



## **Consultation Paper on Alignment of the Default List of Authorized Services approved by the Department of Commerce with SAC Classification under the Goods and Services Tax Regime.**

### **1. Objective**

1.1 The objective of this consultation paper is to seek comments, views, and suggestions from stakeholders and the general public on the proposal to align the Default List of Authorized Services approved by the Department of Commerce for Special Economic Zone (SEZ) Units with the Services Accounting Code (SAC) classification prescribed under the Goods and Services Tax (GST) regime.

### **2. Background**

2.1 The Department of Commerce has approved Default List of Authorized Services for SEZ units to avail the GST benefits for their authorized operations. The initial list of 58 services was issued vide Ministry's letter No. D./12/25/2012-SEZ dated 16.09.2013 and subsequently expanded by various letters and Instructions issued by the Ministry. Currently, the list contains 67 services and power has been delegated to respective DC/UAC to add any service to this list of 67 services.

2.2 The existing Default List of Authorized Services has been formulated with reference to service descriptions and definitions under the erstwhile Service Tax regime.

2.3 Subsequent to the implementation of the GST framework, service providers are required to classify services based on the SAC classification on the tax invoices and statutory filings.

2.4 However, the Default List of Authorized Services which was issued as per the definitions under the erstwhile Service Tax Regime, has not been correspondingly updated to reflect the SAC code based service classification, resulting in divergence between service descriptions found in the List and those mentioned in the GST invoices issued by the suppliers of service located in DTA.

2.5 Specifically for IFSC units, various financial services are utilised from DTA

for their authorized operations. The current Default List contains one service namely, “*Banking and other financial services*” whose definition under Service Tax is quite broad-based including a wide variety of financial services utilized by IFSC units.

### **3. Issues for Consideration**

3.1 Representations have been received indicating that IFSC Units are facing practical difficulties in obtaining endorsement of input services, *inter alia*, due to the following:

- a. Suppliers of service located in DTA mention the SAC codes on tax invoices issued to IFSC units with service descriptions in alignment with such SAC codes. The service descriptions and SAC codes mentioned in such invoices do not align with the nomenclature of services used in the existing Default List of Authorized Services.
- b. When it comes to financial services procured by IFSC units, the specific financial service mentioned in the tax invoice usually does not find mention in the Default List of Authorized services, but it may find a place under the umbrella definition of “*Banking and other financial services*”, which leads to ambiguity in interpretation as to whether such service is available for tax benefit.
- c. The nomenclature of services based on Service Tax era definitions are obsolete and require to be updated with the GST-SAC code regime.

3.2 In the absence of such alignment, challenges arise in:

- a. Interpreting whether a particular service falls within the scope of the Default List of Authorized Services.
- b. Determining the eligibility of such services as authorised services for the purpose of IGST exemption.
- c. Availing input services with tax exemption for the day to day operations of IFSC units

### **4. Proposal**

4.1 In order to address the issues identified above, it is proposed that a revised Default List of Authorized Services with service descriptions and definitions aligned to the SAC classification under GST, to ensure consistency and uniform

interpretation.

4.2 The proposed alignment is expected to facilitate greater clarity in determining whether input services availed by SEZ Units qualify as authorised services and are eligible for IGST exemption.

4.3 In this regard, the office of Administrator (IFSCA) has prepared a draft list of authorized services wherein the services in the existing list have been mapped with their corresponding SAC code and description. The list is attached herewith as Annexure-A.

## **5. Public Comments**

5.1 In view of the above, the general public and other stakeholders are requested to forward their comments / suggestions / improvements on the draft list prepared by IFSCA.

5.2 The submissions shall be made only **through e-mail to Mr. Shobhit Tripathi, AM, IFSCA at shobhit.tripathi@ifsc.gov.in latest by 16.02.2026.**

5.3 Comments may be provided in the following format:

The comments may kindly be submitted in the following format (MS Word or MS Excel format only):

Name and Details of the Person / Entity						
Organization name (If applicable),						
Contact details- Phone and Email address						
S. No.	Default services	Service Definition	Tax Mapped code	SAC code	SAC nomenclature	description/ nomenclature

Annexure A:

Preliminary & tentative	Draft for discussion only		
Default Service	Service Tax Definition (Cleaned, Finance Act 1994)	Mapped SAC Code(s)	SAC Description / Nomenclature
Airport Authority Services	"airports authority" means the Airports Authority of India constituted under section 3 of the Airports Authority of India Act, 1994 and also includes any person having the charge of management of an airport or a civil enclave.		
			996761 Airport operation services (excluding cargo handling) 996763 Other supporting services for air transport
Architect Services	"architect" means any person whose name is, for the time being, entered in the register of architects maintained under section 23 of the Architect Act, 1972 and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture;		998321 Architectural advisory services 998323 Architectural services for non-residential building projects 998325 Urban planning services 998327 Project site master planning services 998328 Landscape architectural services and advisory services
Asset Management Services	"asset management including portfolio management, all forms of fund management, pension fund management, custodial, depository and trust services" (listed as part of "banking and other financial services" in clause (12)(a)(v))		997120 Investment banking services
Advertising agency services	"advertising agency" means any person engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;		998361 Advertising Services 998362 Purchase or sale of advertising space or time, on commission 998363 Sale of advertising space in print media (except on commission) 998364 Sale of television and radio advertising time 998365 Sale of internet advertising space 998366 Sale of other advertising space or time (except on commission)
Airport services	See definition of airport/airports authority; airport services include	996761	Airport operation services (excluding cargo handling)

AIRPORT SERVICES	operation, passenger handling and supporting services at airports	996763	Other supporting services for air transport
Banking and other financial services	"banking and other financial services" includes (inter alia) financial leasing including equipment leasing and hire-purchase; merchant banking; securities and foreign exchange broking; asset management including portfolio and fund management; advisory and other auxiliary financial services; provision and transfer of information and data processing; banker to an issue services; and other financial services such as lending, issue of pay order, demand draft, letter of credit, transfer of money, bank guarantee, overdraft, bill discounting, safe deposit locker and operation of bank accounts.	997111	Central banking services
		997112	Deposit services
		997113	Credit-granting services including stand-by commitment, guarantees and securities
		997114	Financial leasing services
		997119	Other financial services (except investment banking, insurance services and pension services)
		997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
		997152	Brokerage and related securities and commodities services including commodity exchange services
		997153	Portfolio management services except pension funds
		997155	Services related to the administration of financial markets
		997156	Financial consultancy services
		997157	Foreign exchange services
		997159	Other services auxiliary to financial services
Business exhibition services	"business exhibition" means an exhibition to market, promote, advertise or showcase any product or service intended for growth in business of the producer or provider of such product or service;	998553	Reservation services for convention centres, congress centres and exhibition halls
		998596	Events, exhibitions, conventions and trade shows organisation and assistance services
		998361	Advertising Services
		998366	Sale of other advertising space or time (except on commission)
Cargo Handling services	"cargo handling service" means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerised freight, services provided by a container freight terminal or any other freight terminal for all modes of transport, and cargo handling service incidental to freight; and service of packing together with transportation of cargo or goods, with or without one or more of other services like loading, unloading, unpacking, but does not include handling of export cargo or passenger baggage or mere transportation of goods;	996711	Container handling services
		996712	Customs house agent services
		996713	Clearing and forwarding services

Chartered Accountant services	"practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and holds a certificate of practice and includes any concern engaged in rendering services in the field of Chartered accountancy;	998221	Financial auditing services
		998222	Accounting and bookkeeping services
		998231	Corporate tax consulting and preparation services
Cleaning activity services	"cleaning activity" means cleaning, including specialised cleaning services such as disinfecting, exterminating or sterilising of objects or premises, of commercial or industrial buildings and premises thereof; or factory, plant or machinery, tank or reservoir of such commercial or industrial buildings and premises thereof, but does not include such services in relation to agriculture, horticulture, animal husbandry or dairying;	998531	Disinfecting and exterminating services
		998532	Window cleaning services
		998533	General cleaning services
		998534	Specialised cleaning services for reservoirs and tanks
		998535	Sterilisation of objects or premises (operating rooms)
		998536	Furnace and chimney cleaning services
		998537	Exterior cleaning of buildings of all types
		998538	Cleaning of transportation equipment
		998539	Other cleaning services nowhere else classified
Clearing and forwarding agents services	"clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent;	996713	Clearing and forwarding services
Commercial or industrial construction services	"Commercial or industrial construction" means construction of a new building or a civil structure or a part thereof; or construction of pipeline or conduit; completion and finishing services such as glazing, plastering, painting, floor and wall tiling, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services, in relation to building or civil structure; or repair, alteration, renovation or restoration of, or similar services in relation to, building or civil structure, pipeline or conduit, which is used primarily for or engaged primarily in commerce or industry; but does not include such services provided in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
		995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
		995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
		995416	Construction services of other buildings nowhere else classified

995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above
995423	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
995425	General construction services of mines and industrial plants
995426	General Construction services of Power Plants and its related infrastructure
995428	General construction services of other civil engineering works nowhere else classified
995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
995431	Demolition services
995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
995433	Excavating and earthmoving services
995434	Water well drilling services and septic system installation services
995435	Other site preparation services nowhere else classified
995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
995441	Installation, assembly and erection services of prefabricated buildings
995442	Installation, assembly and erection services of other prefabricated structures and constructions
995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
995444	Other assembly and erection services nowhere else classified
995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
995451	Pile driving and foundation services
995452	Building framing and roof framing services
995453	Roofing and waterproofing services
995454	Concrete services
995455	Structural steel erection services
995456	Masonry services
995457	Scaffolding services
995458	Other special trade construction services nowhere else classified

		995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
		995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
		995462	Water plumbing and drain laying services
		995463	Heating, ventilation and air conditioning equipment installation services
		995464	Gas fitting installation services
		995465	Insulation services
		995466	Lift and escalator installation services
		995468	Other installation services nowhere else classified
		995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
		995471	Glazing services
		995472	Plastering services
		995473	Painting services
		995474	Floor and wall tiling services
		995475	Other floor laying, wall covering and wall papering services
		995476	Joinery and carpentry services
		995477	Fencing and railing services
		995478	Other building completion and finishing services nowhere else classified
		995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
Company secretary services	"practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and holds a certificate of practice and includes any concern engaged in rendering services in the field of company secretaryship;	998216	Other legal services nowhere else classified
		998212	Legal advisory and representation services concerning other fields of law
		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
		998214	Legal documentation and certification services concerning other documents
		998399	Other professional, technical and business services nowhere else classified
Computer network services	"computer network" has the meaning assigned in the Information Technology Act, 2000; (used for computer network related services and hosting).	998313	Information technology consulting and support services
		998314	Technology design and development services
		998315	Hosting and information technology infrastructure provisioning services
		998316	Information technology infrastructure and network management services

		998319	Other information technology services nowhere else classified
Consulting Engineer's services	"consulting engineer" means any professionally qualified engineer or any body corporate or any other firm who renders advice, consultancy or technical assistance in any manner to any person in one or more disciplines of engineering;	998331	Engineering advisory services
		998332	Engineering services for building projects
		998333	Engineering services for industrial and manufacturing projects
		998334	Engineering services for transportation projects
		998335	Engineering services for power projects
		998336	Engineering services for telecommunications and broadcasting projects
		998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
		998338	Engineering services for other projects nowhere else classified
		998339	Project management services for construction projects
Cost Accountant services	"practising cost accountant" means a person who is member of the Institute of Cost and Works Accountants of India and holds a certificate of practice and includes any concern engaged in rendering services in the field of cost accountancy;	998221	Financial auditing services
		998222	Accounting and bookkeeping services
		998224	Other similar services nowhere else classified
		998231	Corporate tax consulting and preparation services
Courier services	"courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;	996812	Courier services
		996813	Local delivery services
		996819	Other Delivery Services nowhere else classified
Credit rating agency services	"credit rating agency" means any person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, and includes credit rating of any financial obligation, instrument or security, for providing information pertaining to the relative safety of timely payment of interest or principal;	998591	Credit reporting and rating services
		998399	Other professional, technical and business services nowhere else classified
Custom house agent services	"customs house agent" means a person licensed under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962;	996711	Container handling services
		996712	Customs house agent services
		996713	Clearing and forwarding services
		996719	Other cargo and baggage handling services

Commercial training and coaching services	<p>"commercial training or coaching" means any training or coaching provided by a commercial training or coaching centre; and "commercial training or coaching centre" means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than sports, with or without issuance of a certificate;</p>	999293	Commercial training and coaching services
		999294	Other education and training services nowhere else classified
		999295	services involving conduct of examination for admission to educational institutions
		999299	Other educational support services
Convention services	"convention" means a formal meeting or assembly which is not open to the general public;	998596	Events, exhibitions, conventions and trade shows organisation and assistance services
Copyright services	<p>Services for transferring temporarily or permitting use or enjoyment of any copyright defined in the Copyright Act</p>	997331	Licensing services for the right to use computer software and databases
		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
		997333	Licensing services for the right to reproduce original art works
		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
		997335	Licensing services for the right to use research and development products
		997336	Licensing services for the right to use trademarks and franchises
		997337	Licensing services for the right to use minerals including its exploration and evaluation
		997338	Licensing services for right to use other natural resources including telecommunication spectrum
		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
Design services	<p>"design services" includes services provided in relation to designing of furniture, consumer products, industrial products, packages, logos, graphics, websites and corporate identity designing and production of three dimensional models;</p>	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
		998392	Design originals
		998393	Scientific and technical consulting services
		998399	Other professional, technical and business services nowhere else classified
Development and supply of content services	<p>"development and supply of content" includes development and supply of mobile value added services, music, movie clips, ring tones, wallpaper, mobile games, data, whether or not aggregated, information, news and animation films;</p>	998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
		998432	On-line audio content
		998433	On-line video content
		998434	Software downloads
		998439	Other on-line contents nowhere else classified

Erection, commission and installation services	<p>"erection, commissioning or installation" means any service provided by a commissioning and installation agency in relation to erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, or installation of electrical/electronic devices, plumbing, heating, ventilation, thermal insulation, lift and escalator or other similar services;</p>	<p>998731 Installation services of fabricated metal products, except machinery and equipment</p> <p>998732 Installation services of industrial, manufacturing and service industry machinery and equipment</p> <p>998733 Installation services of office and accounting machinery and computers</p> <p>998734 Installation services of radio, television and communications equipment and apparatus</p> <p>998735 Installation services of professional medical machinery and equipment, and precision and optical instruments</p> <p>998736 Installation services of electrical machinery and apparatus nowhere else classified</p> <p>998739 Installation services of other goods nowhere else classified</p> <p>995461 Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services</p> <p>995462 Water plumbing and drain laying services</p> <p>995463 Heating, ventilation and air conditioning equipment installation services</p> <p>995464 Gas fitting installation services</p> <p>995465 Insulation services</p> <p>995466 Lift and escalator installation services</p> <p>995468 Other installation services nowhere else classified</p> <p>995469 Services involving repair, alterations, additions, replacements, maintenance of the installations covered above</p> <p>995441 Installation, assembly and erection services of prefabricated buildings</p> <p>995442 Installation, assembly and erection services of other prefabricated structures and constructions</p> <p>995443 Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)</p> <p>995444 Other assembly and erection services nowhere else classified</p> <p>995449 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above</p>
General insurance business services	<p>"general insurance business" has the meaning in the General Insurance Business (Nationalisation) Act, 1972; "insurance auxiliary service" includes services provided by an actuary, intermediary or insurance agent in relation to general insurance business such as risk assessment, claim settlement, survey and loss assessment;</p>	<p>99713 Insurance and pension services (excluding reinsurance services)</p> <p>997131 pension services</p>

		997133	Accident and health insurance services
		997134	Motor vehicle insurance services
		997135	Marine, aviation, and other transport insurance services
		997136	Freight insurance services and travel insurance services
		997137	Other property insurance services
		997139	Other non-life insurance services (excluding reinsurance services)
		99714	Reinsurance services
		997161	Services auxiliary to insurance and pensions
		997162	Insurance claims adjustment services
		997163	Actuarial services
		997164	Pension fund management services
		997169	Other services auxiliary to insurance and pensions
Goods transport agency services	"goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;	996791	Goods transport agency services for road transport
		996792	Goods transport agency services for other modes of transport
		996793	Other goods transport services
		996799	Other supporting transport services nowhere else classified
Information technology software services	"information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user;	998313	Information technology consulting and support services
		998314	Information technology design and development services
		998315	Hosting and information technology infrastructure provisioning services
		998316	Information technology infrastructure and network management services
		998319	Other information technology services nowhere else classified
Interior decorator services	"Interior decorator" means any person engaged in providing services related to planning, design or beautification of space and includes a landscape designer;	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
		998392	Design originals
Internet communication services	"internet telecommunication service" includes internet backbone services, internet access services, and provision of telecommunication services over the internet;	998421	Internet backbone services
		998422	Internet access services in wired and wireless mode
		998423	Fax, telephony over the internet
		998424	Audio conferencing and video conferencing over the internet
		998429	Other internet telecommunications services nowhere else classified
Intellectual property services	"intellectual property service" means transferring temporarily or permitting the use or enjoyment of any intellectual property right;	997331	Licensing services for the right to use computer software and databases
		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like

		997333	Licensing services for the right to reproduce original art works
		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
		997335	Licensing services for the right to use research and development products
		997336	Licensing services for the right to use trademarks and franchises
		997337	Licensing services for the right to use minerals including its exploration and evaluation
		997338	Licensing services for right to use other natural resources including telecommunication spectrum
		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
Legal consultancy services	Legal/advisory/representational services in law are covered (clauses zzzm/zzzzm/109a refer to advice	998212	Legal advisory and representation services concerning other fields of law
		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
		998214	Legal documentation and certification services concerning other documents
		998215	Arbitration and conciliation services
		998216	Other legal services nowhere else classified
Management, maintenance or repair services	"management, maintenance or repair" means any service provided under contract or by a manufacturer or person authorised by him, in relation to management of properties whether immovable or not; maintenance or repair of properties whether immovable or not; and maintenance or repair including reconditioning or restoration or servicing of any goods excluding a motor vehicle. Explanation: goods includes computer software; properties includes IT software.	997221	Property management services on a fee or commission basis or on contract basis
		998711	Maintenance and repair services of fabricated metal products, except machinery and equipment
		998712	Maintenance and repair services of office and accounting machinery
		998713	Maintenance and repair services of computers and peripheral equipment
		998714	Maintenance and repair services of transport machinery and equipment
		998715	Maintenance and repair services of electrical household appliances
		998716	Maintenance and repair services of telecommunication equipments and apparatus
		998717	Maintenance and repair services of commercial and industrial machinery
		998718	Maintenance and repair services of elevators and escalators
		998719	Maintenance and repair services of other machinery and equipments

Manpower recruitment and supply agency services	"manpower recruitment or supply agency" means any person engaged in providing any service, directly or indirectly, in any manner for recruitment or supply of manpower, temporarily or otherwise, to any other person;	998511	Executive or retained personnel search services
		998512	Permanent placement services, other than executive search services
		998513	Contract staffing services
		998514	Temporary staffing services
		998515	Long-term staffing (pay rolling) services
		998516	Temporary staffing-to-permanent placement services
		998517	Co-employment staffing services
		998519	Other employment and labour supply services nowhere else classified
Market research agency services	"market research agency" means any person engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customized and syndicated research services;	998371	Market research services
		998372	Public opinion polling services
Other port services	"other port" has meaning assigned to 'port' in Indian Ports Act and 'port service' means any service rendered within a port or other port;	996711	Container handling services
		996712	Customs house agent services
		996713	Clearing and forwarding services
		996719	Other cargo and baggage handling services
Outdoor caterer services	"outdoor caterer" means a caterer engaged in providing services in connection with catering at a place other than his own (including a place provided by tenancy);	996333	Services provided in canteen and other similar establishments
		996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
		996337	Other contract food services
		996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
Packaging activity services	"packaging activity" means packaging of goods including pouch filling, bottling, labelling or imprinting of the package, but does not include any packaging activity that amounts to 'manufacture' within the meaning of the Central Excise Act;	998540	Packaging services of goods for others
		998541	Parcel packing and gift wrapping
		998549	Other packaging services nowhere else classified
Port services	"port service" means any service rendered within a port or other port, in any manner;	996711	Container handling services
		996712	Customs house agent services
		996713	Clearing and forwarding services
		996719	Other cargo and baggage handling services
		996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
		996752	Pilotage and berthing services
		996753	Vessel salvage and refloating services

		996759	Other supporting services for water transport nowhere else classified
Processing and clearing house services	"processing and clearing house" means any person including the clearing corporation authorised or assigned by a recognised stock exchange, recognised association or a registered association to perform the duties and functions of a clearing house in relation to periodical settlement of contracts, delivery and payment for securities, goods or forward contracts and related matters;	997158	Financial transactions processing and clearing house services
		997159	Other services auxiliary to financial services
Renting of immovable property services	"renting of immovable property" includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce but excludes specified exceptions; Explanation clarifies use cases and that allowing use of space is included.	997212	Rental or leasing services involving own or leased non-residential property
		997213	Trade services of buildings
		997214	Trade services of time-share properties
		997215	Trade services of vacant and subdivided land
Security agency services	"security agency" means any person engaged in the business of rendering services relating to the security of any property, whether movable or immovable or of any person, and includes services of investigation, detection or verification of any fact or activity and provision of security personnel;	998522	Security consulting services
		998523	Security systems services
		998525	Guard services
		998529	Other security services nowhere else classified
Site formation and clearance, excavation earth moving	"site formation and clearance, excavation and earthmoving and demolition" includes drilling, boring and core extraction services for construction, geophysical or similar purposes; soil stabilization; horizontal drilling for passage of cables or drain pipes; land reclamation; contaminated top soil stripping; demolition and wrecking of building, structure or road; but does not include services provided in relation to agriculture, irrigation, watershed development and drilling/repairing/restoring water sources or water bodies.	995431	Demolition services
		995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
		995433	Excavating and earthmoving services
		995434	Water well drilling services and septic system installation services
		995435	Other site preparation services nowhere else classified
		995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
Storage and warehousing services	"storage and warehousing" includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage;	996721	Refrigerated storage services
		996722	Bulk liquid or gas storage services

		996729	Other storage and warehousing services
Supply of tangible goods	(No single verbatim clause labelled 'Supply of tangible goods' in the provided text; related provisions include supply of tangible goods including machinery/equipment for use without transferring possession referenced in zzzj)""	997314	Leasing or rental services concerning office machinery and equipment (except computers) without operator
		997315	Leasing or rental services concerning computers without operators
		997319	Leasing or rental services concerning other machinery and equipments without operator
Survey and map making services	"survey and map-making" means geological, geophysical or any other prospecting, surface, sub-surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral;	998341	Geological and geophysical consulting services
		998342	Subsurface surveying services
		998343	Mineral exploration and evaluation
		998344	Surface surveying and map-making services
		998345	Weather forecasting and meteorological services
		998346	Technical testing and analysis services
		998347	Certification of ships, aircraft, dams, and the like
		998348	Certification and authentication of works of art
		998349	Other technical and scientific services nowhere else classified
Scientific or technical consultancy service	"scientific or technical consultancy" means any advice, consultancy or scientific or technical assistance rendered by a scientist or technocrat or any science or technology institution or organization, in one or more disciplines of science or technology;	998331	Engineering advisory services
		998339	Project management services for construction projects
		998349	Other technical and scientific services nowhere else classified
		998399	Other professional, technical and business services nowhere else classified
Sound recording studio or agency services	"sound recording" means recording of sound on any media or device including magnetic storage device, and includes services relating to recording of sound such as sound cataloguing, storing of sound and sound mixing or re-mixing or any audio post-production activity; "sound recording studio or agency" means any person engaged in business of rendering service relating to sound recording;	999611	Sound recording services
		999612	Motion picture, videotape, television and radio programme production services
		999613	Audiovisual post-production services
		999614	Motion picture, videotape and television programme distribution services
Technical inspection and certification	"technical inspection and certification" means inspection or examination of goods or process or material or information technology software or immovable property to certify that such goods/process/material/IT software or immovable property qualifies or maintains specified standards including functionality, utility, quality, safety or any other characteristic or parameters;	998346	Technical testing and analysis services
		998349	Other technical and scientific services nowhere else classified

Technical testing and analysis services	<p>"technical testing and analysis" means any service in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable property, but does not include any testing or analysis service provided in relation to human beings or animals (clinical testing of drugs and formulations is included);</p>	998346	Technical testing and analysis services
		998349	Other technical and scientific services nowhere else classified
Telecommunication services	<p>"telecommunication service" means service of any description provided by means of transmission, emission or reception of signs, signals, writing, images and sounds or intelligence or information of any nature by wire, radio, optical, visual or other electromagnetic means or systems and includes voice mail, data services, fixed telephone, cellular mobile, carrier services, call management services, private network services, data transmission services, facsimile, pager and telex, but does not include on-line information &amp; database access, broadcasting or internet telecommunication services (which have separate entries).</p>	998411	Carrier services
		998412	Fixed telephony services
		998413	Mobile telecommunications services
		998414	Private network services
		998415	Data transmission services
		998419	Other telecommunications services including fax services, telex services nowhere else classified
Transport of goods by Air services	Transport of goods by aircraft (air freight) as per normal transport/air carriage definitions in statute and airport/aircraft operator sections.	996531	Air transport services of letters and parcels and other goods
Transport of goods by Rail services	Rail freight transport services as per statutory meaning of rail transport.	996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
Transport of goods by Road services	<p>Road freight transport services and goods transport agency activities; includes issuance of consignment notes.</p>	996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
		996519	Other land transport services of goods nowhere else classified
		996791	Goods transport agency services for road transport
Works contract services	<p>"works contract" (clause zzzza) means a contract where (i) transfer of property in goods involved in execution is leviable to tax as sale of goods, and (ii) such contract is for erection/commissioning/installation of plant/machinery/equipment/structures; construction of new building or civil structure primarily for commerce or industry; construction of a new residential complex; completion/finishing/repair/alteration/renovation; turnkey/EPC projects.</p>	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
		995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above

		998732	Installation services of industrial, manufacturing and service industry machinery and equipment
Transport of goods services	General transport of goods services (overlaps with specific modes); see cargo handling and mode-specific transport definitions.	996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
		996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
		996519	Other land transport services of goods nowhere else classified
Construction services	Construction services generally map to the commercial/industrial construction and works contract definitions in the Act.	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
		995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
		995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
		995416	Construction services of other buildings nowhere else classified
		995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above
On-line information and database access services	"on-line information and database access or retrieval" means providing data or information, retrievable or otherwise, in electronic form through a computer network.	998399	Other professional, technical and business services nowhere else classified
		998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
		998432	On-line audio content
		998433	On-line video content
		998434	Software downloads
		998439	Other on-line contents nowhere else classified
Rent-a-cab scheme operator's services	"rent-a-cab scheme operator" means any person engaged in the business of renting cabs;	996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with operator
		996602	Rental services of water vessels including passenger vessels, freight vessels and the like with operator
		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with operator
		996609	Rental services of other transport vehicles nowhere else classified with operator
SEZ online services	(No separate statutory definition labelled "SEZ online services" in the provided Finance Act text)	998434	Software downloads
		998439	Other on-line contents nowhere else classified

Air travel Agent services	"air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air;	998551	Reservation services for transportation
		998552	Reservation services for accommodation, cruises and package tours
		998555	Tour operator services
		998559	Other travel arrangement and related services nowhere else classified
Rail travel Agent services	"rail travel agent" means any person engaged in providing any service connected with booking of passage for travel by rail;	998551	Reservation services for transportation
		998552	Reservation services for accommodation, cruises and package tours
		998555	Tour operator services
		998559	Other travel arrangement and related services nowhere else classified
Travel Agent's services	"travel agent" means any person engaged in providing any service connected with booking of passage for travel, but does not include air travel agent and rail travel agent;	998555	Tour operator services
		998559	Other travel arrangement and related services nowhere else classified
Business support service	"support services of business or commerce" means services provided in relation to business or commerce and includes evaluation of prospective customers, telemarketing, processing of purchase orders and fulfilment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational or administrative assistance, infrastructural support services (providing office along with office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security) and other transaction processing;	998594	Combined office administrative services
		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like
		998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
		998399	Other professional, technical and business services nowhere else classified
Transport Passenger by Air	Passenger transport by aircraft (scheduled or non-scheduled) defined in zzzzo and related clauses (taxability rules note exceptions re economy class etc.);	996425	Domestic/ international scheduled air transport services of passengers
		996426	Domestic/ international non-scheduled air transport services of passengers
Accommodation service	(No separate statutory definition explicitly provided in the supplied Finance Act text block)	996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
		996329	Other room or unit accommodation services nowhere else classified

Management and Business consultant services	<p>"management or business consultant" means any person engaged in providing any service in connection with the management of any organisation or business in any manner and includes persons who render advice, consultancy or technical assistance in relation to financial management, human resources, marketing, production, logistics, procurement and management of information technology resources or other similar areas of management;</p>	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
		998312	Business consulting services including public relations services
		998313	Information technology consulting and support services