

Updated List of Exempt Services under Service Tax

Vide Finance Act, 2012, the concept of Negative list of Services been introduced; according to which all services except the those specified in Negative list, or been exempted specifically from Service Tax, are liable for Service Tax.

- The first notification was issued notifying exempt services was Principal Notification No. 25/2012 - Service Tax, dated 20th June, 2012;
- Negative list of services was specified in section 66D of Finance Act, 1994;
- The following table contains Notifications issued by CBEC from time to time:

Sl. No	Notification No.	Title
1	Notification No. 22/2016-Service Tax, Dated: 13th April, 2016	CBEC notifies 10 types of govt services exempt from Service Tax
2	Notification No. 9/2016-Service Tax, Dated: March 01, 2016	Budget 2016: Notification for Changes in Service Tax Exemption
3	Notification number 07/2016 - Service Tax, Dated: 18th February	Tax on services by Govt to businesses with turnover below 10 Lakh
4	Notification No. 20/2015-Service Tax, Dated: 21st October, 2015	Amendment in Negative List of Service Tax
5	Notification No. 12/2015 - Service Tax, Dated: 30th April, 2015	Service Tax Exemption to Bima, Jan Dhan Yojna and to Atal Pension Yojana
6	Notification No. 6/2015-Service Tax, Dated: March 01, 2015	Changes in Mega Exemption List of Services Vide Budget 2015
7	Notification No.17/2014-Service Tax, Dated: 20th August, 2014	Haj and Mansarovar pilgrimage gets Service Tax exemption
8	Notification No.06/2014 -Service Tax-Dated: 11th July, 2014	Budget 2014 - Changes in Mega Exemption List of Services
9	Notification No.04/2014 - Service Tax, Dated: 17th February, 2014	Exempting Services related to 'Rice' and Services provided by cord blood banks
10	Notification No. 02/2014 - Service Tax, Dated: 30th January, 2014	Change in Definition of governmental authority in Mega Exemption Notification
11	Notification No.01/2014- Service Tax, Dated: 10th January, 2014	Regarding Exemption to Services by way of sponsorship of sporting events
12	Notification No.14/2013- Service Tax, Dated: 22nd October, 2013	No Services tax on serving of food in canteen by Factory
13	Notification No.13/2013 - Service Tax, Dated: 10th September, 2013	Service Tax Exemption to National Skill Development Corporation & others related to it
14	Notification No. 49/2012 - Service Tax, Dated: 24th December, 2012	Govt exempts Janashree and Aam Aadmi Bima Yojana from service tax
15	Notification No. 44/2012-Service Tax, Dated: 7th August, 2012	Service Tax exemption extended to slaughtering of all animals

In reference to this list of notifications, we have compiled the list of Services where tax will remain exempted. This below list can be identified as Negative List, which means Service Tax would not be required to be paid for availing such services.

The Sl. No. in the Negative List is mentioned in reference to the various notification issued by CBEC:

Sl. No.	Services Covered Under Mega Exemption Notification
1	Services provided to the United Nations or a specified international organization;
2	(i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics; (ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;
2A	Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;
2B	Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;
3	Services by a veterinary clinic in relation to health care of animals or birds;
4	Services by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961) by way of charitable activities;
5	Services by a person by way of- (a) renting of precincts of a religious place meant for general public; or (b) conduct of any religious ceremony;
5A	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;
6	Services provided by: (a) an arbitral tribunal to: (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; (As Substituted with effect from 1st day of April, 2016) (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to: (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; or Senior advocate" has the meaning assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961); (As Substituted with effect from 1st day of April, 2016) (c) a senior advocate by way of legal services to a person other than a person ordinarily carrying out any activity relating to industry, commerce or any other business or profession
7	Omitted

8	Services by way of training or coaching in recreational activities relating to arts, culture or sports;
9	<p>Services provided:</p> <p>(a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of:</p> <p>(i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Government; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>“educational institution” means an institution providing services by way of:</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; (iii) education as a part of an approved vocational education course; (with effect from such date on which the Finance Bill, 2016 receives assent of the President of India)</p> <p>“approved vocational education course” means, -</p> <p>(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;” (with effect from such date on which the Finance Bill, 2016 receives assent of the President of India)</p>
9A	<p>Any services provided by:</p> <p>(i) the National Skill Development Corporation set up by the Government of India (ii) a Sector Skill Council approved by the National Skill Development Corporation; (iii) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council in relation to:</p> <p>(a) the National Skill Development Programme implemented by the National Skill Development Corporation; or (b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (c) any other Scheme implemented by the National Skill Development Corporation.</p>
9B	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme:</p> <p>(a) two-year full time residential Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management; (b) fellow programme in Management; (c) five years integrated programme in Management.</p>
9c	<p>Services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme</p>

9D	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training
10	Services provided to a recognised sports body by: (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body; (b) another recognised sports body;
11	Services by way of sponsorship of sporting events organised, (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by Central Civil Services Cultural and Sports Board; (d) as part of national games, by Indian Olympic Association; or (e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
12	Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of - (a) Omitted (b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (c) Omitted (d) canal, dam or other irrigation works; (e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; (f) Omitted
12A	Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of: (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act; under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: provided that nothing contained in this entry shall apply on or after the 1st April, 2020;
13	Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana; (ba) a civil structure or any other original works pertaining to the „In-situ rehabilitation of existing slum dwellers using land as a resource through private participation“under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers. (with effect from 1st March, 2016) (bb) a civil structure or any other original works pertaining to the „Beneficiary-led individual house construction/ enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (with effect from 1st March, 2016) (c) a building owned by an entity registered under section 12 AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public; (d) a pollution control or effluent treatment plant, except located as a part of a factory; or a structure meant for funeral, burial or cremation of deceased;

14	<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to, (As substituted with effect from 1st March, 2016) (a) railways, excluding monorail and metro;</p> <p>Explanation: The services by way of construction, erection, commissioning or installation of original works pertaining to monorail or metro, where contracts were entered into before 1st March, 2016, on which appropriate stamp duty, was paid, shall remain exempt. (b) a single residential unit otherwise than as a part of a residential complex; (c) low- cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the ‘Scheme of Affordable Housing in Partnership’ framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (with effect from 1st March, 2016) (ca) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under: (i) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission!Pradhan Mantri Awas Yojana; (ii) any housing scheme of a State Government. (d) post- harvest storage infrastructure for agricultural produce including cold storages for such purposes; or (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;</p>
14A	<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to an airport or port provided under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: provided that Ministry of Civil Aviation or the Ministry of Shipping in the Government of India, as the case may be, certifies that the contract had been entered into before the 1st March, 2015: provided further that nothing contained in this entry shall apply on or after the 1st April, 2020;</p>
15	<p>Services provided by way of temporary transfer or permitting the use or enjoyment of a copyright, (a) covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical or artistic works; or (b) of cinematograph films for exhibition in a cinema hall or cinema theatre;</p>
16	<p>Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador. (Rs. One Lakh Been substituted by Rs. 1.50 Lakh wef 01.04.2016)</p>
17	<p>Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;</p>
18	<p>Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent;</p>
19	<p>Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year;</p>
19A	<p>Services provided in relation to serving of food or beverages by a canteen maintained in a factory covered under the Factories Act, 1948 (63 of 1948), having the facility of air-conditioning or central air-heating at any time during the year.</p>
20	<p>Services by way of transportation by rail or a vessel from one place in India to another of the following goods - (a) Omitted (b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (c) defence or military equipment; (d) Omitted (e) Omitted (f) newspaper or magazines registered with the Registrar of Newspapers; (g) railway equipment or materials; (h) agricultural produce; (i) milk, salt and food grain including flours, pulses and rice; (j) chemical fertilizer, organic manure and oil cakes; (k) cotton, ginned or baled.</p>

21	Services provided by a goods transport agency, by way of transport in a goods carriage of, (a) agricultural produce; (b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty; (d) milk, salt and food grain including flours, pulses and; (e) chemical fertilizer, organic manure and oil cakes; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipment; (i) cotton, ginned or baled.
22	Services by way of giving on hire - (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods;
23	Transport of passengers, with or without accompanied belongings, by - (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-air-conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or; (c) stage carriage other than air-conditioned stage carriage; (with effect from 1st June 2016) Omitted With effect from 1st day of April, 2016
24	Omitted
25	Services provided to Government, a local authority or a governmental authority by way of: (a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation; or; (b) repair or maintenance of a vessel
26	Services of general insurance business provided under following schemes - (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; or (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna (q) Niramaya" Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999). (with effect from 1st April, 2016)
26A	Services of life insurance business provided under following schemes: (a) Janashree Bima Yojana (JBY); or (b) Aam Aadmi Bima Yojana (AABY); (c) life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension Bima Yojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana
26B	26B Services by way of collection of contribution under Atal Pension Yojana (APY)
26C	Services of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) under the Pension Fund Regulatory And Development Authority Act, 2013 (23 of 2013)

27	<p>Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:</p> <p>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not been elapsed from the date of entering into an agreement as an incubatee;</p>
28	<p>Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution:</p> <p>(a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of service tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;</p>
29	<p>Services by the following persons in respective capacities - (a) sub-broker or an authorised person to a stock broker; (b) authorised person to a member of a commodity exchange; (c) Omitted (d) Omitted (e) Omitted (f) selling agent or a distributor of SIM cards or recharge coupon vouchers; (g) business facilitator or a business correspondent to a banking company with respect to a Basic Savings Bank Deposit Account covered by Pradhan Mantri Jan Dhan Yojana in the banking company's rural area branch, by way of account opening, cash deposits, cash withdrawals, obtaining e-life certificate, Aadhar seeding; Basic Savings Bank Deposit Account means a Basic Savings Bank Deposit Account opened under the guidelines issued by Reserve Bank of India relating thereto. (ga) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g); (gb) business facilitator or a business correspondent to an insurance company in a rural area; (h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;</p>
30	<p>Carrying out an intermediate production process as job work in relation to (a) agriculture, printing or textile processing; (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act ,1985 (5 of 1986); (c) any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year;</p>
31	<p>Services by an organiser to any person in respect of a business exhibition held outside India;</p>
32	<p>Omitted</p>
33	<p>Services by way of slaughtering of animals;</p>
34	<p>Services received from a provider of service located in a non- taxable territory by (a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory;</p>
35	<p>Services of public libraries by way of lending of books, publications or any other knowledge- enhancing content or material;</p>
36	<p>Services by Employees' State Insurance Corporation to persons governed under the Employees' Insurance Act, 1948 (34 of 1948);</p>

37	Services by way of transfer of a going concern, as a whole or an independent part thereof;
38	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;
39	Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.
40	Services by way of loading, unloading, packing, storage or warehousing of rice, cotton, ginned or baled;
41	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;
42	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.

Provisions Applicable from Such date as the Central Government may, by notification in the Official Gazette, appoint.

43	Services by operator of Common Effluent Treatment Plant by way of treatment of effluent;
44	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;
45	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;
46	Service provided by way of exhibition of movie by an exhibitor to the distributor or an association of persons consisting of the exhibitor as one of its members;
47	Services by way of right to admission to, - (i) exhibition of cinematographic film, circus, dance, or theatrical performance including drama or ballet; (ii) recognised sporting event; (iii) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event, where the consideration for admission is not more than Rs 500 per person.
48	(48) Services provided by Government or a local authority to a business entity with a turnover up to rupees ten lakh in the preceding financial year.
49	(With effect from 1st day of April, 2016) Services provided by Employees' Provident Fund Organisation (EPFO) to persons governed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952)
50	(With effect from 1st day of April, 2016) Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999)
51	(With effect from 1st day of April, 2016) Services provided by Securities and Exchange Board of India (SEBI) set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.
52	(With effect from 1st day of April, 2016) Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination
53	(Inserted with effect from 1st June 2016) Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.
54	Services provided by Government or a local authority to another Government or local authority: Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994.
55	Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate;

56	Services provided by Government or a local authority where the gross amount charged for such services does not exceed ₹ 5000/- : Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994: Provided further that in case where continuous supply of service, as defined in clause (c) of rule 2 of the Point of Taxation Rules, 2011, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed ₹ 5000/- in a financial year;
57	Services provided by Government or a local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract;
58	Services provided by Government or a local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force;
59	Services provided by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for the purposes of agriculture;
60	Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution;
61	Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one-time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;
62	Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the financial year 2015-16 on payment of licence fee or spectrum user charges, as the case may be;
63	Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).”