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12 CHAITRA, 1929 (SAKA)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 2nd April, 2007
12 Chaitra, 1929 (Saka)

Notification
No. 14/2007-Service Tax

In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2007.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, for the Form ST-3, the following Form shall be substituted, namely:-

F Value of taxable service, service tax payable and gross amount charged

	Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I) Service tax payable							
(a)	Gross amount received/(paid [#]) in money						
	(i) against service provided						
	(ii) in advance for service to be provided						
(b)	Money equivalent of considerations received/(paid [#]) in a form other than money						
(c)	Value on which service tax is exempt/not payable						
	(i) Amount received against export of service [^]						
	(ii) Amount received/(paid [#]) towards exempted service (other than export of service, i.e., (i) above)						
	(iii) Amount received as/(paid to [#]) pure agent (<i>Please see instructions</i>)						
(d)	Abatement amount claimed						
(e)	Taxable value =(a+b) minus (c+d)						
(f)	Service tax rate wise break-up of taxable value =(e)						
	(i) Value on which service tax is payable @ 5%						
	(ii) Value on which service tax is payable @ 8%						
	(iii) Value on which service tax is payable @ 10%						
	(iv) Value on which service tax is payable @ 12%						
	(v) other rate, if any, (please specify)						
(g)	Service tax payable= (5% of f(i)+ 8% of f(ii)+ 10% of f(iii) +12% of f(iv)+ f(v)X other rate)						
(h)	Education cess payable (@ 2% of Service tax)						
(i)	Secondary and higher education cess payable (@ 1% of Service Tax) (<i>Please see instructions</i>)						

(II) Taxable amount charged							
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/ to be provided (including export of service and exempted service)						
(k)	Money equivalent of other consideration charged, if any, in a form other than money						
(l)	Amount charged for exported service provided/ to be provided [^]						
(m)	Amount charged for exempted service provided/ to be provided (other than export of service given at (l) above)						
(n)	Amount charged as pure agent (<i>Please see instructions</i>)						
(o)	Amount claimed as abatement						
(p)	Net taxable amount charged =(j+k) minus(l+m+n+o)						

** Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar
Applicable when service receiver is liable to pay service tax; ^ Not applicable to service receiver liable to pay service tax

4A. Service Tax, education cess and other amounts paid (To be filled by a person liable to pay service tax/Not to be filled by input service distributor)

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) Service tax, education cess, secondary and higher education cess paid

(a) Service Tax paid-	(i) in cash					
	(ii) by CENVAT credit^					
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules					

(b) Education cess paid -	(i) in cash					
	(ii) by CENVAT credit^					
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules					

(c) Secondary and higher education cess paid -	(i) in cash					
	(ii) by CENVAT credit^					
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules					

(d) Other amounts paid	(i) Arrears of revenue paid in cash					
	(ii) Arrears of revenue paid by credit^					
	(iii) Arrears of education cess paid in cash					
	(iv) Arrears of education cess paid by credit^					
	(v) Arrears of Sec & higher edu cess paid by cash					
	(vi) Arrears of Sec & higher edu cess paid by credit					
	(v) Interest paid					
	(vi) Penalty paid					
(vii) Section 73A amount paid^						
(viii) Any other amount (please specify)						

(II) Details of Challan (Vide which service tax education cess , secondary and higher education cess and other amounts paid in cash)

(a) Challan Nos	(i)					
	(ii)					
	(iii)					
	(iv)					

(b) Challans Date (May please be furnished in the order of Challan Nos furnished above)	(i)					
	(ii)					
	(iii)					
	(iv)					

** Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar

^ Not applicable to service receiver liable to pay service tax

4B. Source documents details for entries at column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (iii), 4A(I)(b) (iv), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d) (i) to (vii)
(To be filled only if any entry is made against column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (iii), 4A(I)(b) (iv), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d) (i) to (vii))

Entry in table 4A above		Source documents No./Period	Source documents date
S No.	Month/Quarter		

4C. Details of amount of service tax payable but not paid as on the last day of the period for which return is filed.....

5. Details of input stage CENVAT credit *(To be filled by a taxable service provider only/ not to be filled by service receiver liable to pay service tax or input service distributor)*

5A. Whether the assessee providing exempted/non taxable service or exempted goods

	(1)	(2)
(a)	Whether providing any exempted or non taxable service ('Y/N')	
(b)	Whether manufacturing any exempted goods ('Y/N')	
(c)	If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6 (2) of CENVAT credit Rule, 2004	

5B. CENVAT Credit taken and utilized

	Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I) CENVAT Credit of Service Tax and Central Excise duty							
(a)	Opening balance						
(b)	Credit taken						
	(i) On inputs						
	(ii) On capital goods						
	(iii) On input services received directly						
	(iv) As received from input service distributor						
	(v) From inter unit transfer by a LTU*						
	Total credit taken=(i+ii+iii+iv+v)						
(c)	Credit utilized						
	(i) For payment of service tax						
	(ii) For payment of education cess on taxable service						
	(iii) For payment of excise or any other duty #						
	(iv) Towards clearance of input goods and capital goods removed as such						
	(v) Towards inter unit transfer of LTU*						
	Total credit utilized=(i+ii+iii+iv+v)						
(d)	Closing Balance of CENVAT credit=(a+b-c)						

(II) CENVAT credit of Education Cess and Secondary and Higher Education Cess							
(a)	Opening balance						
(b)	Credit of education cess and secondary and higher education cess taken,-						
	(i) On inputs						
	(ii) On capital goods						
	(iii) On input services received directly						
	(iv) As received from input service distributor						
	(v) From inter unit transfer by a LTU*						
	Total credit of education cess and secondary and higher education cess taken =(i+ii+iii+iv+v)						
(c)	Credit of education cess and secondary and higher education cess utilized						
	(i) For payment of education cess and secondary and higher education cess on services						
	(ii) For payment of education cess and secondary and higher education cess on goods#						
	(iii) Towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such						
	(iv) Towards inter unit transfer of LTU*						
	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv)						
(d)	Closing Balance of Education cess and secondary and higher education cess =(a+b-c)						

Relevant only if assessee providing taxable service is also engaged in manufacture and clearance of excisable goods. This would also include excise duty paid on capital goods and inputs removed as waste and scrap, in terms of sub-rule 5A of rule 3 of the Cenvat Credit Rules, 2004.

* To be filled only by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU. In case LTU has centralized registration for service tax, this information is not applicable in respect of service tax credit..

** Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar

6. Credit details for input service distributor (To be filled only by an input service distributor)

	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) CENVAT Credit of Service Tax and Central Excise duty

(a)	Opening balance of CENVAT Credit					
(b)	Credit taken (for distribution) on input service					
(c)	Credit distributed					
(d)	Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
(e)	Closing balance					

(II) CENVAT credit of education Cess and secondary and higher education cess Credit

(a)	Opening balance of Education. Cess and secondary and higher education cess credit					
(b)	Credit of education cess and secondary and higher education cess taken (for distribution) on input service					
(c)	Credit of education cess and secondary and higher education cess distributed					
(d)	Credit of education cess and secondary and higher education cess not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
(e)	Closing balance					

7. Self Assessment memorandum

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.

(b) I/We have assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder.

(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.

Place:
Date:

(Name and Signature of Assessee or
Authorized Signatory)

ACKNOWLEDGEMENT

I hereby acknowledge the receipt of your ST-3 return for the period _____

Date:

Place:

(Signature of the Officer of Central Excise & Service Tax)
(With Name & Official Seal)

Instructions to fill the Form

A. General Instructions

- (i) If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the department), it may please be brought to the notice of the jurisdictional Superintendent of Central Excise under an acknowledgement.
- (ii) Please indicate 'NA' against entries which are not applicable.
- (iii) Please indicate "nil" where the information to be furnished is nil.

B. Information to be furnished in the Form

Column No. in Form	Instructions
1A	Fill 'Y' for yes, or 'N' for No.
2A	Name should be filled as mentioned in the Form ST-2 (Certificate of Registration issued by the department).
2B.	STC No. is 15 digits PAN based service tax code No. issued to assessee in the Certificate of Registration <i>or</i> in the Annexure III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001).
2C	Premises code is issued to an assessee under S. No. 5 of the Certificate of Registration (Form ST-2). An assessee to whom premises code has not been issued, may furnish location code as issued to him in the Annexure III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001).
3.	This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee.
3A1/3B	Name of taxable service and their clause in sub-section (105) of section 65 are as given in the Annexure to these instructions. Sub-clauses from (zzzx) to (zzzzd) to come into effect from a date to be notified after enactment of the Finance Bill, 2007.
3C1	Fill 'Y' for yes, or 'N' for No.
3C2	Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY=Year of issue).
3D	In case abatement is availed under notification No. 1/2006-ST, the relevant S. No. of this notification may be furnished.
3E1 & E2	Fill 'Y' for yes, and 'N' for No. In case of provisional assessment, order No. for provisional assessment, if any, may please be furnished.
3F (I)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider.
3F(I) (a)(i)	Gross amount received (or paid in case of service receiver) <u>against service provided</u> is the total amount received for towards taxable service <u>on</u> provision of service (including any amount received for continuous service), and (A) it includes,- (a) amount received towards exported service, (b) amount received towards exempted service (other than export), and (c) amount received as pure agent, (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(I) (a)(ii)	Gross amount received (or paid in case of service receiver) in <u>advance</u> is the total amount received for the particular taxable service <u>before</u> provision of service, and (A) it includes,- (a) amount received towards exported service (b) amount received towards exempted service, (other than export), and (c) amount received as pure agent, (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(I) (b)	(i) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 67 of the Act. (Please see the example below).
3F(I) (c)(ii)	'Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than by way of abatement (Please see the example below).
3F(I) (c)(iii)	'Pure Agent' may be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules, 2006.
3F (I) (d)	'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such as notification No. 1/2006)
3F (I) (f)	Service tax rate wise break of value may be furnished

3F (I) (i)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
3F(II)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider.
3F(II) (j)	Gross amount for which bills/invoices/challans are issued relating to the particular taxable service, in the specified period, whether received or not, includes,- (a) amount charged towards exported service;; (b) amount charged towards exempted service (other than export of service) and (c) amount charged by a pure agent, and excludes,- (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(II) (k)	(i) The value of consideration charged (or paid in case of service receiver), in a form other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 67 of the Act.
3F(II) (l)	Gross amount charged for the exempted service is the amount charged for a taxable service which is exempt for the time being under a notification other than the abatement (Please see the example below).

Example: A banking and other financial service (B & FS) providers has following information to furnish in the ST-3 return, for a month namely,-

	<i>Head</i>	<i>Amount Billed/invoiced (Rs) (1)</i>	<i>Amount received (It includes amount received for service provided earlier and any amount received as advance) (Rs) (2)</i>
A	<i>Gross amount for B & FS (including export, exempted service and as pure agent)already provided</i>	12000	10000 (out of this taxable amount Rs 1000 received for the period July 2004, and Rs 2000 received for the period March 2005, and rest of the amount is for the period July 2006 onwards)
B	<i>Advance for services to be provided later</i>	3000	4000
C	<i>Export of service</i>	2000	1500
D	<i>Pure agent</i>	250	500
E	<i>Money equivalent of other consideration received</i>	-	900
F	<i>Interest on Financial leasing</i>	1000	1200
G	<i>Bill discounting and overdraft service</i>	500	700 (out of this, Rs 450 pertains to March, 2005)
H	<i>Service to Government for collection of taxes</i>	200	300
I	<i>Service provided in SEZ</i>	400	600 (out of this, Rs 150 pertains to July, 2004)

J	<i>B & FS received from a service provider who is outside India and doesn't have establishment in India i.e. this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994</i>		
J(i)	<i>Bill received/Amount paid to such service provider subsequent to receipt of service</i>	1000 (bills received in this case)	800 (amount paid to service provider)
J (ii)	<i>Advance Bills received and advance amount paid to such service provider</i>	750	500(amount paid to service provider)

Notification under which benefit of exemption is available to this assessee are:

- (i) No. 29/2004-ST w.r.t to bill discounting/overdraft*
- (ii) No. 13/2004-ST w.r.t services provided to Government for collection of taxes*
- (iii) No.4/2004-ST w.r.t services provided in SEZ*

Abatement available to assessee :

- (a) Notif No. 14/2006-ST, abatement equal to 90% of the interest amount on financial leasing service*

The entries shall be furnished by this assessee at S. No. 3 in the following manner

- Separate entries will be made for taxable service provided by the assessee and taxable services received on which assessee is liable to pay service tax in terms of rule 2 (d) (iv) of the ST Rule, 1994, even though, both, the service provided and the service received, on which assessee is liable to pay service tax, are same, i.e., "banking and other financial service".

(A) Entries to be furnished for B & FS services **provided** by the assessee

S. No.	Information/figures furnished (as indicated in bold)	S. No.	Information/figures furnished (as indicated in bold)
3A1(Service provided)	Banking & other financial services	3F (I) (d)	=90% of 1200=1080
3A2	Tick (i)	3F (I) (e)	=(10000+4000+900)-(1500+1600+500+1080) = 10220
3B	zm	3F (I) (f)	Value (ST payable@ 5%)=Nil Value (ST payable@ 8%)=(1000-150)=850 Value (ST payable@ 10%)=(2000-450)=1550 Value (ST payable@ 12%)=7820
3C1	Y		
3C2	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F (I) (g)	=@8% of 850+@10% of 1550+ @ 12% of 7820=68+155+938=1161 (rounded off)
3D	NA	3F (I) (h)	=@2% of (155+938)=22 (rounded off)
3E1	N	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3 E2	NA	3F (II) (j)	=(12000+3000)=15000
3F (I) (a)(i)	10000	3F (II)(k)	Nil
3F (I) (a)(ii)	4000	3F (II) (l)	2000
3F (I) (b)	900	3F (II) (m)	500+200+400=1100
3F (I) (c)(i)	1500	3F (II) (n)	250
3F (I) (c)(ii)	=700+300+600=1600	3F (II) (o)	@ 90% of 1000=900
3F (I) (c)(iii)	500	3F (II) (p)	=(15000)-(2000+1100+250+900)=10750

In respect of B & FS services received from a service provider who is outside India and doesn't have establishment in India , this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994. On such service separate entries would be made at S. No.3 in the following manner

S. No.	Information/figures furnished (as indicated in bold)	S. No.	Information/figures furnished (as indicated in bold)
3A1(Service received)	Banking & other financial services	3F (I) (d)	Nil
3A2	Tick (i)	3F (I) (e)	800+500 = 1300
3B	ZM		
3C1	N	3F (I) (f)	1300
3C2	NA	3F (I) (g)	=@12% of 1300= 156
3D	NA	3F (I) (h)	=@2% of 156=3 (rounded off)
3E1	N	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3E2	NA	3F (II) (j)	(1000+750)=1750
3F (I) (a)(i)	800	3F (II) (k)	Nil
3F (I) (a)(ii)	500	3F (II) (l)	Nil
3F (I) (b)	Nil	3F (II) (m)	NA
3F (I) (c)(i)	NA	3F (II) (n)	Nil
3F (I) (c)(ii)	Nil	3F (II) (o)	Nil
3F (I) (c)(iii)	Nil	3F (II) (p)	= 1750

4A (I)(a) (iii) **Rule 6 (3)** allows adjustment of such service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider.
Example: A service provider receives an advance of Rs 1000 on which he pays a service tax of Rs 120.

	<i>However, later on he does not provide this service and refunds the amount to person from whom the advance was received. He can in this case adjust the amount of Rs 120 in any of his future liability of service tax.</i>
4A(I) (a)(iv)	Rule 6 (4A) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter Example: A service provider having centralized registration pays an amount of Rs 1000 as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs 900. In this case he has paid an excess amount of Rs 100 as service tax. He can adjust this excess amount of Rs 100 against service tax liability for succeeding month/quarter..
4A (I) (c)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
4A(I) (d) (i) to (vi)	Arrears of revenue includes,- (a) amount that was payable earlier but not paid; (b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be; (c) amount pending adjudication or pending in appeals; or (d) amount arising on finalization of provisional assessment etc.
4A(I)(d) (vii)	Furnish the amount paid in terms of section 73A (Any amount collected in excess of the service tax amount assessed or determined and paid on any taxable service)
4A(I)(d) (viii)	Any other amount may be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).
4 B	Against source documents, following details may be furnished,- <ul style="list-style-type: none"> • For adjustment under rule 6(3), furnish details of earlier return, from where excess amount is derived, in the format YYYY-YY-I/II/Month (YYYY-YY is the financial year and I/II is the half year for which this return pertains, i.e., 2004-05-II /Nov refers to the month Nov in II half yearly return of FY 2004-05). • For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules. • For arrears, interest and penalty, the source document/period is as follows,- <ul style="list-style-type: none"> (a) in case these are paid suo-moto by the assessee, the period for which such amount is paid may be furnished (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in Appeal No or any other order , etc..
4 C	In case service tax liability is not discharged in full, during the period of return, the details of short payment may be indicated against this S. No.
5B	(i) The terms “ inputs”, “capital goods”, “input services” and “ input service distributor” may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S. No. 5B (I) (b) (iii), furnish the details of credit availed on input services received directly by the assessee. In other words, this figure would not include the service tax credit received from input service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices//bills /challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from “input service distributor” has to be shown separately against S. No. 5B (I) (b) (iv). (iii) Against S. No. 5B (I) (b) (iv), furnish the details of service tax credit as received from ‘input service distributor’. (iv) Above instructions for S. No. 5B (I) (b) (iii), S. No. 5B (I) (b) (iv), will <i>mutatis mutandis</i> apply to S. No. 5B (II) (b) (iii), S. No. 5B (II) (b) (iv) for furnishing details of credit taken of “education cess” and “secondary and higher education cess”.
6	This information has to be furnished only by an input service distributor.

Annexure to Instructions**Sub-clause No. (under clause (105) of section 65)**

Name of taxable service	Sub-clause No.	Name of taxable service	Sub-clause No.
Stock broking	(a)	Rail travel agent	(zz)
Telephone connection	(b)	Storage and warehousing	(zza)
Radio Paging	(c)	Business auxiliary	(zzb)
General Insurance	(d)	Commercial coaching or training	(zxc)
Advertising agency	(e)	Erection, commissioning or installation	(zxd)
Courier	(f)	Franchise service	(zze)
Consulting Engineer	(g)	Internet Café	(zzf)
Custom House Agent	(h)	Management, maintenance or repair	(zzg)
Steamer Agent	(i)	Technical testing and analysis	(zzh)
Clearing and Forwarding	(j)	Technical inspection and certification	(zzi)
Man Power Recruitment and Supply agency	(k)	Forex exchange broking by a broker other than those covered in 'zm' above	(zzk)
Air Travel Agent	(l)	Port other than those covered in 'zn' above	(zxl)
Mandap Keeper	(m)	Airport Services	(zzm)
Tour Operator	(n)	Air Transport of Goods service	(znn)
Rent- a- Cab operator	(o)	Business Exhibition Service	(zno)
Architect	(p)	Goods Transport by Road	(znp)
Interior Decorator	(q)	Construction of commercial complex	(zmq)
Management Consultant	(r)	Intellectual Property Service	(zrr)
Chartered Accountant	(s)	Opinion Poll Service	(zrs)
Cost Accountant	(t)	Outdoor Catering Service	(zrt)
Company Secretary	(u)	Television and Radio Programme Production	(zru)
Real Estate Agent/Consultant	(v)	Survey and Exploration of Minerals	(zrv)
Security Agency	(w)	Pandal and Shamiana	(zrw)
Credit Rating agency	(x)	Travel Agent	(zrx)
Market Research agency	(y)	Forward Contract Brokerage	(zry)
Underwriter	(z)	Transport through Pipeline	(zrz)
Scientific and technical consultancy	(za)	Site preparation	(zza)
Photography	(zb)	Dredging	(zzb)
Convention services	(zc)	Survey and map making	(zzc)
Leased circuits	(zd)	Cleaning service	(zzd)
Telegraph	(ze)	Clubs and associations service	(zze)
Telex	(zf)	Packaging service	(zzf)
Facsimile (FAX)	(zg)	Mailing list compilation and mailing	(zzg)
On-line information and database access and/ or retrieval	(zh)	Residential complex construction	(zzh)
Video tape production	(zi)	Registrar service to an issue	(zzi)
Sound recording	(zj)	Share transfer agent	(zzj)
Broadcasting	(zk)	Automated teller machine operation , management, maintenance	(zzk)
Insurance auxiliary (General Insurance)	(zl)	Recovery agents	(zll)
Banking and other financial	(zm)	Sale of space for advertisement	(zmm)
Port services	(zn)	Sponsorship	(znn)
Authorised automobile repair and maintenance	(zo)	International air travel	(zno)
Beauty parlour	(zq)	Containerized rail transport	(znp)
Cargo handling	(zr)	Business support service	(zrq)
Cable Operators	(zs)	Auction service	(zsr)
Dry cleaning	(zt)	Public relation management	(zts)
Event Management	(zu)	Ship management	(ztt)
Fashion designer	(zv)	Internet telephony	(zvu)
Health Club and Fitness Centres	(zw)	Ship Cruise tour	(zvn)
Life Insurance	(zx)	Credit/debit/charged card	(zvw)
Insurance auxiliary service (life insurance)	(zy)	Telecommunication service	(zvx)

Name of taxable service	Sub-clause No.	Name of taxable service	Sub-clause No.
Mining of mineral, oil or gas	(zzzy)	Development and supply of content for telecom, advertising and online information and database retrievable	(zzzzb)
Renting of immovable property	(zzzz)	Assets management service (other than (Zm) above)	(zzzzc)
Works contract	(zzzza)	Design services (other than (q) and (zv) above)	(zzzzd),”.

(Ashima Bansal)
Under Secretary to the Government of India
[F.No. 137/98/2006-CX.4]

Note.– The principal rules were published vide number G.S.R.546 (E), dated the 28th June 1994 (notification No.2/94-Service Tax, dated the 28th June 1994) and was last amended vide number G.S.R. 155(E) dated the 1st March, 2007 (notification No. 1/2007-Service Tax, dated the 1st March, 2007).

