

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION(i)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**Notification No. 48/2012 - Service Tax**

New Delhi, the 30th November, 2012  
9 Agrahayana, 1934 Saka

G.S.R (E).-In exercise of the powers conferred by sub-section(1) read with sub-section (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(Fifth Amendment) Rules, 2012.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in Form ST-1,-

- a) in serial no.7, for the table, the following table shall be substituted, namely:-

"

S.No	Description of taxable service( Choose from ANNEXURE)
(1)	(2)
-	-

";

- b) after the ACKNOWLEDGEMENT, the following Annexure shall be inserted ,  
namely:-

**"ANNEXURE**

**DESCRIPTIONS OF TAXABLE SERVICES AND ACCOUNTING CODES FOR PAYMENT OF SERVICE TAX**

Sl No.	Finance Act,1994 erstwhile Section 65(105)	Descriptions of Taxable Services	Accounting Codes			
			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Sl No.	Finance Act,1994 erstwhile Section 65(105)	Descriptions of Taxable Services	Accounting Codes			
			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	(a)	Stockbroker service	00440008	00440009	00441298	00440121
*	(b)	Telegraph authority-telephone connection [(b) was omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	00440003	00440119	00441296	00440122
*	(c)	Telegraph authority-pager[(c ) was omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	00440015	00440020	00441301	00440021
2	(d)	General insurance service	00440005	00440006	00441297	00440120
3	(e)	Advertising agency services	00440013	00440016	00441299	00440017
4	(f)	Courier agency service	00440014	00440018	00441300	00440019
5	(g)	Consulting engineer services	00440057	00440058	00441310	00440059
6	(h)	Custom House Agent service	00440026	00440027	00441302	00440028
7	(i)	Steamer agent services	00440029	00440030	00441303	00440031
8	(j)	Clearing and forwarding agent services	00440045	00440046	00441306	00440047
9	(k)	Manpower recruitment/supply agency service	00440060	00440061	00441311	00440062
*	(ka)	Goods Transport Operator [This description is not to be used since omitted and clubbed under (zzp) Transport of goods by road - goods transport agency service - (zzp)]	00440067	00440068	00441313	00440069
10	(l)	Air travel agent services	00440032	00440033	00441304	00440034
11	(m)	Mandap keeper service	00440035	00440036	00441305	00440037
12	(n)	Tour operator services	00440063	00440064	00441312	00440065

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
13	(o)	Rent-a-cab scheme operator services	00440048	00440049	00441307	00440050
14	(p)	Architect services	00440072	00440073	00441314	00440074
15	(q)	Interior decoration/ Designer services	00440076	00440077	00441315	00440078
16	(r)	Management or business consultant service	00440116	00440117	00441325	00440118
17	(s)	Chartered accountant services	00440092	00440093	00441319	00440094
18	(t)	Cost accountant service	00440096	00440097	00441320	00440098
19	(u)	Company secretary service	00440100	00440101	00441321	00440102
20	(v)	Real estate agent service	00440104	00440105	00441322	00440106
21	(w)	Security/ detective agency service	00440108	00440109	00441323	00440110
22	(x)	Credit rating agency service	00440088	00440089	00441318	00440090
23	(y)	Market research agency service	00440112	00440113	00441324	00440114
24	(z)	Underwriter service	00440084	00440085	00441317	00440086
*	(za)	Mechanised slaughterhouse service [omitted vide Finance Act, 2001]	00440080	00440081	00441316	00440082
25	(za)	Scientific & technical consultancy services	00440125	00440126	00441326	00440127
26	(zb)	Photography service	00440129	00440130	00441327	00440131
27	(zc)	Convention service	00440133	00440134	00441328	00440135
*	(zd)	Telegraph authority - leased circuit [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	00440137	00440138	00441329	00440139
*	(ze)	Telegraph authority - telegraph	00440141	00440142	00441330	00440143

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]				
*	(zf)	Telegraph authority - telex service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	00440145	00440146	00441331	00440147
*	(zg)	Telegraph authority - facsimile service [omitted w.e.f.01.06.2007 and clubbed under (zzzx)]	00440149	00440150	00441332	00440151
28	(zh)	Online information and database access service and/ or retrieval service through computer network	00440153	00440154	00441333	00440155
29	(zi)	Video production agency/ video tape production service	00440157	00440158	00441334	00440159
30	(zj)	Sound recording studio or agency services	00440161	00440162	00441335	00440163
31	(zk)	Broadcasting service	00440165	00440166	00441336	00440167
32	(zl)	Insurance auxiliary service in relation to general insurance	00440169	00440170	00441338	00440171
33	(zm)	Banking and other Financial services	00440173	00440174	00441339	00440175
34	(zn)	Port service (major ports)	00440177	00440178	00441341	00440179
35	(zo)	Service for repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle[(zzj) omitted w.e.f 16.6.05]	00440181	00440182	00441343	00440183
*	(zp)	Body corporate other than banks in	-----			

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		relation to banking and other financial services-[ omitted w.e.f. 10.09.04 and clubbed under (zm)]		-----	-----	-----
36	(zq)	Beauty parlours /beauty treatment	00440209	00440210	00441361	00440211
37	(zr)	Cargo handling service	00440189	00440190	00441348	00440191
38	(zs)	Cable operators	00440217	00440218	00441366	00440219
39	(zt)	Dry cleaning service	00440221	00440222	00441369	00440223
40	(zu)	Event management	00440197	00440198	00441353	00440199
41	(zv)	Fashion design	00440213	00440214	00441363	00440215
42	(zw)	Health club and fitness centre service	00440205	00440206	00441358	00440207
43	(zx)	Life insurance service	00440185	00440186	00441346	00440187
44	(zy)	Insurance auxiliary service concerning life insurance business	00440185	00440186	00441346	00440187
45	(zz)	Rail travel agent's service	00440201	00440202	00441356	00440203
46	(zza)	Storage and warehousing services	00440193	00440194	00441350	00440195
47	(zzb)	Business auxiliary service	00440225	00440226	00441371	00440227
48	(zxc)	Commercial training or coaching	00440229	00440230	00441374	00440231
49	(zzd)	Erection, commissioning and installation	00440233	00440234	00441376	00440235
50	(zze)	Franchise service	00440237	00440238	00441384	00440239
51	(zzf)	Internet caf	00440241	00440242	00441386	00440243
52	(zzg)	Maintenance or repair service	00440245	00440246	00441388	00440247

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53	(zzh)	Technical testing and analysis service	00440249	00440250	00441389	00440251
54	(zzi)	Technical inspection and certification agency service	00440249	00440250	00441389	00440251
*	(zzj)	Authorised service station [omitted w.e.f 16.6.05 and clubbed under (zo)]	-----	-----	-----	-----
55	(zzk)	Foreign exchange broker service	00440173	00440174	00441339	00440175
56	(zzl)	Other port (minor port) service	00440177	00440178	00441341	00440179
57	(zzm)	Airport services by airport authority	00440258	00440259	00441391	00440260
58	(zzn)	Transport of goods by air	00440266	00440267	00441393	00440268
59	(zzo)	Business exhibition service	00440254	00440255	00441390	00440256
60	(zzp)	Transport of goods by road/goods transport agency service	00440262	00440263	00441392	00440264
61	(zzq)	Construction services other than residential complex, including commercial/industrial buildings or civil structures	00440290	00440291	00441399	00440292
62	(zzr)	Services by holder of intellectual property right providing intellectual property services other than copyright	00440278	00440279	00441396	00440280
63	(zzs)	Opinion poll agency service	00440274	00440275	00441395	00440276
64	(zzt)	Outdoor catering	00440051	00440052	00441308	00440053
65	(zzu)	Services by a programme producer	00440286	00440287	00441398	00440288
66	(zzv)	Survey and exploration of mineral	00440270	00440271	00441394	00440272

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
67	(zzw)	Pandal or shamiana service	00440054	00440055	00441309	00440056
68	(zzx)	Travel agent for booking of passage(other than air/rail travel agents)	00440294	00440295	00441400	00440296
69	(zzy)	Services provided by recognised/registered associations in relation to forward contracts	00440282	00440283	00441397	00440284
70	(zzz)	Transport of goods through pipeline or other conduit	00440302	00440303	00441430	00440304
71	(zzza)	Site formation and clearance, excavation, earth moving and demolition services	00440306	00440307	00441431	00440308
72	(zzzb)	Dredging of rivers, ports harbours, backwaters, estuaries, etc.	00440310	00440311	00441432	00440312
73	(zzzc)	Survey and map making service	00440314	00440315	00441433	00440316
74	(zzzd)	Cleaning services	00440318	00440319	00441434	00440320
75	(zzze)	Club or association service	00440322	00440323	00441435	00440324
76	(zzzf)	Packaging service	00440326	00440327	00441436	00440328
77	(zzzg)	Mailing list compilation and mailing service	00440330	00440331	00441437	00440332
78	(zzzh)	Construction of residential complex service	00440334	00440335	00441438	00440336
79	(zzzi)	Service provided by a registrar to an issue	00440338	00440339	00441439	00440340
80	(zzzj)	Service provided by a share transfer agent	00440342	00440343	00441440	00440344

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
81	(zzzk)	Automated Teller Machine operations, maintenance or management service	00440346	00440347	00441441	00440348
82	(zzzl)	Service provided by a recovery agent	00440350	00440351	00441442	00440352
83	(zzzm)	Selling of space or time slots for advertisements	00440354	00440355	00441443	00440356
84	(zzzn)	Sponsorship service provided to body-corporate or firm including sports sponsorships	00440358	00440359	00441444	00440360
85	(zzzo)	Transport of passengers embarking on domestic/international journey by air	00440362	00440363	00441445	00440364
86	(zzzp)	Transport of goods by rail including transport of goods in containers by rail (for the present, transport of passengers by rail in air-conditioned class/first class also may be paid under this description/accounting code)	00440390	00440391	00441446	00440392
87	(zzzq)	Business support service	00440366	00440367	00441447	00440368
88	(zzzr)	Auction service	00440370	00440371	00441448	00440372
89	(zzzs)	Public relation management service	00440374	00440375	00441449	00440376
90	(zzzt)	Ship management service	00440378	00440379	00441450	00440380
91	(zzzu)	Internet telecommunication services (includes internet telephony Service which became taxable from 01.05.2006)	00440382	00440383	00441451	00440384
92	(zzzv)	Transport of persons by cruise ship	00440386	00440387	00441452	00440388
93	(zzzw)	Credit card, debit card, charge card or	00440394	00440395	00441453	00440396



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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		other payment card related services				
94	(zzzx)	Services of telegraph authority in relation to telecommunication service	00440398	00440399	00441454	00440400
95	(zzzy)	Mining of mineral, oil or gas service	00440402	00440403	00441455	00440404
96	(zzzz)	Renting of immovable property services	00440406	00440407	00441456	00440408
97	(zzzza)	Works contract service	00440410	00440411	00441457	00440412
98	(zzzzb)	Development and supply of content for use in telecom services, advertising agency, etc.	00440414	00440415	00441458	00440416
99	(zzzzc)	Asset management including portfolio management and fund management	00440418	00440419	00441459	00440420
100	(zzzzd)	Design service other than interior decoration and fashion designing	00440422	00440423	00441460	00440424
101	(zzzze)	Information technology software service	00440452	00440450	00441461	00440451
102	(zzzzf)	Services provided by an insurer of life insurance under Unit Linked Insurance Plan(ULIP)	00440430	00440431	00441462	00440432
103	(zzzzg)	Services provided by a recognized stock exchange in relation to transaction in securities	00440434	00440435	00441463	00440436
104	(zzzzh)	Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward	00440438	00440439	00441464	00440440

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		contracts				
105	(zzzzi)	Services provided by a processing and clearinghouse in relation to securities, goods and forward contracts	00440442	00440443	00441465	00440446
106	(zzzzj)	Services provided by any person in relation to supply of tangible goods	00440445	00440447	00441466	00440448
107	(zzzzk)	Cosmetic and plastic surgery service	00440460	00440463	00441467	00440466
108	(zzzzl)	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)	00440470	00440473	00441468	00440476
109	(zzzzm)	Legal consultancy service	00440480	00440483	00441469	00440486
110	(zzzzn)	Promotion, marketing , organizing or assisting in organizing games of chance including lottery, etc.	00440595	00440596	00441470	00440597
111	(zzzzo)	Health services by a clinical establishment, health check-up/diagnosis , etc.	00440598	00440599	00441471	00440600
112	(zzzzp)	Maintenance of medical records	00440601	00440602	00441472	00440603
113	(zzzzq)	Service of promotion or marketing of brand of goods/services/events	00440604	00440605	00441473	00440606

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			Tax Collection	Other Receipts (interest)	Penalties	Deduct Refunds (for use by the field formations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11	(zzzzr)	Service of permitting commercial use or exploitation of events	00440607	00440608	00441474	00440609
115	(zzzzs)	Electricity exchange service	00440610	00440611	00441475	00440612
116	(zzzzt)	Copyright service - transfer temporarily/ permit use or enjoyment	00440613	00440614	00441476	00440615
117	(zzzzu)	Special services provided by builders	00440616	00440617	00441477	00440618
118	(zzzzv)	Restaurant service	00441067	00441068	00441478	00441069
119	(zzzzw)	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called.	00441070	00441071	00441479	00441072
120		Other taxable services [ services other than the 119 listed above]	00441480	00441481	00441485	00441482

F. No 137/22/2012-Service Tax

(RajkumarDigvijay)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification No. 2/94-ST, dated 28<sup>th</sup> June, 1994 vide number G.S.R 546(E), dated the 28<sup>th</sup> June, 1994 and was last amended by notification No 48/2012- Service Tax, dated the 28<sup>th</sup> September, 2012 , vide GSR 732 (E) dated the 28<sup>th</sup> September 2012.