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Finance Act 1994

Section 65 - Definitions

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65 . [1][Definitions.--

In this Chapter, unless the context other wise requires,--

(1) "actuary" has the meaning assigned to it in clause (1) of section 2 of the Insurance Act, 1938 (4 of 1938);

(2) "advertisement" includes any notice, circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas;

(3) "advertising agency" means any [55][person] engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;

[2][(3a) "aircraft" has the meaning assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

[38][(3b) "aircraft operator" means any person who provides the service of transport of goods or passengers by aircraft;]

(3c) "airport" has the meaning assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994(55 of 1994);

(3d) "airports authority" means the Airports Authority of India constituted under section 3 of the Airports Authority of India Act, 1994(55 of 1994) and also includes any person having the charge of management of an airport or a civil enclave;]

(4) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air

(5) "Appellate Tribunal" means the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962);

(6) "architect" means any person whose name is, for the time being, entered in the register of architects maintained under section 23 of the Architects Act, 1972 (20 of 1972), and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture;

(7) "assessee" means a person liable to pay the service tax and includes hi s agent;

[39][(7a) "auction of property" includes calling the auction or providing a facility, advertising or illustrating services, pre-auction price estimates, short-term storage services, repair or restoration services in relation to auction of property;]

[71][(7b) associated enterprise has the meaning assigned to it in section 92A of the Income-tax Act, 1961(43 of 1961);]

(8) "authorised dealer of foreign exchange" has the meaning assigned to "authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

(9) "authorised service station" means any service station, or centre, authorised by any motor vehicle manufacturer, to carry out any [80][service, repair, reconditioning or restoration] of any motor car, light motor vehicle or two wheeled motor vehicle manufactured by such manufacturer;

[39][(9a) "automated teller machine" means an interactive automatic machine designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions;

(9b) "automated teller machine operations, maintenance or management service" means any service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value-added services;

(9c) "banker to an issue" means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934(2 of 1934), carrying on the activities relating to an issue including acceptance of application, application money, allotment money and call money, refund of application money, payment of dividend and interest warrants;]

(10) "banking" has the meaning assigned to it in clause (b) of section 5 of the B anking Regulation Act, 1949 (10 of 1949);

(11) "banking company" has the meaning assigned to it in clause (a) of section 45 A of the Reserve Bank of India Act, 1934 (2 of 1934);

[3][(12) "banking and other financial services" means--

(a) the following services provided by a banking company or a financial institution including a non-banking financial company or any other body corporate [57][or commercial concern], namely:--

(i) financial leasing services including equipment leasing and hire-purchase;

[58][Explanation.--For the purposes of this item, "financial leasing" means a lease transaction where--

(i) contract for lease is entered into between two parties for leasing of a specific asset;

(ii) such contract is for use and occupation of the asset by the lessee;

(iii) the lease payment is calculated so as to cover the full cost of the asset together with the interest charges; and

(iv) the lessee is entitled to own, or has the option to own, the asset at the end of the lease period after making the lease payment;]

[40][***]

(iii) merchant banking services;

(iv) securities and foreign exchange (forex) broking;

(v) asset management including portfolio management, all forms of fund management, pension fund management, [59][custodial, depository and trust services];

[72][(iv) securities and foreign exchange (forex) broking, and purchase or sale of foreign currency, including money changing;]

(vii) provision and transfer of information and data processing; and

[41][(viii) banker to an issue services; and

(ix) other financial services, namely, lending, issue of pay order, demand draft, cheque, letter of credit and bill of exchange, transfer of money including telegraphic transfer, mail transfer and electronic transfer, providing bank guarantee, overdraft facility, bill discounting facility, safe deposit locker, safe vaults, operation of bank accounts;]

[73][(b) foreign exchange broking and purchase or sale of foreign currency, including money changing provided by a foreign exchange broker or an authorised dealer in foreign exchange or an authorised money changer, other than those covered under sub-clause (a);]

(13) " Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(14) "body corporate" has the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956 (1 of 1956);

(15) "broadcasting" has the meaning assigned to it in clause (c) of section 2 of the Prasar Bharti (Broadcasting Corp oration of India) Act, 1990 (25 of 1990) and also includes programme selection, scheduling or presentation of sound or visual matter on a radio or a television channel that is intended for public listening or viewing, as the case may be; and in the case of a broadcasting agency or organisation, having its head office situated in any place outside India, includes the activity of selling of time slots or obtaining sponsorships for broadcasting of any programme or [4][collecting the broadcasting charges or permitting the rights to receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electro-magnetic waves through space or through cables, direct to home signals or by any other means to cable operator including multi system operator or any other person on behalf of the said agency] or organisation, by its branch office or subsidiary or representative in India or any agent appointed in India or by any person who acts on its behalf in any manner;

(16) "broadcasting agency or organisation" means any agency or organisation engaged in providing service in relation to broadcasting in any manner and, in the case of a broadcasting agency or organisation, having its head office situated

in any place outside India, includes its branch office or subsidiary or representative in India or any agent appointed in India or any person who acts on its behalf in any manner, engaged in the activity of selling of time slots for broadcasting of any programme or obtaining sponsorships for programme or [4][collecting the broadcasting charges or permitting the rights to receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electromagnetic waves through space or through cables, direct to home signals or by any other means to cable operator, including multi system operator or any other person on behalf of the said agency] or organisation;

[5]['(17) "beauty treatment" includes hair cutting, hair dyeing, hair dressing, face and beauty treatment, cosmetic treatment, manicure, pedicure or counselling services on beauty, face care or make-up or such other similar services;';]

(18) "beauty parlour" means any establishment providing beauty treatment services;

[6][(19) "business auxiliary service" means any service in relation to,--

(i) promotion or marketing or sale of goods produced or provided by or belonging to the client; or

(ii) promotion or marketing of service provided by the client; or

[94][***]

(iii) any customer care service provided on behalf of the client; or

(iv) procurement of goods or services, which are inputs for the client; or

[7]['Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this

sub-clause, "inputs" means all goods or services intended for use by the client,;]

[7][(v) production or processing of goods for, or on behalf of, the client;]

(vi) provision of service on behalf of the client; or

(vii) a service incidental or auxiliary to any activity specified in sub-clauses (i) to (vi), such as billing, issue or collection or recovery of cheques, payments, maintenance of accounts and remittance, inventory management, evaluation or development of prospective customer or vendor, public relation services, management or supervision, and includes services as a commission agent, [88][but does not include any activity that amounts to manufacture of excisable goods].

[9][Explanation.--For the removal of doubts, it is hereby, declared that for the purposes of this clause,--

(a) "commission agent" means any person who acts on behalf of another person and causes sale or purchase of goods, or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person--

(i) deals with goods or services or documents of title to such goods or services; or

(ii) collects payment of sale price of such goods or services; or

(iii) guarantees for collection or payment for such goods or services; or

(iv) undertakes any activities relating to such sale or purchase of such goods or services;

[89][(b) excisable goods has the meaning assigned to it in clause (d) of section 2 of the Central Excise Act, 1944 (1 of 1944);

(c) manufacture has the meaning assigned to it in clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944);]

(19a) "business exhibition" means an exhibition,--

(a) to market; or

(b) to promote; or

(c) to advertise; or

(d) to showcase,

any product or service, intended for the growth in business of the producer or provider of such product or service, as the case may be;]

[95][(19b) business entity includes an association of persons, body of individuals, company or firm but does not include an individual;]

[60][(20) "cab" means--

(i) a motorcab, or

(ii) a maxicab, or

(iii) any motor vehicle constructed or adapted to carry more than twelve passengers, excluding the driver, for hire or reward:

Provided that the maxi cab referred to in sub-clause (ii) or motor vehicle referred to in sub-clause (iii) which is rented for use by an educational body imparting skill or knowledge or lessons on any subject or field, other than a commercial training or coaching centre, shall not be included within the meaning of cab;]

(21) "cable operator" has the meaning assigned to it in clause (aa) of section 2 of the Cable Television Networks (Regulation) Act, 1995 (7 of 1995);

(22) "cable service" has the meaning assigned to it in clause (b) of section 2 of the Cable Television Networks (Regulation) Act, 1995 (7 of 1995);

[76][(23) cargo handling service means loading, unloading, packing or unpacking of cargo and includes,--

(a) cargo handling services provided for freight in special containers or for non-containerised freight, services provided by a container freight terminal or any other freight terminal, for all modes of transport, and cargo handling service incidental to freight; and

(b) service of packing together with transportation of cargo or goods, with or without one or more of other services like loading, unloading, unpacking, but does not include, handling of export cargo or passenger baggage or mere transportation of goods;]

(24) "caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or ac coutrements for any purpose or occasion;

[2][(24a) "civil enclave" has the meaning assigned to it in clause (i) of section 2 of the Airports Authority

of India Act, 1994(55 of 1944);]

[7][(24b) "cleaning activity" means cleaning, including specialised cleaning services such as disinfecting,

exterminating or sterilising of objects or premises, of--

(i) commercial or industrial buildings and premises thereof; or

(ii) factory, plant or machinery, tank or reservoir of such commercial or industrial buildings and premises thereof,

but does not include such services in relation to agriculture, horticulture, animal husbandry or dairying;]

(25) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent;

[7][(25a) "club or association" means any person or body of persons providing services, facilities or

advantages, for a subscription or any other amount, to its members, but does not include--

(i) any body established or constituted by or under any law for the time being in force; or

(ii) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(iv) any person or body of persons associated with press or media;

(25b) [96]["commercial or industrial construction"] means--

(a) construction of a new building or a civil structure or a part thereof; or

(b) construction of pipeline or conduit; or

(c) completion and finishing services such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services, in relation to building or civil structure; or

(d) repair, alteration, renovation or restoration of, or similar services in relation to, building or civil structure, pipeline or conduit, which is--

(i) used, or to be used, primarily for; or

(ii) occupied, or to be occupied, primarily with; or

(iii) engaged, or to be engaged, primarily in,

commerce or industry, or work intended for commerce or industry, but does not include such services provided in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams;]

(26) "commercial training or coaching" means any training or coaching provided by a commercial training or coaching centre;

(27) "commercial training or coaching centre" means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes but does not include preschool coaching and training centre or any institute or establishment which issues any certificate or diploma or degree or any educational qualification recognised by law for the time being in force;

(28) [10][***]

(29) "commissioning and installation agency" means any agency providing service [11][in relation to

erection, commissioning or installation;]

(30) "computer network" has the meaning assigned to it in clause (j) of sub -section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

[12][(30a) "construction of complex" means--

(a) construction of a new residential complex or a part thereof; or

(b) completion and finishing services in relation to residential complex such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services; or

(c) repair, alteration, renovation or restoration of, or similar services in relation to, residential complex;]

(31) "consulting engineer" means any professionally qualified engineer or [43][any body corporate or any

other firm] who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner [77][to any person] in one or more disciplines of engineering;

(32) "convention" means a formal meeting or assembly which is not open to the general public, but does not include a meeting or assembly, the principal purpose of which is to provide any type of amusement, entertainment or recreation;

(33) "courier agency" means a [55][any person] engaged in the door-to-door transportation of time-

sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

[39][(33a) "credit card, debit card, charge card or other payment card service" includes any service provided,--

(i) by a banking company, financial institution including non-banking financial company or any other person

(hereinafter referred to as the issuing bank), issuing such card to a card holder;

(ii) by any person to an issuing bank in relation to such card business, including receipt and processing of application, transfer of embossing data to issuing bank's personalisation agency, automated teller machine personal identification number generation, renewal or replacement of card, change of address, enhancement of credit limit, payment updation and statement generation;

(iii) by any person, including an issuing bank and an acquiring bank, to any other person in relation to settlement of any amount transacted through such card.

Explanation.--For the purposes of this sub-clause, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card;

(iv) in relation to joint promotional cards or affinity cards or co-branded cards;

(v) in relation to promotion and marketing of goods and services through such card;

(vi) by a person, to an issuing bank or the holder of such card, for making use of automated teller machines of such person; and

(vii) by the owner of trade marks or brand name to the issuing bank under an agreement, for use of the trade mark or brand name and other services in relation to such card, whether or not such owner is a club or association and the issuing bank is a member of such club or association.

Explanation.--For the purposes of this sub-clause, an issuing bank and the owner of trade marks or brand name shall be treated as separate persons;]

(34) "credit rating agency" means any [55][person] engaged in the business of credit rating of any debt o

bligation or of any project or programme requiring finance, whether in the form of debt or other wise, and includes credit rating of any financial obligation, instrument or security, which has the purpose of providing a potential investor or any other person any information pertaining to the relative safety of timely payment of interest or principal;

(35) "custom house agent" means a person licensed, temporarily or other wise, under the regulations made under sub -section (2) of section 146 of the Customs Act, 1962 (52 of 1962);

[39][(35a) "customs airport" means an airport appointed as such under clause (a) of subsection (1) of

section 7 of the Customs Act, 1962(52 of 1962);]

(36) "data" has the meaning assigned to it in clause (o) of sub -section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

[7][(36a) "dredging" includes removal of material including, silt, sediments, rocks, sand, refuse, debris,

plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, port, harbour, backwater or estuary;]

[58][(36b) "design services" includes services provided in relation to designing of furniture, consumer

products, industrial products, packages, logos, graphics, websites and corporate identity designing and production of three dimensional models;

(36c) "development and supply of content" includes development and supply of mobile value added services, music, movie clips, ring tones, wall paper, mobile games, data, whether or not aggregated, information, news and animation films;]

(37) "dry cleaning" includes dry cleaning of apparels, garments or other textile, fur or leather articles;

(38) "dry cleaner" means any [55][person] providing service in relation to dr y cleaning;

(39) "electronic form" has the meaning assigned to it in clause (r) of sub -section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

[13][(39a) "erection, commissioning or installation" means any service provided by a commissioning and

installation agency, in relation to,--

(i) erection, commissioning or installation of plant, [44][machinery, equipment or structures, whether

pre-fabricated or otherwise]; or

(ii) installation of--

(a) electrical and electronic devices, including wirings or fittings therefore; or

(b) plumbing, drain laying or other installations for transport of fluids; or

(c) heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work; or

(d) thermal insulation, sound insulation, fire proofing or water proofing; or

(e) lift and escalator, fire escape staircases or travelators; or

(f) such other similar services;]

(40) "event management" means any service provided in relation to planning, promotion, organising or presentation of any arts, entertainment, business, [61][sports, marriage or any other event] and includes any consultation provided in this regard;

(41) "event manager" means any person who is engaged in providing any service in relation to event management in any manner;

(42) "facsimile (FAX)" means a form of telecommunication by which fixed graphic images, such as printed texts and pictures are scanned and the information converted into electrical signals for transmission over the telecommunication system;

(43) "fashion designing" includes any activity relating to conceptualising, outlining, creating the designs and preparing patterns for costumes, apparels, garments, clothing accessories, jewellery or any other articles intended to be worn by human beings and any other service incidental thereto;

(44) "fashion designer" means any person engaged in providing service in relation to fashion designing;

(45) "financial institution" has the meaning assigned to it in clause (c) of section 45 -I of the Reserve B ank of India Act, 1934 (2 of 1934);

(46) "foreign exchange broker" includes any authorised dealer of foreign exchange;

[2][(46a) "forward contract" has the meaning assigned to it in clause (c) of section 2 of the Forward

Contracts (Regulation) Act, 1952(74 of 1952);]

[14][(47) "franchise" means an agreement by which the franchisee is granted representational right to sell

or manufacture goods or to provide service or undertake any process identified with franchisor, whether or not a trade mark, service mark, trade name or logo or any such symbol, as the case may be, is involved;

(48) "franchisor" means any person who enters into franchise with a franchisee and includes any associate of franchisor or a person designated by franchisor to enter into franchise on hi s behalf and the term "franchisee" shall be construed accordingly;

(49) "general insurance business" has the meaning assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(50) "goods" has the meaning assigned to it in clause (7) of section 2 of the Sale of Goods Act, 1930 (3 of 1930);

[2][(50a) "goods carriage" has the meaning assigned to it in clause (14) of section 2 of the Motor Vehicles

Act, 1988(59 of 1988);

(50b) "goods transport agency" means any [45][person who] provides service in relation to transport of

goods by road and issues consignment note, by whatever name called;]

(51) "health and fitness service" means service for physical well being such as, sauna and steam bath, turkish bath, solarium, spas, reducing or slimming saloons, gymnasium, yoga, meditation, massage (excluding therapeutic massage)

or any other like service;

(52) "health club and fitness centre" means any establishment, including a hotel or a resort, providing health and fitness service;

(53) "information" has the meaning assigned to it in clause (v) of sub -section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

[71][(53a) information technology software means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment;]

(54) "insurance agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938);

(55) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business or life insurance business and includes risk assessment, claim settlement, survey and loss assessment;

[2][(55a) "intellectual property right" means any right to intangible property, namely, trade marks, designs,

patents or any other similar intangible property, under any law for the time being in force, but does not include copyright;

(55b) "intellectual property service" means,--

(a) transferring, [15][temporarily]; or

(b) permitting the use or enjoyment of,

any intellectual property right;]

(56) "intermediary or insurance intermediary" has the meaning assigned to it in clause (f) of sub -section (1) of section 2 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999);

[39][(56a) "international journey", in relation to a passenger, means his journey from any customs airport on board any aircraft to a place outside India;

(56b) "internet" means a global information system which is logically linked together by a globally unique address, based on Internet Protocol or its subsequent enhancements or upgradations and is able to support communications using the Transmission Control Protocol or Internet Protocol suite or its subsequent enhancements or upgradations and all other Internet Protocol compatible protocols;]

(57) "internet cafe" means a commercial establishment providing facility for accessing internet;

[78][(57a) internet telecommunication service includes,--

(i) internet backbone services, including carrier services of internet traffic by one Internet Service Provider to another Internet Service Provider,

(ii) internet access services, including provision of a direct connection to the internet and space for the customers web page,

(iii) provision of telecommunication services, including fax, telephony, audio conferencing and video conferencing, over the internet;]

(58) "insurer" means any person carrying on the general insurance business or life insurance business [46][and includes a re-insurer];

(59) "interior decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces, whether man-made or other wise and includes a landscape designer;

[39][(59a) "issue" means an offer of sale or purchase of securities to, or from, the public or the holder of securities;]

[62][***]

(61) "life insurance business" has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of

1938);

(62) "light motor vehicle" means any motor vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver;

(63) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording;

[7][(63a) "mailing list compilation and mailing" means any service in relation to--

(i) compiling and providing list of name, address and any other information from any source; or

(ii) sending document, information, goods or any other material in a packet, by whatever name called, by addressing, stuffing, sealing, metering or mailing,

for, or on behalf of, the client;]

[47][(64) "management, maintenance or repair" means any service provided by--

(i) any person under a contract or an agreement; or

(ii) a manufacturer or any person authorised by him,

in relation to,--

(a) management of properties, whether immovable or not;

(b) maintenance or repair of properties, whether immovable or not; or

(c) maintenance or repair including reconditioning or restoration, or servicing of any goods, excluding a motor vehicle;]

[79][Explanation.-- For the removal of doubts, it is hereby declared that for the purposes of this clause,--

(a) goods includes computer software;

(b) properties includes information technology software;]

[63][(65) "management or business consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation or business in any manner and includes any person who renders any advice, consultancy or technical assistance, in relation to financial management, human resources management, marketing management, production management, logistics management, procurement and management of information technology resources or other similar areas of management;]

(66) "mandap" means any immovable property as defined in section 3 of the Transfer of Property Act, 1882 (4 of 1882) and includes any furniture, fixtures, light fittings and floor coverings therein let out for a consideration for organising any official, social or business function;

[58][Explanation.--For the purposes of this clause, "social function" includes marriage;]

(67) "mandap keeper" means a person who allows temporary occupation of a mandap for a consideration for organising any official, social or business function;

[58][Explanation.--For the purposes of this clause, "social function" includes marriage;]

[17][(68) "manpower recruitment or supply agency" means any [55][person] engaged in providing any

service, directly or indirectly, in any manner for recruitment or supply of manpower, temporarily or otherwise, [77][to any other person];]

(69) "market research agency" means any [55][person] engaged in conducting market research in any

manner, in relation to any product, service or utility, including all types of customised and syndicated research services;

(70) "maxicab" has the meaning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(71) "motorcab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(72) "motor car" has the meaning assigned to it in clause (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(73) "motor vehicle" has the meaning assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(74) "non-banking financial company" has the meaning assigned to it in clause (f) of section 45 -I of the Reserve Bank of India Act, 1934 (2 of 1934);

(75) "on-line information and database access or retrieval" means providing data or information, retrievable or other wise, [80][to any person], in electronic form through a computer network;

[2][(75a) "opinion poll" means any service designed to secure information on public opinion regarding social, economic, political or other issues;

(75b) "opinion poll agency" means any person engaged in providing any service in relation to opinion poll;]

(76) "other port" has the meaning assigned to "port" in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908), but does not include the port defined in clause (80);

[2][(76a) "outdoor caterer" means a caterer engaged in providing services in connection with catering at a place other than his own [7][but including a place provided by way of tenancy or otherwise by the person receiving such services];]

[7][(76b) "packaging activity" means packaging of goods including pouch filling, bottling, labelling or

imprinting of the package, but does not include any packaging activity that amounts to 'manufacture' within the meaning of clause (f) of section 2 of the Central Excise Act, 1944(1 of 1944);]

(77) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages;

[2][(77a) "pandal or shamiana" means a place specially prepared or arranged for organising an official, social or business function;

[58][Explanation.--For the purposes of this clause, "social function" includes marriage;]

(77b) "pandal or shamiana contractor" means a person engaged in providing any service, either directly or indirectly, in connection with the preparation, arrangement, erection or decoration of a pandal or shamiana and includes the supply of furniture, fixtures, lights and lighting fittings, floor coverings and other articles for use therein;]

[39][[108][(77c) "passenger" means any person boarding an aircraft in India for performing domestic journey or international journey';]]

(78) "photography" includes still photography, motion picture photography, laser photography, aerial photography or fluorescent photography;

(79) "photography studio or agency" means any professional photographer or [49][any person] engaged in

the business of rendering service relating to photography;

(80) "policyholder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938 (4 of 1938);

(81) "port" has the meaning assigned to it in clause (q) of section 2 of the Maj or Port Trusts Act, 1963 (38 of 1963);

(82)[97][port service means any service rendered within a port or other port, in any manner;]

(83) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949 (38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy;

(84) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 (23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy;

(85) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 (56 of 1980) and includes any concern engaged in rendering services in the field of company secretaryship;

(86) "prescribed" means prescribed by rules made under this Chapter;

[2][(86a) "programme" means any audio or visual matter, live or recorded, which is intended to be

disseminated by transmission of electro-magnetic waves through space or through cables intended to be received by the general public either directly or indirectly through the medium of relay stations;

(86b) "programme producer" means [50][any person who] produces a programme on behalf of another person;]

[39][(86c) "public relations" includes strategic counselling based on industry, media and perception

research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotions, events and communications and crisis communications;]

[71][(86d) processing and clearing house means any person including the clearing corporation authorised or assigned by a recognised stock exchange, recognised association or a registered association to perform the duties and functions of a clearing house in relation to,--

(i) the periodical settlement of contracts for, or relating to, the sale or purchase of securities, goods or forward contracts and differences thereunder;

(ii) the delivery of, and payment for, securities, goods or forward contracts;

(iii) any other matter incidental to, or connected with, securities, goods and forward contracts;]

(87) "rail travel agent" means any person engaged in providing any service connected with booking of passage for travel by rail;

(88) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting, of real estate and includes a real estate consultant;

(89) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management, of real estate;

[2][(89a) "recognised association" has the meaning assigned to it in clause (j) of section 2 of the Forward Contracts (Regulation) Act, 1952(74 of 1952);

(89b) "registered association" has the meaning assigned to it in clause (jj) of section 2 of the Forward Contracts (Regulation) Act, 1952(74 of 1952);]

[39][(89c) "registrar to an issue" means any person carrying on the activities in relation to an issue including collecting application forms from investors, keeping a record of applications and money received from investors or paid to the seller of securities, assisting in determining the basis of allotment of securities, finalising the list of persons entitled to allotment of securities and processing and dispatching allotment letters, refund orders or certificates and other related documents;]

(90) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

[58][(90a) "renting of immovable property" includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce but does not include --

(i) renting of immovable property by a religious body or to a religious body; or

(ii) renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field, other than a commercial training or coaching centre;

Explanation [81][1]--For the purposes of this clause, "for use in the course or furtherance of business or commerce" includes use of immovable property as factories, office buildings, warehouses, theatres, exhibition halls and multiple-use buildings;]

[71][Explanation 2.-- For the removal of doubts, it is hereby declared that for the purposes of this clause renting of immovable property includes allowing or permitting the use of space in an immovable property, irrespective of the transfer of possession or control of the said immovable property;]

(91) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;

[7][(91a) "residential complex" means any complex comprising of--

(i) a building or buildings, having more than twelve residential units;

(ii) a common area; and

(iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system,

located within a premises and the layout of such premises is approved by any authority under law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this clause,--

(a) "personal use" includes permitting the complex for use as residence by another person on rent or without consideration;

(b) "residential unit" means a single house or a single apartment intended for use as a place of residence;]

(92) "scientific or technical consultancy" means any advice, consultancy, or scientific or technical assistance, rendered in any manner, either directly or indirectly, by a scientist or a technocrat, or any science or technology institution or organisation, [77][to any person], in one or more disciplines of science or technology;

(93) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(94) "security agency" means any [55][person] engaged in the business of rendering services relating to

the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity, whether of a personal nature or other wise, including the services of providing security personnel;

(95) "service tax" means tax leviable under the provisions of this Chapter;

[39][(95a) "share transfer agent" means any person who maintains the record of holders of securities and

deals with all matters connected with the transfer or redemption of securities or activities incidental thereto;]

(96) "ship" means a sea-going vessel and includes a sailing vessel;

[39][(96a) "ship management service" includes,--

(i) the supervision of the maintenance, survey and repair of ship;

(ii) engagement or providing of crews;

(iii) receiving the hire or freight charges on behalf of the owner;

(iv) arrangements for loading and unloading;

(v) providing for victualling or storing of ship;

(vi) negotiating contracts for bunker fuel and lubricating oil;

(vii) payment, on behalf of the owner, of expenses incurred in providing services or in relation to the management of ship;

(viii) the entry of ship in a protection or indemnity association;

(ix) dealing with insurance, salvage and other claims; and

(x) arranging of insurance in relation to ship;]

(97) "shipping line" means any person who owns or charters a ship and includes an enterprise which operates or manages the business of shipping;

[7][(97a) "site formation and clearance, excavation and earthmoving and demolition" includes,--

(i) drilling, boring and core extraction services for construction, geophysical, geological or similar purposes; or

(ii) soil stabilization; or

(iii) horizontal drilling for the passage of cables or drain pipes; or

(iv) land reclamation work; or

(v) contaminated top soil stripping work; or

(vi) demolition and wrecking of building, structure or road,

but does not include such services provided in relation to agriculture, irrigation, watershed development and drilling, digging, repairing, renovating or restoring of water sources or water bodies;]

[18][(98) "sound recording" means recording of sound on any media or device including magnetic storage device, and includes services relating to recording of sound in any manner such as sound cataloguing, storing of sound and sound mixing or re-mixing or any audio post-production activity;]

(99) "sound recording studio or agency" means any [55][person] engaged in the business of rendering any service relating to sound recording;

[39][(99a) "sponsorship" includes naming an event after the sponsor, displaying the sponsor's company logo or trading name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition; but does not include any financial or other support in the form of donations or gifts, given by the donors subject to the condition that the service provider is under no obligation to provide anything in return to such donors;]

(100) "steamer agent" means any person who undertakes, either directly or indirectly,--

(i) to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or

(ii) to book, advertise or canvass for cargo for or on behalf of a shipping line; or

(iii) to provide container feeder services for or on behalf of a shipping line;

[19][(101) "stock-broker" means a person, who has either made an application for registration or is registered as a stock-broker [90][***], in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992;]

(102) "storage and warehousing" includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage;

(103) [20][***]

[64][***]

[42][(104a) "survey and exploration of mineral" means geological, geophysical or other prospecting, surface or sub-surface surveying or map making service, in relation to location or exploration of deposits of mineral, oil or gas;]

[7][(104b) "survey and map-making" means geological, geophysical or any other prospecting, surface, sub- surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral;]

[39][(104c) "support services of business or commerce" means services provided in relation to business or commerce and includes evaluation of prospective customers, telemarketing, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation.--For the purposes of this clause, the expression "infrastructural support services" includes providing office along with office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security;]

(105) "taxable service" means any [21][service provided or to be provided],--

(a) [22][to any person], by a stock-broker in connection with the sale or purchase of securities listed on a recognised stock exchange;

[65][***]

(d) to a [51][policy holder or any person], by an [52][insurer, including re-insurer] carrying on general insurance business in relation to general insurance business;

(e) [77][to any person], by an advertising agency in relation to advertisement, in any manner;

(f) [80][to any person], by a courier agency in relation to door-to-door transportation of time sensitive documents, goods or articles;

[82][(g) to any person, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering including the discipline of computer hardware engineering.

Explanation.-- For the purposes of this sub-clause, it is hereby declared that services provided by a consulting engineer in relation to advice, consultancy or technical assistance in the disciplines of both computer hardware engineering and computer software engineering shall also be classifiable under this sub-clause;]

engineering but excluding the discipline of computer software engineering];

(h) [77][to any person], by a custom house agent in relation to the entry or departure of conveyances or the import or export of goods;

(i) to a shipping line, by a steamer agent in relation to a ship's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder services;

(j) [77][to any person], by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner;

[23][(k) [77][to any person], by a manpower recruitment or supply agency in relation to the recruitment or supply of manpower, temporarily or otherwise, in any manner;]

[58][Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this sub-

clause, recruitment or supply of manpower includes services in relation to pre-recruitment screening, verification of the credentials and antecedents of the candidate and authenticity of documents submitted by the candidate;]

(l) [80][to any person], by an air travel agent in relation to the booking of passage for travel by air;

(m) to [83][any person], by a mandap keeper in relation to the use of mandap in any manner including the facilities [24][provided or to be provided to [83][such person] in relation to such use and also the services, if

any, provided or to be provided as a caterer].

(n) to any person, by a tour operator in relation to a tour;

(o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab;

(p) [77][to any person], by an architect in hi s professional capacity, in any manner;

(q) [77][to any person], by an interior decorator in relation to planning, design or beautification of spaces, whether man-made or other wise, in any manner;

[67][(r) [77][to any person], by a management or business consultant in connection with the management of

any organisation or business, in any manner;]

(s) [77][to any person], by a practising chartered accountant in hi s professional capacity, in any manner;

(t) [77][to any person], by a practising cost accountant in hi s professional capacity, in any manner;

(u) [77][to any person], by a practising company secretary in hi s professional capacity, in any manner;

(v) [77][to any person], by a real estate agent in relation to real estate;

(w) [77][to any person], by a security agency in relation to the security of any property or person, by providing

security personnel or other wise and includes the provision of services of investigation, detection or verification of any fact or activity;

(x) [77][to any person], by a credit rating agency in relation to credit rating of any financial obligation, instrument or security;

(y) [77][to any person], by a market research agency in relation to market research of any product, service or utility, in any manner;

(z) [77][to any person], by an underwriter in relation to underwriting, in any manner;

(za) [77][to any person], by a scientist or a technocrat, or any science or technology institution or organisation, in relation to scientific or technical consultancy;

(zb) [80][to any person], by a photography studio or agency in relation to photography, in any manner;

(zc) [77][to any person], by any [55][person] in relation to holding of a convention, in any manner;

[68][***]

(zh) [80][to any person], by [49][any person], , in relation to on-line information and database access or

retrieval or both in electronic form through computer network, in any manner;

(zi) [77][to any person], by a video production agency in relation to video-tape production, in any manner;

(zj) [77][to any person], by a sound recording studio or agency in relation to any kind of sound recording;

(zk) to [83][any person], by a broadcasting agency or organisation in relation to broadcasting in any manner and, in the case of a broadcasting agency or organisation, having its head office situated in any place outside India, includes service provided by its branch office or subsidiary or representative in India or any agent appointed in India or by any person who acts on its behalf in any manner, engaged in the activity of selling of time slots for broadcasting of any programme or obtaining sponsorships for programme or [25][collecting the broadcasting charges or permitting the rights to

receive any form of communication like sign, signal, writing, picture, image and sounds of all kinds by transmission of electromagnetic waves through space or through cables, direct to home signals or by any other means to cable operator, including multi system operator or any other person on behalf of the said agency] .

Explanation.-- For the removal of doubts, it is hereby declared that so long as the radio or television programme broadcast is received in India and intended for listening or viewing, as the case may be, by the public, such service shall be a taxable service in relation to broadcasting, even if the encryption of signals or beaming thereof through the satellite might have taken place outside India;

(zl) to a [51][policy holder or any person] or [52][insurer, including re-insurer], by an actuary, or

intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services concerning general insurance business;

[27][(zm) [80][to any person], by a banking company or a financial institution including a non-banking financial company, or any other body corporate [69][or commercial concern], in relation to banking and other financial services;]

(zn)[98][to any person, by any other person, in relation to port services in a port, in any manner:

Provided that the provisions of section 65A shall not apply to any service when the same is rendered wholly within the port]

(zo) [80][to any person], by an authorised service station, in relation to any service [27][, repair,

reconditioning or restoration of motor cars; light motor vehicles] or two wheeled motor vehicles, in any manner;

(zp) [28][***]

(zq) [80][to any person], by a beauty parlour in relation to beauty treatment;

(zr) to any person, by a cargo handling agency in relation to cargo handling services;

(zs) [29][to any person, by a cable operator, including a multi system operator,] in relation to cable services;

(zt) [80][to any person], by a dry cleaner in relation to dry cleaning;

(zu) [77][to any person], by an event manager in relation to event manage men t;

(zv) to any person, by a fashion designer in relation to fashion designing;

(zw) to any person, by a health club and fitness centre in relation to health and fitness services;

(zx) to a [51][policy holder or any person] by an [52][insurer, including re-insurer] carrying on life insurance business [30][in relation to the risk cover in life insurance];

(zy) to a [51][policy holder or any person] or [52][insurer, including re-insurer] by an actuary, or

intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services concerning life insurance business;

(zz) [80][to any person], by a rail travel agent in relation to booking of passage for travel by rail;

(zza) to any person, by a storage or warehouse keeper in relation to storage and warehousing of goods;

(zzb) to [83][any person], by [49][any person], in relation to business auxiliary service;

(zzc) to any person, by a commercial training or coaching centre in relation to commercial training or coaching;

[99][Explanation.--For the removal of doubts, it is hereby declared that the expression commercial training or coaching centre occurring in this sub-clause and in clauses (26), (27) and (90a) shall include any centre or institute, by whatever name called, where training or coaching is imparted for consideration, whether or not such centre or institute is registered as a trust or a society or similar other organisation under any law for the time being in force and carrying on its activity with or without profit motive and the expression commercial training or coaching shall be construed accordingly]

(zzd) [80][to any person], by a commissioning and installation agency in relation to [31][erection, commissioning or installation];

(zze) to a franchisee, by the franchisor in relation to franchise;

(zzf) to any person, by an internet cafe in relation to access of internet;

(zzg) [80][to any person], by [49][any other person] in relation to [53][management, maintenance or repair];

(zzh) to any person, by a technical testing and analysis agency, in relation to technical testing and analysis;

(zzi) to any person, by a technical inspection and certification agency, in relation to technical inspection and certification;

(zzj) [32][***]

[84][(zzk) to any person, by a foreign exchange broker, including an authorised dealer in foreign exchange or an authorised money changer, other than a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern referred to in sub-clause (zm);]

[100][(zzl) to any person, by any other person, in relation to port services in other port, in any manner:

Provided that the provisions of section 65A shall not apply to any service when the same is rendered wholly within other port;

(zzm) to any person, by airports authority or by any other person, in any airport or a civil enclave:

Provided that the provisions of section 65A shall not apply to any service when the same is rendered wholly within the airport or civil enclave;]

(zzn) to any person, by an aircraft operator, in relation to transport of goods by aircraft;

(zzo) to an exhibitor, by the organiser of a business exhibition, in relation to business exhibition;

(zzp) [80][to any person], by a goods transport agency, in relation to transport of goods by road in a goods carriage;

(zzq) to any person, by [49][any other person], in relation to [34][commercial or industrial construction [101][***]];

[102][Explanation.--For the purposes of this sub-clause, the construction of a new building which is intended for sale, wholly or partly, by a builder or any person authorised by the builder before, during or after construction (except in cases for which no sum is received from or on behalf of the prospective buyer by the builder or the person authorised by the builder before grant of completion certificate by the *authority competent to issue such certificate under any law for the time being in force) shall be deemed to be service provided by the builder to the buyer;]

(zzr) to any person, by the holder of intellectual property right, in relation to intellectual property service;

(zzs) to any person, by an opinion poll agency, in relation to opinion poll;

(zzt) [77][to any person], by an outdoor caterer;

(zzu) to any person, by a programme producer, in relation to a programme;

(zzv) [80][to any person], by any person, in relation to survey and exploration of mineral;

(zzw) [77][to any person], by a pandal or shamiana contractor in relation to a pandal or shamiana in any manner and also includes the services, if any, [35][provided or to be provided] as a caterer;

(zzx) [80][to any person], by a travel agent, in relation to the booking of passage for travel;

(zzy) to any person, by a member of a recognised association or a registered association, in relation to a forward contract;]

[7]["(zzz) to any person by any other person, in relation to transport of goods other than water, through pipeline or other conduit;

(zzza) to any person, by any other person, in relation to site formation and clearance, excavation and earthmoving and demolition and such other similar activities;

(zzzb) to any person, by any other person, in relation to dredging;

(zzzc) to any person, by any other person, other than by an agency under the control of, or authorised by, the Government, in relation to survey and map-making;

(zzzd) to any person, by any other person, in relation to cleaning activity;

(zzze) to its members, by any club or association in relation to provision of services, facilities or advantages for a subscription or any other amount;

(zzzf) to any person, by any other person, in relation to packaging activity;

(zzzg) to any person, by any other person, in relation to mailing list compilation and mailing;

(zzzh) to any person, by any other person, in relation to construction of complex;]

[102][Explanation.--For the purposes of this sub-clause, construction of a complex which is intended for sale, wholly or partly, by a builder or any person authorised by the builder before, during or after construction (except in cases for which no sum is received from or on behalf of the prospective buyer by the builder or a person authorised by the builder before the grant of completion certificate by the *authority competent to issue such certificate under any law for the time being in force) shall be deemed to be service provided by the builder to the buyer;]

[39][(zzzi) to any person, by a registrar to an issue, in relation to sale or purchase of securities;

(zzzj) to any person, by a share transfer agent, in relation to securities;

(zzzk) to any person, by any other person, in relation to automated teller machine operations, maintenance or management service, in any manner;

(zzzl) to a banking company or a financial institution including a non-banking financial company or any other body corporate or a firm, by any person, in relation to recovery of any sums due to such banking company or financial institution, including a non-banking financial company, or any other body corporate or a firm, in any manner;

(zzzm) to any person, by any other person, in relation to sale of space or time for advertisement, in any manner; but

does not include sale of space for advertisement in print media and sale of time slots by a broadcasting agency or organisation.

Explanation 1.--For the purposes of this sub-clause, "sale of space or time for advertisement" includes,--

(i) providing space or time, as the case may be, for display, advertising, showcasing of any product or service in video programmes, television programmes or motion pictures or music albums, or on billboards, public places, buildings, conveyances, cell phones, automated teller machines, internet;

(ii) selling of time slots on radio or television by a person, other than a broadcasting agency or organisation; and

(iii) aerial advertising.

[70][Explanation 2.--For the purposes of this sub-clause, "print media" means,--

(i) "newspaper" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867(25 of 1867);

(ii) "book" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867(25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;]

[103][(zzzn) to any person, by any other person receiving sponsorship, in relation to such sponsorship, in any manner;

(zzzo) to any passenger, by an aircraft operator, in relation to scheduled or non-scheduled air transport of such passenger embarking in India for domestic journey or international journey;]

Explanation 1.--For the purposes of this sub-clause, economy class in an aircraft meant for scheduled air transport of passengers means,--

(i) where there is more than one class of travel, the class attracting the lowest standard fare; or

(ii) where there is only one class of travel, that class.

Explanation 2.--For the purposes of this sub-clause, in an aircraft meant for non-scheduled air transport of passengers, no class of travel shall be treated as economy class;

[91][(zzzp) to any person, by any other person, in relation to transport of goods by rail, in any manner;]

(zzzq) to any person, by any other person, in relation to support services of business or commerce, in any manner;

(zzzr) to any person, by any other person, in relation to auction of property, movable or immovable, tangible or intangible, in any manner, but does not include auction of property under the directions or orders of a court of law or auction by the Government;

[102][Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, auction by the Government means the Government property being auctioned by any person acting as auctioneer;]

(zzzs) to any person, by any other person, in relation to managing the public relations of such person, in any manner;

(zzzt) to any person, under a contract or an agreement, by any other person, in relation to ship management service;

(zzzu) to any person, by any other person, in relation to [85][internet telecommunication service];

(zzzv) to any person, by any other person, in relation to transport of such person embarking from any port or other port in India, by a cruise ship.

Explanation.--For the purposes of this sub-clause, "cruise ship" means a ship or vessel used for providing recreational or pleasure trips, but does not include a ship or vessel used for private purposes or a ship or vessel of, or less than, fifteen net tonnage;

(zzzw) to any person, by any other person, in relation to credit card, debit card, charge card or other payment card service, in any manner;]

[54][***]

and the term "service provider" shall he construed accordingly;

[58][(zzzx) to any person, by the telegraph authority in relation to telecommunication service;

(zzzy) to any person, by any other person in relation to mining of mineral, oil or gas;

(zzzz) [104][to any person, by any other person, by renting of immovable property or any other service in relation to such renting, for use in the course of or, for furtherance of, business or commerce]

Explanation 1.--For the purposes of this sub-clause, "immovable property" includes--

(i) building and part of a building, and the land appurtenant thereto;

(ii) land incidental to the use of such building or part of a building;

(iii) the common or shared areas and facilities relating thereto; and

(iv) in case of a building located in a complex or an industrial estate, all common areas and facilities relating thereto, within such complex or estate, but does not include--

(a) vacant land solely used for agriculture, aquaculture, farming, forestry, animal husbandry, mining purposes;

(b) vacant land, whether or not having facilities clearly incidental to the use of such vacant land;

(c) land used for educational, sports, circus, entertainment and parking purposes; and

(d) building used solely for residential purposes and buildings used for the purposes of accommodation, including hotels, hostels, boarding houses, holiday accommodation, tents, camping facilities.

[102][(v) vacant land, given on lease or license for construction of building or temporary structure at a later stage to be used for furtherance of business or commerce;]

Explanation 2.--For the purposes of this sub-clause, an immovable property partly for use in the course or furtherance of business or commerce and partly for residential or any other purposes shall be deemed to be immovable property for use in the course or furtherance of business or commerce;

(zzzza) to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Explanation.--For the purposes of this sub-clause, "works contract" means a contract wherein,--

(i) transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and

(ii) such contract is for the purposes of carrying out,--

(a) erection, commissioning or installation of plant, machinery, equipment or structures, whether prefabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or

(b) construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or

(c) construction of a new residential complex or a part thereof; or

(d) completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or

(e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;

(zzzzb) to any person, by any other person in relation to development and supply of content for use in telecommunication services, advertising agency services and on-line information and database access or retrieval services;

(zzzzc) to any person, by any other person, except a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern referred to in sub-clause (zm), in relation to asset management including portfolio management and all forms of fund management;

(zzzzd) to any person, by any other person in relation to design services, but does not include service provided by--

(i) an interior decorator referred to in sub-clause (q); and

(ii) a fashion designer in relation to fashion designing referred to in sub-clause (zv);]

[71][(zzzze) to any person, by any other person in relation to information technology software [105][***], including,--

(i) development of information technology software,

(ii) study, analysis, design and programming of information technology software,

(iii) adaptation, upgradation, enhancement, implementation and other similar services related to information technology software,

(iv) providing advice, consultancy and assistance on matters related to information technology software, including conducting feasibility studies on implementation of a system, specifications for a database design, guidance and assistance during the startup phase of a new system, specifications to secure a database, advice on proprietary information technology software,

(v) [92][providing] the right to use information technology software for commercial exploitation including right to reproduce, distribute and sell information technology software and right to use software components for the creation of and inclusion in other information technology software products,

(vi) [92][providing] the right to use information technology software supplied electronically;

(zzzzf) to a policy holder, by an insurer carrying on life insurance business, in relation to management of investment, under unit linked insurance business, commonly known as Unit Linked Insurance Plan (ULIP) scheme.

Explanation.-- For the purposes of this sub-clause,--

(i) management of segregated fund of unit linked insurance business by the insurer shall be deemed to be the service provided by the insurer to the policy holder in relation to management of investment under unit linked insurance business; and

[106][(ii) the gross amount charged by the insurer from the policy holder for the said service provided or to be provided shall be equal to the maximum amount fixed by the Insurance Regulatory and Development Authority established under section 3 of the Insurance Regulatory and Development Authority Act, 1999(41 of 1999), as fund management charges for unit linked insurance plan or the actual amount charged for the said purpose by the insurer from the policy holder, whichever is higher;]

(zzzzg) to any person, by a recognised stock exchange in relation to assisting, regulating or controlling the business of buying, selling or dealing in securities and includes services provided in relation to trading, processing, clearing and settlement of transactions in securities;

(zzzzh) to any person, by a recognised association or a registered association in relation to assisting, regulating or controlling the business of the sale or purchase of any goods or forward contracts and includes services provided in relation to trading, processing, clearing and settlement of transactions in goods or forward contracts;

(zzzzi) to any person, by a processing and clearinghouse in relation to processing, clearing and settlement of transactions in securities, goods or forward contracts including any other matter incidental to, or connected with, such securities, goods and forward contracts;

(zzzzj) to any person, by any other person in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances;]

[93][(zzzzk) to any person, by any other person, in relation to cosmetic surgery or plastic surgery, but does not include any surgery undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, degenerative diseases, injury or trauma;

(zzzzl) to any person, by any other person, in relation to transport of --

(i) coastal goods;

(ii) goods through national waterway; or

(iii) goods through inland water.

Explanation.-- For the purposes of this sub-clause,--

(a) coastal goods has the meaning assigned to it in clause (7) of section 2 of the Customs Act, 1962 (52 of 1962);

(b) national waterway has the meaning assigned to it in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985);

(c) inland water has the meaning assigned to it in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zzzzm) to a business entity, by any other business entity, in relation to advice, consultancy or assistance in any branch of law, in any manner:

Provided that any service provided by way of appearance before any court, tribunal or authority shall not amount to taxable service.

[107][***]]

[102][(zzzzn) to any person, by any other person, for promotion, marketing, organising or in any other manner assisting in organising games of chance, including lottery, Bingo or Lotto in whatever form or by whatever name called, whether or not conducted through internet or other electronic networks;

(zzzzo) by any hospital, nursing home or multi-specialty clinic,--

(i) to an employee of any business entity, in relation to health check-up or preventive care, where the payment for such check-up or preventive care is made by such business entity directly to such hospital, nursing home or multi-specialty clinic; or

(ii) to a person covered by health insurance scheme, for any health check-up or treatment, where the payment for such health check-up or treatment is made by the insurance company directly to such hospital, nursing home or multi-specialty clinic;

(zzzzp) to any business entity, by any other person, in relation to storing, keeping or maintaining of medical records of employees of a business entity;

(zzzzq) to any person, by any other person, through a business entity or otherwise, under a contract for promotion or marketing of a brand of goods, service, event or endorsement of name, including a trade name, logo or house mark of a business entity by appearing in advertisement and promotional event or carrying out any promotional activity for such goods, service or event.

Explanation.--For the purposes of this sub-clause, brand includes symbol, monogram, label, signature or invented words which indicate connection with the said goods, service, event or business entity;

(zzzzr) to any person, by any other person, by granting the right or by permitting commercial use or exploitation of any event including an event relating to art, entertainment, business, sports or marriage organised by such other person;

(zzzzs) to any person, by an electricity exchange, by whatever name called, approved by the Central Electricity Regulatory Commission constituted under section 76 of the Electricity Act, 2003(36 of 2003), in relation to trading, processing, clearing or settlement of spot contracts, term ahead contracts, seasonal contracts, derivatives or any other electricity related contract;

(zzzzt) to any person, by any other person, for--

(a) transferring temporarily; or

(b) permitting the use or enjoyment of,

any copyright defined in the Copyright Act, 1957(14 of 1957), except the rights covered under sub-clause (a) of clause (1) of section 13 of the said Act;;

(zzzzu) to a buyer, by a builder of a residential complex, or a commercial complex, or any other person authorised

by such builder, for providing preferential location or development of such complex but does not include services covered under sub-clauses (zzg), (zzq), (zzzh) and in relation to parking place.

Explanation.--For the purposes of this sub-clause, preferential location means any location having extra advantage which attracts extra payment over and above the basic sale price;]

(106) "technical testing and analysis" means any service in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or [71][information technology software or] any immovable property, but does not include any testing or analysis service provided in relation to human beings or animals;

[39][Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this clause, "technical testing and analysis" includes testing and analysis undertaken for the purpose of clinical testing of drugs and formulations; but does not include testing or analysis for the purpose of determination of the nature of diseased condition, identification of a disease, prevention of any disease or disorder in human beings or animals;]

(107) "technical testing and analysis agency" means any agency or person engaged in providing service in relation to technical testing and analysis;

(108) "technical inspection and certification" means inspection or examination of goods or [86][process or material or information technology software] or any immovable property to certify that such goods or [86][process or material or information technology software] or immovable property qualifies or maintains the specified standards, including functionality or utility or quality or safety or any other characteristic or parameters, but does not include any service in relation to inspection and certification of pollution levels;

(109) "technical inspection and certification agency" means any agency or person engaged in providing service in r elation to technical inspection and certification;

[58][(109a) "telecommunication service" means service of any description provided by means of any

transmission, emission or reception of signs, signals, writing, images and sounds or intelligence or information of any nature, by wire, radio, optical, visual or other electro-magnetic means or systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception by a person who has been granted a licence under the first proviso to sub-section (1) of section 4 of the Indian Telegraph Act, 1885(13 of 1885) and includes--

(i) voice mail, data services, audio tex services, video tex services, radio paging;

(ii) fixed telephone services including provision of access to and use of the public switched telephone network for the transmission and switching of voice, data and video, inbound and outbound telephone service to and from national and international destinations;

(iii) cellular mobile telephone services including provision of access to and use of switched or non-switched networks for the transmission of voice, data and video, inbound and outbound roaming service to and from national and international destinations;

(iv) carrier services including provision of wired or wireless facilities to originate, terminate or transit calls, charging for interconnection, settlement or termination of domestic or international calls, charging for jointly used facilities including pole attachments, charging for the exclusive use of circuits, a leased circuit or a dedicated link including a speech circuit, data circuit or a telegraph circuit;

(v) provision of call management services for a fee including call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic callback, call answer, voice mail, voice menus and video conferencing;

(vi) private network services including provision of wired or wireless telecommunication link between specified points for the exclusive use of [83][such person];

(vii) data transmission services including provision of access to wired or wireless facilities and services specifically designed for efficient transmission of data; and

(viii) communication through facsimile, pager, telegraph and telex,

but does not include service provided by--

(a) any person in relation to on-line information and database access or retrieval or both referred to in sub-clause (zh) of clause (105);

(b) a broadcasting agency or organisation in relation to broadcasting referred to in sub-clause (zk) of clause (105); and

(c) any person in relation to [85][internet telecommunication service] referred to in sub-clause (zzzu) of clause (105);]

(110) "telegraph" has the meaning assigned to it in clause (1) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885);

(111) "telegraph authority" has the meaning assigned to it in clause (6) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885) and includes a person who has been granted a licence under the first proviso to sub -section (1) of section 4 of that Act;

(112) "telex" means a typed communication by using teleprinters through telex exchanges;

(113) "tour" means a journey from one place to another irrespective of the distance between such places;

(114) "tourist vehicle" has the meaning assigned to it in clause (43) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

[87][(115) "tour operator" means any person engaged in the business of planning, scheduling, organising or arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours in a tourist vehicle or a contract carriage by whatever name called, covered by a permit, other than a stage carriage permit, granted under the Motor Vehicles Act, 1988(59 of 1988) or the rules made thereunder.

Explanation.-- For the purposes of this clause, the expression tour does not include a journey organised or arranged for use by an educational body, other than a commercial training or coaching centre, imparting skill or knowledge or lessons on any subject or field;]

(115a) "travel agent" means any person engaged in providing any service connected with booking of passage for travel, but does not include air travel agent and rail travel agent;]

(116) "underwriter" has the meaning assigned to it in clause (f) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(117) "underwriting" has the meaning assigned to it in clause (g) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(118) "vessel" has the meaning assigned to it in clause (z) of section 2 of the Maj or Port Trusts Act, 1963 (38 of 1963);

(119) "video production agency" means any professional videographer or any commercial concern engaged in the business of rendering services relating to video-tape production;

[37][(120) "video-tape production" means the process of any recording of any programme, event or

function on a magnetic tape or on any other media or device and includes services relating thereto such as editing, cutting, colouring, dubbing, title printing, imparting special effects, processing, adding, modifying or deleting sound, transferring from one media or device to another, or undertaking any video post-production activity, in any manner;']

(121) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, shall apply, so far as may be, in relation to service tax as they apply in relation to a duty of excise.

[39][Explanation.--For the purposes of this section, taxable service includes any taxable service provided

or to be provided by any unincorporated association or body of persons to a member thereof, for cash, deferred payment or any other valuable consideration.]

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1. Substituted by the Finance Act, 2003 , w.e.f . 14 - 5 - 2003 . Prior to its substitution, section 65 , as amended by the Finance (No. 2) Act, 1996 and later on substituted by the Finance Act, 1997 , Finance (No. 2) Act, 1998 , w .e. f. 16 - 10 - 1998 , Finance Act, 2001 , w.e.f . 16 - 7 - 2001 and Finance Act, 2002 , w.e.f . 16 - 8 - 2002 , read as under :

'65 . Definitions.-

(1) In this Chapter, unless the context other wise requires,--

(1) "actuary" has the meaning assigned to it in clause (1) of section 2 of the Insurance Act, 1938 (4 of 1938);

(2) "advertisement" includes any notice, circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas;

(3) "advertising agency" means any commercial concern engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;

(45) "insurance agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938);

(46) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business or life insurance business and includes risk assessment, claim settlement, survey and loss assessment;

(47) "intermediary or insurance intermediary" has the meaning assigned to it in sub -clause (f) of clause (1) of section 2 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999);

(48) "insurer" means any person carrying on the general insurance business or life insurance business in India;

(49) "interior decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces, whether man-made or other wise and includes a landscape designer;

(50) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the sub scriber and includes a speech circuit, a data circuit or a telegraph circuit;

(51) "life insurance business" has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(52) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording;

(53) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation;

(54) "mandap" means any immovable property as defined in section 3 of the Transfer of Property Act, 1882 (4 of 1882) and includes any furniture, fixtures, light fittings and floor coverings therein let out for a consideration for organising any official, social or business function;

(55) "mandap keeper" means a person who allows temporary occupation of a mandap for a consideration for organising any official, social or business function;

(56) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client;

(57) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customised and syndicated research services;

(58) "maxi cab" has the me ning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(59) "motor cab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(60) "non-banking financial company" has the meaning assigned to it in clause (f) of section 45 -I of the Reserve B ank of India Act, 1934 (2 of 1934);

(61) "on-line information and database access or retrieval" means providing data or information, retrievable or other wise, to a customer, in electronic form through a computer network;

(62) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages;

(63) "photography" includes still photography, motion picture photography, laser photography, aerial photography or fluorescent photography;

(64) "photography studio or agency" means any professional photographer or a commercial concern engaged in the business of rendering service relating to photography;

(65) "policy holder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938 (4 of 1938);

(66) "port" has the meaning assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(67) "port services" means any service rendered by a port or any person authorised by the port, in any manner, in relation to a vessel or goods;

(68) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949 (38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy;

(69) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 (23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy;

(70) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 (56 of 1980) and includes any concern engaged in rendering services in the field of company secretaryship;

(71) "prescribed" means prescribed by rules made under this Chapter;

(72) "rail travel agent" means any person engaged in providing any service connected with booking of passage for travel by rail;

(73) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting, of real estate and includes a real estate consultant;

(74) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management, of real estate;

(75) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(76) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;

(77) "scientific or technical consultancy" means any advice, consultancy, or scientific or technical assistance, rendered in any manner, either directly or indirectly, by a scientist or a technocrat, or any science or technology institution or organisation, to a client, in one or more disciplines of science or technology;

(78) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(79) "security agency" means any commercial concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity, whether of a personal nature or other wise, including the services of providing security personnel;

(80) "service tax" means tax leviable under the provisions of this Chapter;

(81) "ship" means a sea-going vessel and includes a sailing vessel;

(82) "shipping line" means any person who owns or charters a ship and includes an enterprise which operates or manages the business of shipping;

(83) "sound recording" means recording of sound on a magnetic storage device and includes editing thereof, in any manner;

(84) "sound recording studio or agency" means any commercial concern engaged in the business of rendering any service relating to sound recording;

(85) "steamer agent" means any person who undertakes, either directly or indirectly,--

(a) to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or

(b) to book, advertise or canvass for cargo for or on behalf of a shipping line; or

(c) to provide container feeder services for or on behalf of a shipping line;

(86) "stock-broker" means a stock-broker who has either made an application for registration or is registered as a stock-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(87) "storage and warehousing" includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage;

(88) "sub-broker" means a sub -broker who has either made an application for registration or is registered as a sub -broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(89) "subscriber" means a person to whom any service of a telephone connection or a facsimile or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority;

(90) "taxable service" means any service provided,--

(a) to an investor, by a stock-broker in connection with the sale or purchase of securities listed on a recognised stock exchange;

(45) "insurance agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938);

(46) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business or life insurance business and includes risk assessment, claim settlement, survey and loss assessment;

(47) "intermediary or insurance intermediary" has the meaning assigned to it in sub -clause (f) of clause (1) of section 2 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999);

(48) "insurer" means any person carrying on the general insurance business or life insurance business in India;

(49) "interior decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces, whether man-made or other wise and includes a landscape designer;

(50) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the sub scriber and includes a speech circuit, a data circuit or a telegraph circuit;

(51) "life insurance business" has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(52) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording;

(53) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation;

(54) "mandap" means any immovable property as defined in section 3 of the Transfer of Property Act, 1882 (4 of 1882) and includes any furniture, fixtures, light fittings and floor coverings therein let out for a consideration for organising any official, social or business function;

(55) "mandap keeper" means a person who allows temporary occupation of a mandap for a consideration for organising any official, social or business function;

(56) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client;

(57) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customised and syndicated research services;

(58) "maxi cab" has the meaning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(59) "motor cab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(60) "non-banking financial company" has the meaning assigned to it in clause (f) of section 45 -I of the Reserve Bank of India Act, 1934 (2 of 1934);

(61) "on-line information and database access or retrieval" means providing data or information, retrievable or other wise, to a customer, in electronic form through a computer network;

(62) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages;

(63) "photography" includes still photography, motion picture photography, laser photography, aerial photography or fluorescent photography;

(64) "photography studio or agency" means any professional photographer or a commercial concern engaged in the business of rendering service relating to photography;

(65) "policy holder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938 (4 of 1938);

(66) "port" has the meaning assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(67) "port services" means any service rendered by a port or any person authorised by the port, in any manner, in relation to a vessel or goods;

(68) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949 (38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy;

(69) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 (23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy;

(70) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 (56 of 1980) and includes any concern engaged in rendering services in the field of company secretaryship;

(71) "prescribed" means prescribed by rules made under this Chapter;

(72) "rail travel agent" means any person engaged in providing any service connected with booking of passage for travel by rail;

(73) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting, of real estate and includes a real estate consultant;

(74) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management, of real estate;

(75) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(76) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;

(77) "scientific or technical consultancy" means any advice, consultancy, or scientific or technical assistance, rendered in any manner, either directly or indirectly, by a scientist or a technocrat, or any science or technology institution or organisation, to a client, in one or more disciplines of science or technology;

(78) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);

(79) "security agency" means any commercial concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity, whether of a personal nature or other wise, including the services of providing security personnel;

(80) "service tax" means tax leviable under the provisions of this Chapter;

(81) "ship" means a sea-going vessel and includes a sailing vessel;

(82) "shipping line" means any person who owns or charters a sh ip and includes an enterprise which operates or manages the business of sh ipping;

(83) "sound recording" means recording of sound on a magnetic storage device and includes editing thereof, in any manner;

(84) "sound recording studio or agency" means any commercial concern engaged in the business of rendering any service relating to sound recording;

(85) "steamer agent" means any person who undertakes, either directly or indirectly,--

(a) to perform any service in connection with the sh ip's husbandry or dispatch including the rendering of administrative work related thereto; or

(b) to book, advertise or canvass for cargo for or on behalf of a sh ipping line; or

(c) to provide container feeder services for or on behalf of a sh ipping line;

(86) "stock-broker" means a stock-broker who has either made an application for registration or is registered as a stock-broker in accordance with the rules and regulations made under the Securities and Exchange B oard of India Act, 1992 (15 of 1992);

(87) "storage and warehousing" includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage;

(88) "sub-broker" means a sub -broker who has either made an application for registration or is registered as a sub -broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(89) "subscriber" means a person to whom any service of a telephone connection or a facsimile or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority;

(90) "taxable service" means any service provided,--

(a) to an investor, by a stock-broker in connection with the sale or purchase of securities listed on a recognised stock exchange;

(b) to a sub scriber, by the telegraph authority in relation to a telephone connection;

(c) to a sub scriber, by the telegraph authority in relation to a pager;

(d) to a policy holder, by an insurer carrying on general insurance business in relation to general insurance business;

(e) to a client, by an advertising agency in relation to advertisement, in any manner;

(f) to a customer, by a courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles:

(g) to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering;

(h) to a client, by a custom house agent in relation to the entry or departure; of conveyances or the import or export of goods;

(i) to a sh ipping line, by a steamer agent in relation to a sh ip's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder

services;

(j) to a client, by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner;

(k) to a client, by a manpower recruitment agency in relation to the recruitment of manpower, in any manner;

(l) to a customer, by an air travel agent in relation to the booking of passage for travel by air;

(m) to a client, by a mandap keeper in relation to the use of mandap in any manner including the facilities provided to the client in relation to such use and also the services, if any rendered as a caterer;

(n) to any person, by a tour operator in relation to a tour;

(o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab;

(p) to a client, by an architect in hi s professional capacity, in any manner;

(q) to a client, by an interior decorator in relation to planning, design or beautification of spaces, whether man-made or other wise, in any manner;

(r) to a client, by a management consultant in connection with the management of any organisation, in any manner;

(s) to a client, by a practising chartered accountant in hi s professional capacity, in any manner;

(t) to a client, by a practising cost accountant in hi s professional capacity, in any manner;

(u) to a client, by a practising company secretary in hi s professional capacity, in any manner;

(v) to a client, by a real estate agent in relation to real estate;

(w) to a client, by a security agency in relation to the security of any property or person, by providing security personnel or other wise and includes the provision of services of investigation, detection or verification of any fact or activity;

(x) to a client, by a credit rating agency in relation to credit rating of any financial obligation, instrument or security;

(y) to a client, by a market research agency in relation to market research of any product, service or utility, in any manner;

(z) to a client, by an underwriter in relation to underwriting, in any manner;

(za) to a client, by a scientist or a technocrat, or any science or technology institution or organisation, in relation to scientific or technical consultancy;

(zb) to a customer, by a photography studio or agency in relation to photography, in any manner;

(zc) to a client, by any commercial concern in relation to holding of a convention, in any manner;

(zd) to a sub scriber, by the telegraph authority in relation to a leased circuit;

(ze) to a sub scriber, by the telegraph authority in relation to a communication through telegraph;

(zf) to a sub scriber, by the telegraph authority in relation to a communication through telex;

(zg) to a sub scriber, by the telegraph authority in relation to a facsimile communication;

(zh) to a customer, by a commercial concern, in relation to on-line information and database access or retrieval or both in electronic form through computer network, in any manner;

(zi) to a client, by a video production agency in relation to video-tape production, in any manner;

(zj) to a client, by a sound recording studio or agency in relation to any kind of sound recording;

(zk) to a client, by a broadcasting agency or organisation in relation to broadcasting in any manner and, in the case of a broadcasting agency or organisation, having its head office situated in any place outside India, includes service provided by its branch office or subsidiary or representative in India or any agent appointed in India or by any person who acts on its behalf in any manner, engaged in the activity of selling of time slots for broadcasting of any programme or obtaining sponsorships for programme or collecting broadcasting charges on

behalf of the said agency or organisation.

Explanation.-- For the removal of doubts, it is hereby declared that so long as the radio or television programme broadcast is received in India and intended for listening or viewing, as the case may be, by the public, such service sh all be a taxable service in relation to broadcasting, even if the encryption of the signals or beaming thereof through the satellite might have taken place outside India;

(zl) to a policy holder or insurer, by an actuary, or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services concerning general insurance business;

(zm) to a customer, by a banking company or a financial institution including a non-banking financial company, in relation to banking and other financial services;

(zn) to any person, by a port or any person authorised by the port, in relation to port services, in any manner;

(zo) to a customer, by an authorised service station, in relation to any service or repair of motor cars or two wheeled motor vehicles, in any manner;

(zp) to a customer, by a body corporate other than the body corporate referred to in sub -clause (zm), in relation to banking and other financial services;

(zq) to a customer, by a beauty parlour in relation to beauty treatment;

(zr) to any person, by a cargo handling agency in relation to cargo handling services;

(zs) to a customer, by a cable operator in relation to cable services;

(zt) to a customer, by a dry cleaner in relation to dry cleaning;

(zu) to a client, by an event manager in relation to event management;

(zv) to any person, by a fashion designer in relation to fashion designing;

(zw) to any person, by a health club and fitness centre in relation to health and fitness services;

(zx) to a policy holder, by an insurer carrying on life insurance business in relation to life insurance business;

(zy) to a policy holder or insurer by an actuary, or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services concerning life insurance business;

(zz) to a customer, by a rail travel agent in relation to booking of passage for travel by rail;

(zza) to any person, by a storage or warehouse keeper in relation to storage and warehousing of goods;

and the term "service provider" shall be construed accordingly; (91) "telegraph" has the meaning assigned to it in clause (7) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885);

(92) "telegraph authority" has the meaning assigned to it in clause (6) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885) and includes a person who has been granted a licence under the first proviso to sub -section (1) of section 4 of that Act;

(93) "telex" means a typed communication by using teleprinters through telex exchanges;

(94) "tour" means a journey from one place to another irrespective of the distance between such places;

(95) "tourist vehicle" has the meaning assigned to it in clause (43) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(96) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made thereunder;

(97) "underwriter" has the meaning assigned to it in clause (f) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(98) "underwriting" has the meaning assigned to it in clause (g) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(99) "vessel" has the meaning assigned to it in clause (z) of section 2 of the Maj or Port Trusts Act, 1963 (38 of 1963);

(100) "video production agency" means any professional videographer or any commercial concern engaged in

the business of rendering services relating to videotape production;

(101) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape and includes editing thereof, in any manner;

(102) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, sh all apply, so far as may be, in relation to service tax as they apply in relation to a duty of excise."

2. Inserted by the Finance (No. 2) Act, 2004 w.e.f 10.09.2004.

3. Substituted by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 for the following clause:-

"(12) "banking and other financial service" means--

(a) the following services provided by a banking company or a financial institution including a non-banking financial company or any other body corp orate, namely:--

(i) financial leasing services including equipment leasing and hi re-purchase by a body corp orate;

(ii) credit card services;

(iii) merchant banking services;

(iv) securities and foreign exchange (forex) broking;

(v) asset management including portfolio management, all forms of fund management, pension fund management, custodial, depository and trust services, but does not include cash management;

(vi) advisory and other auxiliary financial services including investment and portfolio research and advice, advice on me rgers and acquisitions and advice on corporate restructuring and strategy; and

(vii) provision and transfer of information and data processing;

(b) foreign exchange broking provided by a foreign exchange broker other than those covered under sub-clause (a);"

4. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "collecting the broadcasting charges on behalf of the said agency".

5. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(17) "beauty treatment" means face and beauty treatment, cosmetic treatment, manicure, pedicure or counselling services on beauty, face care or make-up;"

6. Substituted by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 for the following clause:-

"(19) "business auxiliary Service" means any service in relation to,--

(i) promotion or marketing or sale of goods produced or provided by or belonging to the client; or

(ii) promotion or marketing of service provided by the client; or

(iii) any customer care service provided on behalf of the client; or

(iv) any incidental or auxiliary support service such as billing, collection or recovery of cheques, accounts and remittance, evaluation of prospective customer and public relation services,

and includes services as a commission agent, but does not include any information technology service.

Explanation.-- For the removal of doubts, it is hereby declared that for the purposes of this clause "information technology service" means any service in relation to designing, developing or maintaining of computer software, or computerized data processing or system networking, or any other service primarily in relation to operation of computer systems;"

7. Inserted by the Finance Act, 2005 w.e.f. 16.06.2005.

8. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(v) production of goods on behalf of the client; or"

9. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this clause, "information technology service" means any service in relation to designing, developing or maintaining of computer software, or computerised data processing or system networking, or any other service primarily in relation to operation of computer systems;"

10. Omitted by Finance (No. 2) Act, 2004w.e.f. 10.09.2004 . Prior to omission it read as under:-

"(28) "commissioning or installation" means any service provided by a commissioning and installation agency in relation to commissioning or installation of plant, machinery or equipment;"

11. Substituted for the words "in relation to commissioning or installation" by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 .

12. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"[(30a) "construction service" means,--

(a) construction of new building or civil structure or a part thereof; or

(b) repair, alteration or restoration of, or similar services in relation to, building or civil structure, which is--

(i) used, or to be used, primarily for; or

(ii) occupied, or to be occupied, primarily with; or

(iii) engaged, or to be engaged, primarily in,

commerce or industry, or work intended for commerce or industry, but does not include road, airport, railway, transport terminal, bridge, tunnel, long distance pipeline and dam;] "

13. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"[(39a) "erection, commissioning or installation" means any service provided by a commissioning and installation agency in relation to erection, commissioning or installation of plant, machinery or equipment;]"

14. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(47) "franchise" means an agreement by which--

(i) franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified with franchisor, whether or not a trade mark, service mark, trade name or logo or any such symbol, as the case may be, is involved;

(ii) the franchisor provides concepts of business operation to franchisee, including know-how, me thod of operation, managerial expertise, marketing technique or training and standards of quality control except passing on the ownership of all know-how to franchisee;

(iii) the franchisee is required to pay to the franchisor, directly or indirectly, a fee; and

(iv) the franchisee is under an obligation not to engage in selling or providing similar goods or services or process, identified with any other person;"

15. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "whether permanently or otherwise".

16. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(64) "maintenance or repair" means any service provided by--

(i) any person under a maintenance contract or agreement; or

(ii) a manufacturer or any person authorised by hi m,

in relation to maintenance or repair or servicing of any goods or equipment, excluding motor vehicle;

17. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 or the following :-

"(68) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client;"

18. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(98) "sound recording" means recording of sound on a magnetic storage device and includes editing thereof, in any

manner;"

19. Substituted by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 for the following clause:-

"(101) "stock-broker" means a stock-broker who has either made an application for registration or is registered as a stock-broker in accordance with the rules and regulations made under the Securities and Exchange B oard of India Act, 1992 (15 of 1992);"

20. Omitted by Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 . Prior to omission it read as under:-

"(103) "sub-broker" means a sub -broker who has either made an application for registration or is registered as a sub -broker in accordance with the rules and regulations made under the Securities and Exchange B oard of India Act, 1992 (15 of 1992);"

21. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "service provided".

22. Substituted for the words "to an investor" by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 .

23. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(k) to a client, by a manpower recruitment agency in relation to the recruitment of manpower, in any manner;"

24. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "provided to the client in relation to such use and also the services, if any, rendered as a caterer;"

25. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "collecting the broadcasting charges on behalf of the said agency or organisation".

26. Substituted by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 for the following clause:-

"(zm) to a customer, by a banking company or a financial institution including a non-banking financial company, in relation to banking and other financial services;"

27. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "or repair of motor cars".

28. Omitted by the Finance (No. 2) Act, 2004w.e.f. 10.09.2004 . Prior to omission it read as under:-

"(zp) to a customer, by a body corporate other than the body corporate referred to in sub -clause (zm), in relation to banking and other financial services;"

29. Substituted for the words "to a customer, by a cable operator" by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 .

30. Substituted for the words "in relation to life insurance business" by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 .

31. Substituted for the words "commissioning or installation" by the Finance (No. 2) Act, 2004 w.e.f. 10.09.2004 .

32. Omitted by the Finance Act, 2005 w.e.f. 16.06.2005. Prior to omission it was as under :-

"(zzj) to a customer, by an authorised service station, in relation to any service or repair of any light motor vehicle"

33. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words " sub-clauses (zm) and (zp)".

34. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "construction service"

35. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the word "rendered".

36. Substituted by Finance (No. 2) Act, 2004 w.e.f 10.09.2004 for the following clause:-

"(115) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made thereunder;"

37. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the following :-

"(120) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape and includes editing thereof, in any manner;"

38. Substituted by the Finance Act, 2006. Prior to substitution, it read as under:

"(3b) "aircraft operator" means any commercial concern which provides the service of transport of goods by aircraft;"

39.Inserted by the Finance Act, 2006.

40.Omitted by the Finance Act, 2006. Prior to omission, it read as under:

"(ii) credit card services;"

41. Substituted by the Finance Act, 2006. Prior to substitution, it read as under:

"(viii) other financial services, namely, lending ; issue of pay order, demand draft, cheque, letter of credit and bill of exchange; providing bank guarantee, over draft facility, bill discounting facility, safe deposit locker, safe vaults; operation of bank accounts;"

42.Substituted for the words "developing or maintaining of computer software, or computerised data processing" by the Finance Act, 2006.

43.Substituted for the words "an engineering firm" by the Finance Act, 2006.

44.Substituted for the words "machinery or equipment" by the Finance Act, 2006.

45.Substituted for the words "commercial concern which" by the Finance Act, 2006.

46.Substituted for the words "in India" by the Finance Act, 2006.

47.Substituted by the Finance Act, 2006. Prior to substitution, it read as under:

(i) any person under a contract or an agreement; or

(ii) a manufacturer or any person authorised by him,

in relation to,--

(a) maintenance or repair including reconditioning or restoration, or servicing of any goods or equipment, excluding motor vehicle; or

(b) maintenance or management of immovable property;"

48.Substituted by the Finance Act, 2006, Prior to substitution, it read as under:

"relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation"

49.Substituted for the words "a commercial concern" by the Finance Act, 2006.

50.Substituted for the words " a commercial concern which" by the Finance Act, 2006.

51.Substituted for the words "policy holder" by the Finance Act, 2006.

52.Substituted for the words "insurer" by the Finance Act, 2006.

53.Substituted for the words "maintenance or repair" by the Finance Act, 2006.

54.Omitted by the Finance Act, 2006. Prior to omission, it read as under:

"Explanation.-For the removal of doubts, it is hereby declared that where any service provided or to be provided by a person, who has established a business or has a fixed establishment from which the service is provided or to be provided, or has his permanent address or usual place of residence, in a country other than India and such service is received or to be received by a person who has his place of business, fixed establishment, permanent address or, as the case may be, usual place of residence, in India such service shall be deemed to be taxable service for the purposes of this clause;"

55.Substituted by the Finance Act, 2006 for the words "commercial concern".

56.Substituted by the Finance Act, 2006 for the words "commercial concern".

57. Substituted for " or [55][any other person]" by the Finance Act, 2007, w.e.f. 01.06.2007.

58. Inserted by the Finance Act, 2007, w.e.f. 01.06.2007.

59. Substituted for " custodial, depository and trust services, but does not include cash management" by the Finance Act, 2007, w.e.f. 01.06.2007.

60. Substituted for "(20) "cab" means a motorcab or maxicab;" by the Finance Act, 2007, w.e.f. 01.06.2007.

61. Substituted for " sports or any other event" by the Finance Act, 2007, w.e.f. 01.06.2007.

62. Omitted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to omission, it read as under:-

"(60) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the sub scriber and includes a speech circuit, a data circuit or a telegraph circuit;"

63. Substituted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to substitution, it read as under:-

"(65) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, [48][in relation to financial management, human resources management, marketing management, production management, logistics management, procurement and management of information technology resources or other similar areas of management];"

64. Omitted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to omission, it read as under:-

"(104) "subscriber" means a person to whom any service of a telephone connection or a facsimile (FAX) or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority;"

65. Omitted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to omission, it read as under:-

"(b) to a sub scriber, by the telegraph authority in relation to a telephone connection;

(c) to a sub scriber, by the telegraph authority in relation to a pager;"

66. Substituted for "[2]but not in the discipline of computer hardware engineering or computer software engineering" by the Finance Act, 2007, w.e.f. 01.06.2007.

67. Substituted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to substitution, it read as under:-

"(r) to a client, by a management consultant in connection with the management of any organisation, in any manner;"

68. Omitted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to omission, it read as under:-

"(zd) to a sub scriber, by the telegraph authority in relation to a leased circuit;

(ze) to a sub scriber, by the telegraph authority in relation to a communication through telegraph;

(zf) to a sub scriber, by the telegraph authority in relation to a communication through telex;

(zg) to a sub scriber, by the telegraph authority in relation to a facsimile (FAX) communication;"

69. Substituted for " or [56][any other person]" by the Finance Act, 2007, w.e.f. 01.06.2007.

70. Substituted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to substitution, it read as under:-

"Explanation 2.--For the purposes of this sub-clause, "print media" means "book" and "newspaper" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867(25 of 1867);"

71. Inserted by the Finance Act, 2008.

72. Substituted by the Finance Act, 2008 for the following :-

"(vi) advisory and other auxiliary financial services including investment and portfolio research and advice, advice on mergers and acquisitions and advice on corporate restructuring and strategy;"

73. Substituted by the Finance Act, 2008 for the following :-

"[(b) foreign exchange broking provided by a foreign exchange broker other than those covered under sub-clause]"

74. Omitted by the Finance Act, 2008 for the words any information technology service and.

75. Omitted by the Finance Act, 2008 for the following :-

"(b) "information technology service" means any "service in relation to designing, [42][or developing of computer software] or system networking, or any other service primarily in relation to operation of computer systems;';]"

76. Substituted by the Finance Act, 2008 for the following :-

""cargo handling service" means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerised freight, services provided by a container freight terminal or any other freight terminal, for all modes of transport and cargo handling service incidental to freight, but does not include handling of export cargo or passenger baggage or mere transportation of goods;"

77. Substituted by the Finance Act, 2008 for the words to a client.

78. Substituted by the Finance Act, 2008 for the following :-

"[39][(57a) "internet telephony" means telecommunication service through internet and includes fax, audio conferencing and video conferencing."

79. Substituted by the Finance Act, 2008 for the following:-

"[58][Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this clause, "goods" includes computer software;]"

80. Substituted by the Finance Act, 2008 for the words :-

to a customer

81. Numbered as Explanation 1 by the Finance Act, 2008.

82. Substituted by the Finance Act, 2008 for the following:-

"(g) to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering [66][including the discipline of computer hardware engineering but excluding the discipline of computer software engineering]"

83. Substituted by the Finance Act, 2008 for the words a client and the client.

84. Substituted by the Finance Act, 2008 for the following:-

"(zzk) to a customer, by a foreign exchange broker other than those brokers in relation to banking and other financial services referred to in [33][sub-clause (zm)] ;"

85. Substituted by the Finance Act, 2008 for the words internet telephony.

86. Substituted by the Finance Act, 2008 for the words process or material.

87. Substituted by the Finance Act, 2008 for the following:-

"[36](115) "tour operator" means any person engaged in the business of planning, scheduling, organising or arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988(59 of 1988) or the rules made thereunder;"

88. Substituted by the Finance (No. 2) Act, 2009 for the following : -

"but does not include [74][***] any activity that amounts to "manufacture" within the meaning of clause (f) of section 2 of the Central Excise Act, 1944(1 of 1944)"

89. Inserted and Substituted by the Finance (No. 2) Act, 2009 :"for the following :- "(b) [75][***]"

90. Omitted by the Finance (No. 2) Act, 2009 for the words : -

"or sub-broker, as the case may be"

91. Substituted by the Finance (No. 2) Act, 2009 for the following : -

"(zzzp) to any person, by any other person other than Government railway as defined in clause (20) of section 2 of the Railways Act, 1989(24 of 1989), in relation to transport of goods in containers by rail, in any manner;"

92. Substituted by the Finance (No. 2) Act, 2009 w.e.f. 16th May 2008 for the following : -

"acquiring"

93. Inserted by the Finance (No. 2) Act, 2009.

94. Omitted by the Finance Act, 2010 w.e.f. 01.06.2007. Prior text was "[71][Explanation.-- For the purposes of this clause, it is hereby declared that purchase or sale of foreign currency, including money changing includes purchase or sale of foreign currency, whether or not the consideration for such purchase or sale, as the case may be, is specified separately;]"

95. Inserted by the Finance Act, 2010 w.e.f. 01.06.2007.

96. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "commercial or industrial construction service".

97. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "port service" means any service rendered by a port or other port or any person authorised by such port or other port, in any manner, in relation to a vessel or goods".

98. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "to any person, by a port or any person authorised by the port, in relation to port services, in any manner;".

99. Inserted by the Finance Act, 2010 w.e.f. 01.07.2003.

100. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "(zzl) to any person, by other port or any person authorised by that port in relation to port services, in any manner,

2[(zzm) to any person, by airports authority or any person authorised by it, in an airport or a civil enclave;"

101. Omitted by the Finance Act, 2010 w.e.f. 01.06.2007. Prior text was : "service".

102. Inserted by the Finance Act, 2010 w.e.f. 01.06.2007.

103. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "(zzzn) to any body corporate or firm, by any person receiving sponsorship, in relation to such sponsorship, in any manner, but does not include services in relation to sponsorship of sports events;

(zzzo) to any passenger, by an aircraft operator, in relation to scheduled or non-scheduled air transport of such passenger embarking in India for international journey, in any class other than economy class."

104. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "to any person, by any other person in relation to renting of immovable property for use in the course or furtherance of business or commerce."

105. Omitted by the Finance Act, 2010 w.e.f. 01.06.2007. Prior text was "for use in the course, or furtherance, of business or commerce".

106. Substituted by the Finance Act, 2010 w.e.f. 01.06.2007 for the following: "(ii) the gross amount charged by the insurer from the policy holder for the said services provided or to be provided shall be equivalent to the difference between,--

(a) premium paid by the policy holder for the Unit Linked Insurance Plan policy; and

(b) the sum of premium paid for or attributable to risk cover, whether for life, health or other specified purposes, and the amount segregated for actual investment.

Illustration

Total premium paid for the Unit Linked Insurance Plan policy = Rs. 100

Risk premium = Rs. 10

Amount actually invested = Rs. 85

Gross amount charged for the service provided = Rs. 5 [100-(10+85)];

(iii) in addition to the amount referred to in clause (ii), the gross amount charged shall include any amount charged subsequently, whether or not periodically, by the insurer from the policy holder in relation to management of investment under unit linked insurance business;"

107. Omitted by the Finance Act, 2010 w.e.f. 01.06.2007. Prior text was "Explanation.--For the purposes of this sub-clause, business entity includes an association of persons, body of individuals, company or firm, but does not include an individual;"

108. Substituted by Finance Act, 2010 w.e.f. 01.06.2007 for the following : "(77c) "passenger" means any person boarding, at any customs airport, an aircraft for performing an international journey, but does not include--

(i) a person who has arrived at such customs airport from a place outside India and is in transit through India, provided that he does not pass through immigration and does not leave customs area and continues his journey to a place outside India; and

(ii) a person employed or engaged by the aircraft operator in any capacity on board the aircraft."

* "authority competent" includes besides any Government authority (i) architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or (ii) chartered engineer registered with the Institution of Engineers (India); or (iii) licensed surveyor of the respective local body of the city or town or village or development or planning authority; who is authorised under any law for the time being in force, to issue a completion certificate in respect of residential or commercial or industrial complex, as a precondition for its occupation vide Service Tax (Removal of Difficulty) Order, 2010 w.e.f. 01.07.2010.