

## Description of Taxable Services for Filling up Service Tax Return (Form: ST-3)

Sl. No.	Description of Taxable Services
(1)	(2)
1	Stockbroker service
2	General insurance service
3	Advertising agency services
4	Courier agency service
5	Consulting engineer services
6	Custom House Agent service
7	Steamer agent services
8	Clearing and forwarding agent services
9	Manpower recruitment / supply agency service
10	Air travel agent services
11	Mandap keeper service
12	Tour operator services
13	Rent-a-cab scheme operator services
14	Architect services
15	Interior decoration / Designer services
16	Management or business consultant service
17	Chartered accountant services
18	Cost accountant service
19	Company secretary service
20	Real estate agent service
21	Security / detective agency service
22	Credit rating agency service
23	Market research agency service
24	Underwriter service
25	Scientific & technical consultancy services
26	Photography service
27	Convention service
28	Online information and database access service and / or retrieval service through computer network
29	Video production agency / video tape production service
30	Sound recording studio or agency services
31	Broadcasting service
32	Insurance auxiliary service in relation to general insurance
33	Banking and other Financial services
34	Port service (major ports)
35	Service for repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle
36	Beauty parlours / beauty treatment
37	Cargo handling service
38	Cable operators
39	Dry cleaning service
40	Event management
41	Fashion design
42	Health club and fitness centre service

Sl. No.	Description of Taxable Services
(1)	(2)
43	Life insurance service
44	Insurance auxiliary service concerning life insurance business
45	Rail travel agent's service
46	Storage and warehousing services
47	Business auxiliary service
48	Commercial training or coaching
49	Erection, commissioning and installation
50	Franchise service
51	Internet café
52	Maintenance or repair service
53	Technical testing and analysis service
54	Technical inspection and certification agency service
55	Foreign exchange broker service
56	Other port (minor port) service
57	Airport services by airport authority
58	Transport of goods by air
59	Business exhibition service
60	Transport of goods by road / goods transport agency service
61	Construction services other than residential complex, including commercial / industrial buildings or civil structures
62	Services by holder of intellectual property right providing intellectual property services other than copyright
63	Opinion poll agency service
64	Outdoor catering
65	Services by a programme producer
66	Survey and exploration of mineral
67	Pandal or shamiana service
68	Travel agent for booking of passage (other than air / rail travel agents)
69	Services provided by recognised / registered associations in relation to forward contracts
70	Transport of goods through pipeline or other conduit
71	Site formation and clearance, excavation, earth moving and demolition services
72	Dredging of rivers, ports harbours, backwaters, estuaries, etc.
73	Survey and map making service
74	Cleaning services
75	Club or association service
76	Packaging service
77	Mailing list compilation and mailing service
78	Construction of residential complex service
79	Service provided by a registrar to an issue
80	Service provided by a share transfer agent
81	Automated Teller Machine operations, maintenance or management service
82	Service provided by a recovery agent
83	Selling of space or time slots for advertisements
84	Sponsorship service provided to body-corporate or firm including sports sponsorships

Sl. No.	Description of Taxable Services
(1)	(2)
85	Transport of passengers embarking on domestic / international journey by air
86	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)
87	Business support service
88	Auction service
89	Public relation management service
90	Ship management service
91	Internet telecommunication services (includes internet telephony Service which became taxable from 01.05.2006)
92	Transport of persons by cruise ship
93	Credit card, debit card, charge card or other payment card related services
94	Services of telegraph authority in relation to telecommunication service
95	Mining of mineral, oil or gas service
96	Renting of immovable property services
97	Works contract service
98	Development and supply of content for use in telecom services, advertising agency, etc.
99	Asset management including portfolio management and fund management
100	Design service other than interior decoration and fashion designing
101	Information technology software service
102	Services provided by an insurer of life insurance under Unit Linked Insurance Plan (ULIP)
103	Services provided by a recognized stock exchange in relation to transaction in securities
104	Services provided by recognised / registered associations in relation to clearance or settlement of transactions in goods or forward contracts
105	Services provided by a processing and clearing house in relation to securities, goods and forward contracts
106	Services provided by any person in relation to supply of tangible goods
107	Cosmetic and plastic surgery service
108	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)
109	Legal consultancy service
110	Promotion, marketing, organizing or assisting in organizing games of chance including lottery, etc.
111	Health services by a clinical establishment, health check-up / diagnosis , etc.
112	Maintenance of medical records
113	Service of promotion or marketing of brand of goods / services / events
114	Service of permitting commercial use or exploitation of events
115	Electricity exchange service
116	Copyright service – transfer temporarily / permit use or enjoyment
117	Special services provided by builders
118	Restaurant service
119	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called.
120	Other taxable services (services other than the 119 listed above)