stock Broker Services	440008	440009	440121	441298
4	Advertising Agency Services	440013	440016	440017	441299
5	Courier Services	440014	440018	440019	441300
6	Radio Paging Services (Now clubbed under S.No. 98)	440015	440020	440021	441301
7	Customs House Agent Services	440026	440027	440028	441302
8	Steamer Agent Services	440029	440030	440031	441303
9	Air Travel Agent Services	440032	440033	440034	441304
10	Mandap Keeper Services	440035	440036	440037	441305
11	Clearing and Forwarding Agent Services	440045	440046	440047	441306
12	Rent a Cab Scheme Operator Services	440048	440049	440050	441307
13	Consulting Engineer Services	440057	440058	440059	441310
14	Man Power Recruitment/Supply Agency Services	440060	440061	440062	441311
15	Tour Operator Services	440063	440064	440065	441312
16	Transport of Goods by Road/Goods Transport Agency Services/Goods Transport Operator	440262	440263	440264	441392
17	Architect Services	440072	440073	440074	441314
18	Interior Decoration/Designers Services	440076	440077	440078	441315
19	Mechanised Slaughter House Services	440080	440081	440082	441316
20	Under Writer Services	440084	440085	440086	441317
21	Credit Rating Agency Services	440088	440089	440090	441318
22	Chartered Accountant Services	440092	440093	440094	441319
23	Cost Accountant Services	440096	440097	440098	441320
24	Company Secretary Services	440100	440101	440102	441321
25	Real Estate Agent/Consultant Services	440104	440105	440106	441322
26	Security/Detective Agency Services	440108	440109	440110	441323
27	Market Research Agency Services	440112	440113	440114	441324
28	Management or Business Consultant Services	440116	440117	440118	441325
29	Scientific and Technical Consultancy Services	440125	440126	440127	441326
30	Photography Services	440129	440130	440131	441327
31	Convention Services	440133	440134	440135	441328
32	Telegraph Leased Circuits Services (Now clubbed under S.No. 98)	440137	440138	440139	441329
33	Telegraph Services (Now clubbed under S.No. 98)	440141	440142	440143	441330
34	Telex Services(Now clubbed under S.No. 98)	440145	440146	440147	441331
35	Facsimile Services(Now clubbed under S.No. 98)	440149	440150	440151	441332
36	On-line Information and Database Access and/or Retrieval Services through Computer Network	440153	440154	440155	441333
37	Video Production Agency/Video Tape Production Services	440157	440158	440159	441334
38	Sound Recording Studio or Agency Services	440161	440162	440163	441335
39	Broadcasting Services	440165	440166	440167	441336
40	Insurance Auxiliary Services in relation to General Insurance	440169	440170	440171	441338
41	Banking and Other Financial Services/Foreign Exchange Broker Services	440173	440174	440175	441339
42	Port Services	440177	440178	440179	441341
43	Services for repair, reconditioning, restoration or decoration or anyother similar services of any motor vehicle/Authorised Service Station Services	440181	440182	440183	441343
44	Life Insurance Services including Insurance Auxiliary Services relating to Life Insurance.	440185	440186	440187	441346
45	Cargo Handling Services	440189	440190	440191	441348
46	Storage and Warehousing Services	440193	440194	440195	441350
47	Event Management Services	440197	440198	440199	441353
48	Rail Travel Agent services	440201	440202	440203	441356
49	Health Club and Fitness Centers Services	440205	440206	440207	441358

50	Beauty Parlour/Beauty Treatment Services	440209	440210	440211	441361
51	Fashion Designing Services	440213	440214	440215	441363
52	Cable Operators services	440217	440218	440219	441366
53	Dry Cleaning Services	440221	440222	440223	441369
54	Business auxiliary services	440225	440226	440227	441371
55	Commercial Training and Coaching Services	440229	440230	440231	441374
56	Erection Commissioning and Installation Services	440233	440234	440235	441376
57	Franchise Services	440237	440238	440239	441384
58	Internet Cafe Services	440241	440242	440243	441386
59	Maintenance or Repair Services	440245	440246	440247	441388
60	Technical Testing & Analysis/Agency Services Technical Inspection and Certification Service	440249	440250	440251	441389
61	Business Exhibition Services	440254	440255	440256	441390
62	Airport Services by Airport Authority	440258	440259	440260	441391
63	Transport of Goods by Air Services	440266	440267	440268	441393
64	Survey and Exploration of Minerals Services	440270	440271	440272	441394
65	Opinion Poll Services	440274	440275	440276	441395
66	Services by holder of Intellectual Property right Services other than Copyright	440278	440279	440280	441396
67	Forward Contract Services	440282	440283	440284	441397
68	Outdoor Caterers Services	440051	440052	440053	441308
69	Pandal or Shamiana Contractors Services	440054	440055	440056	441309
70	TV or Radio Programme Production Services/Services by a Program Producer	440286	440287	440288	441398
71	Construction services other than Residential Complex including Commercial or Industrial Buildings and Civil Structures	440290	440291	440292	441399
72	Travel Agents Services for booking of passage (other than air/rail travel agents)	440294	440295	440296	441400
73	Transport of goods by Road	440262	440263	440264	441392
74	Transport of Goods through pipeline or other conduit	440302	440303	440304	441430
75	Site formation and clearance, excavation and earth moving and demolition services	440306	440307	440308	441431
76	Dredging Services of river, port, harbour, backwater or estuary	440310	440311	440312	441432
77	Survey and Map Making Services	440314	440315	440316	441433
78	Cleaning Services	440318	440319	440320	441434
79	Club or Association Sevices	440322	440323	440324	441435
80	Packaging Services	440326	440327	440328	441436
81	Mailing list compilation and Mailing Services	440330	440331	440332	441437
82	Construction of Residential Complexes Services	440334	440335	440336	441438
83	Services provided by a Registrar to an Issue	440338	440339	440340	441439
84	Services provided by a Share Transfer Agent	440342	440343	440344	441440
85	Automated Teller Machine Operations, Maintenance or Management Services	440346	440347	440348	441441
86	Services provided by a recovery agent	440350	440351	440352	441442
87	Selling of space time slots for advertisement, other than in print media	440354	440355	440356	441443
88	Firm Including Sponsorship Services provided to any body corporate or firm, other than sponsorship of sports events.	440358	440359	440360	441444
89	Transport of passengers embarking on domestic/international journey by air, other than economy class passengers	440362	440363	440364	441445
90	Transport of goods by rail including transport of goods in containers by rail and transport of passengers by rail in air conditioned class or first class.	440390	440391	440392	441446
91	Business Support Services	440366	440367	440368	441447
92	Auction Services	440370	440371	440372	441448
93	Public Relations Management Services	440374	440375	440376	441449
94	Ship Management Services	440378	440379	440380	441450
95	Internet Telecommunication or Telephony service	440382	440383	440384	441451
96	Transport of persons by cruise ship	440386	440387	440388	441452

97	Credit Card, debit card charge card or other payment card related services	440394	440395	440396	441453
98	Services provided by a telegraph authority in relation to telecommunication services.	440398	440399	440400	441454
99	Services provided in relation to mining of mineral, oil or gas	440402	440403	440404	441455
100	Renting of Immovable Property Services	440406	440407	440408	441456
101	Services provided in relation to execution of a works contract services.	440410	440411	440412	441457
102	Services provided in relation to development and supply of content for use in telecom services, advertising agency services	440414	440415	440416	441458
103	Asset management services provided by any person, except a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern, in relation to asset management including portfolio management and all forms of fund management.	440418	440419	440420	441459
104	Design Services other than interior decoration and fashion designing	440422	440423	440424	441460
105	Information Technology Software Services	440452	440453	440454	441461
106	Services provided by an insurer on life insurance business, in relation to management of investment, insurance under unit linked insurance business, commonly known as Unit Linked Insurance Plan (ULIP) scheme.	440430	440431	440432	441462
107	Services provided by a recognized stock exchange in relation to transactions in securities	440434	440435	440436	441463
108	Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward contracts	440438	440439	440440	441464
109	Services provided by a processing and clearing house in relation to securities, goods and forward contracts	440442	440443	440446	441465
110	Services provided by any person in relation to supply of tangible goods	440445	440447	440448	441466
111	Cosmetic Surgery or Plastic Surgery Services	440460	440463	440466	441467
112	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)	440470	440473	440476	441468
113	Legal Consultancy Services	440480	440483	440486	441469
114	Services of promoting, marketing, organizing or assisting in games of chance, including lottery, Bingo or Lotto	440595	440596	440597	441470
115	Health services by a clinical establishment, health check-up/diagnosis, etc.	440598	440599	440600	441471
116	Services in relation to maintenance of medical records	440601	440602	440603	441472
117	Service of promotion or marketing of brand of goods/services/events	440604	440605	440606	441473
118	Services of permitting commercial use or exploitation of any event	440607	440608	440609	441474
119	Services provided by Electricity Exchange	440610	440611	440612	441475
120	Copyright service - transfer temporarily/ permit use or enjoyment	440613	440614	440615	441476
121	Special services provided by a builders	440616	440617	440618	441477
122	Restaurant services	441067	441068	441069	441478
123	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called	441070	441071	441072	441479
124	Other taxable services	441480	441481	441482	441485