

**FIRST SCHEDULE**  
(Classification and Description of Services)  
[see sections 2(ad) & (aaa), 3(4) & 17(1)(g)(i)]

Classification(1)	Description(2)
9801.0000	Services provided by hotels, restaurants, marriage halls, lawns, clubs and caterers, suppliers of prepared eatables and drinkables, <i>pandals</i> and <i>shamianas</i> , messes, hostels and similar undertakings including allied, auxiliary or ancillary services thereto
9801.1000	Hotels and similar establishments
9801.2000	Restaurants and similar undertakings or businesses
9801.3000	Marriage halls, lawns, <i>pandals</i> and <i>shamianas</i>
9801.4000	Clubs
9801.5000	Caterers and other persons supplying prepared eatables and drinkables
9801.6000	Motels, guest houses, lodges and farm houses
9801.7000	Messes and hostels
9801.8000	Similar other services or service providers
9801.9000	Services allied, auxiliary or ancillary thereto
9802.0000	<b>Advertisements and advertisement services</b>
9802.1000	TV including cable TV networks
9802.2000	Radio
9802.3000	Closed Circuit TV (CCTV)
9802.4000	Newspapers, periodicals, magazines and similar other publications
9802.5000	Website and internet
9802.6000	Poles or similar structures
9802.7000	Billboards, electronic bill boards, hoarding boards, signboards and similar other medium of advertisement display
9802.8000	Lease or renting of space whether on constructed or erected structure or otherwise, for the purposes of advertisements
9802.9000	Other similar services or other advertisement services
9803.0000	Cinematographic production, photographic services and broad casting services
9803.1000	Film making or film production including drama production whether in serials or otherwise
9803.2000	TV production
9803.3000	Radio production
9803.4000	Broad casting services
9803.5000	Photographic services (services of photography or photographers)
9803.9000	Other similar, allied, ancillary or auxiliary services

9804.0000	Services provided as facilities for travel or transportation (including carriage) of persons
9804.1000	Sea or river (ships, vessels, ferries, trawlers, launches, barrages, boats or similar power-operated structures)
9804.2000	Air (aircrafts, airplanes, helicopters, airships, air-balloons and other flying structures, apparatuses or machines)
9804.3000	Railways (train) including tram ways
9804.4000	Road (busses, coaches, coasters, wagons, jeeps, cars, taxies and other motor or motor-bike-operated four or three wheel vehicles primarily meant for passengers transport)
9804.5000	Chairlifts or similar directly or indirectly power-operated moving structures
9804.9000	Other traveling or transportation services
9805.0000	Services provided for carriage or transportation of goods
9805.1000	Sea or river (ships, vessels, oil tankers, ferries, trawlers, launches, barrages, boats or similar power-operated structures)
9805.2000	Air (airplanes, helicopters, airships, air-balloons and other flying structures, apparatuses or machines)
9805.3000	Railways (train) including tramways
9805.4000	Road (vehicles whether or not containerized like trucks, trailers, trawlers, oil tankers, loaders, pick-ups, trollies and other power or motor bike-operated four or three wheel vehicles primarily meant for loading and carriage of goods)
9805.5000	Bucket-lifts or similar directly or indirectly power-operated moving structures
9805.6000	Conduit, pipeline, convey or and similar cargo transmission networks or arrangements for transportation of goods whether liquid or otherwise
9805.9000	Other services for carriage or transportation of goods whether liquid or otherwise
9806.0000	Services provided by persons authorized to transact business on behalf of others as agent or otherwise
9806.1000	Shipping agents, ship chandlers, stevedores, and ship handling or management service providers
9806.2000	Freight forwarding agents and cargo forwarding or moving businesses
9806.3000	Customs or customs house agents
9806.4000	Travel agents, tour operators and recruiting agents
9806.5000	Advertising agents and advertisement intermediaries
9806.6000	Share transfer agents and general insurance agents
9806.7000	Sponsorship services
9806.8000	Business management or business support services
9806.9000	Other similar services
9807.0000	Services provided in matters of sale, purchase, rent or hire
9807.1000	Property dealers, property agents and realtors

9807.2000	Car and other automobile dealers (whether old or new)
9807.3000	Dealers of electrical or electronic equipments, appliances or other goods (whether old or new)
9807.4000	Dealers of other second hand goods
9807.9000	Other similar or allied services
9808.0000	Services (including dyeing) provided by laundries (launderers), dry cleaners or similar other businesses whether independently or Otherwise
9808.1000	Launderers and dry cleaners operating independently
9808.2000	Launderers and dry cleaners operating in conjunction with other businesses providing services
9808.3000	Laundering or dry cleaning services by other businesses (including those performed for industrial purposes)
9808.4000	Dyers of cloth or clothes including industrial dyers (e.g., dyers of textiles or textile materials)
9808.9000	Other similar or allied services
9809.0000	Courier services including speedy, fast, quick or urgent mail or cargo services provided either by courier companies or by other businesses or entities whether as a sole activity or in conjunction or along with other business activity or activities
9809.1000	Courier services (including parcels) by dedicated businesses
9809.2000	Urgent delivery cargo services as an exclusive business activity
9809.3000	Courier or urgent delivery cargo services performed by other businesses like passenger transport companies or entities
9809.9000	Other similar, allied or ancillary services
9810.0000	Services provided by persons engaged in contractual execution of works or furnishing supplies (excluding transactions involving contractual supply of goods only, without any component of service)
9810.1000	Work contractors other than construction or maintenance work
9810.2000	Maintenance work services whether or not involving furnishing of supplies (excluding supplies of goods only)
9810.9000	Other similar services
9811.0000	Services, by whatever name called, provided whether independently or otherwise for personal care, personal beautification and cosmetic uplift by beauty parlors, beauty clinics, slimming clinics and similar other businesses operating separately or otherwise
9811.1000	Ladies' beauty parlors or beauty clinics including ladies' salons Whether working independently or as part of other businesses
9811.2000	Cosmetic treatment or cosmetic surgery centers or clinics whether operating as stand-alone or as part of other businesses
9811.3000	Sliming or other health clinics or clubs providing, <i>interalia</i> , personal beautification services whether working independently or otherwise

9811.4000	Gents' grooming parlors or salons including barbour shops providing single or multiple services for personal care or beautification
9811.9000	Other similar services
9812.0000	Packing or packaging services including allied and ancillary services
9812.1000	Packing or packaging of industrial goods or products for industrial or commercial purposes
9812.2000	Packing or packaging of old or used office or household goods
9812.9000	Other similar, allied or ancillary services
9813.0000	Telecommunication and similar, allied or ancillary services
9813.1000	Telephone services (including fixed line, wireless, cellular, wireless local loop, video, pre-paid, post-paid, pay phone cards and voice mail etc.)
9813.1010	Messaging services (including Short Message Service (SMS), Multimedia Message Service (MMS) and messaging through other digital applications etc.)
9813.1020	Installation, provision, shifting, changing, conversion and restoration of telephone connections (including conversion of NWD connection to non NWD or <i>vice versa</i> ) and similar other services
9813.2000	Band width services (including copper-line/fiber-optic/co-axial cable/microwave/satellite-based, IP services, teleconferencing, 3G/4G/5G/LTE or similar other services)
9813.3000	Telegraph and other services relating there to
9813.4000	Tele fax including store and forward fax and similar other services
9813.4010	Internet services including e-mail, dial-up and other allied services
9813.4020	Broad band services for DSL connection (including copper-line/ fiber-optic/co-axial cable/wireless/satellite-based, internet/e-mail/data/SMS/MMS services on WLL or cellular mobile networks) and similar other services
9813.4030	Data communication network services (DCNS including copper-line/co-axial, cable/fiber-optic/wireless/radio/satellite-based, services relating to value-added data, virtual private network (VPN) and digital signature) and similar other services
9813.5000	Long distance international (LDI) services
9813.6000	Local loop or other similar services
9813.7000	Audio text services (including tele-text, trunk radio, paging or similar other services)
9813.8000	Voice paging services (including radio paging, vehicle or other object (whether or otherwise) tracking and burglar alarm etc.) and other similar services
9813.9000	Other similar, allied or ancillary services
9814.0000	Services provided by banks or banking companies, insurance companies, cooperatives and foreign exchange companies or dealers (including similar institutions or entities)

9814.1000	Banks or banking companies, cooperatives or similar institutions or entities (their all services including bank guarantee, brokerage, letter of credit, pay order or demand draft, bill of exchange, transfer of money in any manner, bill discounting, lockers and safe vaults, credit/debit cards, foreign exchange dealings, ATMs, issue-banking, provision of loans, business or investment financing or advances, leasing or releasing whether financial, equipment/commodity-related, <i>musharakah</i> financing etc.)
9814.2000	Insurance companies (their all services including goods, fire, theft, marine, travel, life, health, industrial, business-related, moveable or immoveable property insurance and other insurance and reinsurance services)
9814.3000	Services of cooperatives and cooperative societies (including producer cooperatives, worker cooperatives, consumer cooperative, credit unions, retail or purchasing cooperatives, social cooperatives, industrial service cooperatives, manufacturing cooperatives, marketing cooperatives, cooperative farming societies, housing cooperatives and credit cooperatives etc.)
9814.4000	Service of foreign exchange companies, dealers and money changers or similar businesses
9814.9000	Other similar banking, insurance, cooperative or money exchange services
9815.0000	Services provided by architects, civil engineers, construction consultants, construction contractors, town or real estate or property promoters, developers or planners including interior decorators or allied or ancillary professions
9815.1000	Architects and civil engineers or town promoters, developers or planners
9815.2000	Town, real estate or property promoters, developers or planners
9815.3000	Construction contractors including contractors of allied work such as electrical or gas fittings, plumbing, water boring, wood work, plastering, flooring, steel work, paint and other finishing work
9815.4000	Landscape or land development designers including land surveyors
9815.9000	Other similar, allied or ancillary services
9816.0000	<b>Services provided by practitioners, professionals, consultants and advisers (by whatever name called) in their respective fields or disciplines</b>
9816.1000	Medical, dental or allied health fields or disciplines including para-medics and specialized technicians
9816.2000	Veterinary and allied sciences including pet care
9816.3000	Law and allied fields or disciplines
9816.4000	Financial, accountancy, cost accountancy, tax management or tax affairs and similar other fields or disciplines
9816.5000	Human resource management or development
9816.6000	Business planning, business management, business reforms, business communication including hospitality administration and similar other fields or disciplines
9816.9000	Other similar services

9817.0000	<b>Services provided by laboratories engaged in lab work like examination, analysis, testing, verification, experimentation, innovation and product development etc., in relevant domain so knowledge</b>
9817.1000	Scientific including medical, health or health care labs
9817.2000	Mechanical including engineering labs
9817.3000	Chemical including materials or goods testing labs
9817.4000	Electrical or electronic labs
9817.5000	Forensic labs
9817.6000	Petro-chemical labs
9817.9000	Other similar labs
9818.0000	<b>Services provided by specialized agencies</b>
9818.1000	Security agencies including security alarm services
9818.2000	Credit rating or similar evaluation agencies
9818.3000	Market research or market survey agencies
9818.4000	Private detective or intelligence service providing agencies
9818.5000	Project including business project planning or preparation agencies
9818.9000	Other similar agencies
9819.0000	<b>Services provided by specified persons or businesses</b>
9819.1000	Stock brokers, future brokers and commodity brokers
9819.1100	Underwriters
9819.1200	Indenters and similar other commission agents
9819.1400	Packers and movers not falling under classification heading 9812.0000
9819.1500	Distribution agents
9819.2000	Money exchangers not falling under classification heading 9814.0000
9819.3000	Rent-a-car and automobile rental services
9819.4000	Survey or other than those falling under classification heading 9815.0000
9819.5000	Designers other than those falling under classification heading 9815.0000
9819.6000	Outdoor photographers and video graphers including studios services other than those falling under classification heading 9803.0000
9819.7000	Video tape, sound record, program producers and production services other than those falling under classification heading 9803.0000
9819.8000	Art painters including services provided by art galleries (excluding sale of their own pre-made—not made to order—art products)
9819.9000	Cable TV operators including private radio channel operators
9819.9100	Auctioneers other than those who pay tax as customs agent
9819.9200	Public relations services other than those who pay tax as practitioner, professional, consultant or advisor of business communication
9819.9300	Technical testing and analysis services other than those classifiable under heading 9817.0000

9819.9400	Service provided by a registrar to an issue
9819.9500	Services relating to processing for registration or protection of copy rights or other IPRs
9819.9900	Other similar services
9820.0000	<b>Services provided by specialized workshops or under takings</b>
9820.1000	Auto-workshops whether or not providing other allied or extended services
9820.2000	Workshops for industrial, construction, earth moving or other similar, heavy duty or special purpose machinery
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware
9820.4000	Car washing or similar service stations
9820.9000	Other similar workshops or businesses
9821.0000	<b>Services provided in specified fields not clubbed with other (taxable) services classified elsewhere in this Schedule</b>
9821.1000	Health care centers, health clubs, gyms or physical fitness centers
9821.2000	Indoor sports and games centers
9821.3000	Baby care centers
9821.4000	Body massage centers
9821.5000	Pedicure centers
9821.9000	Other similar services
9822.0000	<b>Services provided for specified purposes</b>
9822.1000	Fumigation or decontamination of commercial, industrial or residential buildings, warehouses, <i>godowns</i> , storage houses or storage places, parks, gardens and other buildings or places including business places
9822.2000	Maintenance or cleaning services in respect of buildings or other places whether or not wholly or partly constructed including places having only civil infrastructure
9822.3000	Janitorial services
9822.4000	Dredging or de-silting services
9822.5000	Salvage or similar other recovery services
9822.9000	Other similar services
9823.0000	<b>Franchise services either on giving or on receiving ends including royalties or similar financial benefits arising out of intellectual property rights or other factors of business good will</b>
9824.0000	<b>Brokerage (whether traditional, discount. commodity or other category) services (other than stock or securities brokers)</b>
9825.0000	<b>Exhibition, convention or carnival services including renting of purpose-specific property or space for such events</b>

9826.0000	<b>Services of computer software engineers including provisioning of information, data feeding, data processing, data cleaning, data storage, data transfer or data management etc.</b>
9827.0000	<b>Services relating to handling, storage or ware housing of goods whether or not movement or transport of such goods is undertaken or conducted by the same service provider</b>
9828.0000	<b>Services of fashion designers not engaged in designing, manufacturing and selling their own products or goods through their regular paid employees</b>
9829.0000	<b>Services of internet café including businesses providing facilities for playing computer games as separate activity of in conjunction or along with such café services</b>
9830.0000	<b>Airport services (including passenger facilitation, car parking, cargo handling, aviation support services, flight kitchen supplies, Renting of special purpose machinery, equipment, vehicles, porter age, quarantine and other fumigation or vaccination, janitorial services, jet or other fuel supply services etc.)</b>
9831.0000	<b>Forward contract services whether for property, commodity or other purposes</b>
9832.0000	<b>Coaching, training, vocational or tuition centers (whether or not called academies)</b>
9833.0000	<b>Tracking services</b>
9834.0000	<b>Quality control services (ISO certification authority)</b>
9835.0000	<b>Debt collection agencies</b>
9836.0000	<b>Amusement parks services</b>
9837.0000	<b>Call centers</b>
9838.0000	<b>Film and drama studios including mobile stage shows or cinemas</b>
9839.0000	<b>Entertainment services including services provided for planning, arranging or managing sports activities, games or matches etc.</b>
9840.0000	<b>Services provided in respect of manufacturing or processing on toll or charges basis(out of main or major inputs owned by</b>



9841.0000	<b>Container terminal, container handling or container storage services regardless whether the containers are empty or stuffed with cargo</b>
9842.0000	<b>Man power recruitment including recruitment for overseas jobs and labour supply services regardless the labour charges are given by these vice provider or the service recipient</b>
9843. 0000	<b>Dry port services including operation of a dry port and other provided a torin respect of dry port such as inward/out ward transportation/movement of goods, cargo handling, cargo storage or warehousing, loading/unloading of cargo, booking or discharge of cargo etc.</b>
9844.0000	<b>Public bonded ware house services</b>
9845.0000	<b>Services provided in respect of exploration or mining of minerals, oil and gas including surveys and other activities related or allied thereto</b>
9846.0000	<b>Event management services whether covering all or any of the processes like planning, budgeting, scheduling, site selection, acquiring necessary permits, coordinating transportation and parking, arranging for speakers or entertainers, arranging decor, event security, catering or any other allied or connected task</b>
9847.0000	<b>Electric power and gas transmission (including wheeling) or distribution services</b>
9848.0000	<b>Valuation or assessment services including competency and eligibility testing services</b>
9849.0000	<b>Transportation, carriage, haulage or transmission of cargo whether dry, liquid or otherwise</b>
9850.0000	<b>Digital or IT-based services in whatever form or manner or under whatever arrangement including but not limited to web design and development, mobile app development, server management, page-speed optimization, UX/UI optimization, PPC marketing, blogging, Google Ad Words, Face book advertising, Insta-gram advertising, custom software development, assessment and road map development, software maintenance and support services, supply of any other software or soft ware product or products through any medium and online digital marking services such as search engine optimization (SEO), so cal media marketing, content marketing, affiliate marketing, influencer marketing, email marketing, viral marketing services etc.</b>
9851.0000	<b>Ride-hailing or ride-hail services like Uber, Cream, Biker and Lifted. Regard less of the mode, manner or dynamics of the business system involved in such services.</b>

9852.0000	Online Market Place (OMP) including online platform or portal services by whatever name called.
9853.0000	Services relating to or in respect of the installation, erection, commissioning or other permanent structure-affixed/ linked/ tied placement (whether full or in part) of any industrial, mechanical or electrical plant, machinery or equipment (excluding installation of domestic equipment etc. for residential use)
9854.0000	Services relating to or involving collection, provision, organization, digitization, processing, analysis, safety, preservation, sharing, verification, validation, decontamination or any other treatment of data including granting access to data for the purposes of information-gathering, information-verification, information- authentication or similar other purposes.
9855.0000	Visa processing or visa acquisition services including advisory or consultancy services for foreign education or migration provided by persons in their private business or professional capacity.
[9856.0000	Education services including technical and vocational education services provided by private sector.
9856.1000	Pre-primary education services.
9856.2000	Primary education services.
9856.3000	Lower secondary education services.
9856.4000	Secondary education services.
9856.5000	Upper secondary education services.
9856.6000	Post-secondary non-tertiary education services.
9856.7000	First stage tertiary education services.
9856.8000	Second stage tertiary education services.
9856.9000	Other education and training services and educational support services.
9857.000	Management Services, including fund and asset management services.] <sup>25</sup>

<sup>25</sup> Added through Finance Act, 2024 (assented on: 06th June 2024)