

STATEMENT OF LIST OF SERVICES AND GST RATES EFFECTIVE FROM 01.07.2017

Sr. No.	Revenue Code	Description	SAC Codes	CGST	SGST
1	R151- R157, R271, R281, R361, R362, R375, R201-R213	Other cargo and baggage handling services	996719	9%	9%
2	R231-R233, R571, R581	Rental or leasing services involving own orleased non-residential property	997212	9%	9%
3	R235, R349, R572, R574, R582-R586	Trade services of vacant and subdivided land	997215	9%	9%
4	R251-R259	Leasing or rental servicesconcerning other with or without operatormachinery and equipments	997319	9%	9%
		Leasing or rental services concerning transport equipments including containers, with or without operator	997311	9%	9%
5	R301-302 & R311-312, R350, R401, R402, R470, R471, R502, R504, R552- R554	Other supporting services for water transport	996759	9%	9%
6	R351-R352, R610, R727, R743-R746, R753, R755, R800	Other services	999799	9%	9%
7	R421-R422 &R425- R426, R441-R446	Pilotage and Berthing Services	996752	9%	9%
8	R481,R482, R490	Port and waterway operation services (excl.cargo handling) such as operation services ofports, docks, light houses, light ships etc	996751	9%	9%
9	R561-R566 &R570	Rental or leasing services involving own orleased residential property	997211	Exempt Supply. Bill of supply has to be given	
10	R594,R601-R603	Other Similar Services under Electricity, Gas,Water and other Distribution services	996929	Exempt Supply. Bill of supply has to be given	
11	R725-R726	Room or unit accommodation services provided by Hotels, INN, Guest House, Club etc tariff below RS. 1000 per room per day.	996311	Exempt Supply. Bill of supply has to be given	
12	R748 to R750,R752	Agreeing to tolerate an act	999794	9%	9%