

Dated: 25-07-2014.

CIRCULAR No.2/2014

/3531

Subject: Expanding the uniform list of services to be followed in Special Economic Zones - reg.

The approval of the Ministry of Commerce & Industry, New Delhi regarding Uniform list of services containing 58 Nos. of Service items communicated vide letter No.D.12/25/2012-SEZ dated 16-09-2013 has been circulated vide this office Circular No. 2/2013 dated 26-09-2013 to all Developers, Co-Developers and Units in SEZs coming under the jurisdiction of this office to enable them to avail the service tax benefits by default. Further, Ministry of Commerce & Industry vide letter No. D.12/19/2013-SEZ dated 19-11-2013 has communicated approval of two more service items (*Rent-a-Cab Scheme Operators Services and SEZ Online Services*) to include in the uniform list of services. Accordingly, the same has been placed in the Unit Approval Committee meeting of respective SEZs and approved. The Department of Commerce vide their letter No. D.12/19/2013-SEZ dated 19-06-2014 has again expanded the uniform list of services from the 60 Nos. of services to 63 Nos. (*Air Travel Agent Services, Rail Travel Agent's Services and Travel Agent's Services*) and which has been included in the default list of service and circulated vide this office Circular No.1/2014 dated 02-07-2014 to all SEZs entities of Kerala and Karnataka.

The Department of Commerce vide letter F. No. D. 12/19/2013-SEZ dated 09-07-2014 has now expanded the uniform list of service from the existing 63 nos. of services to 66 nos. for carrying out authorized operations of entities in SEZs under the jurisdiction of Zonal Development Commissioner, Cochin SEZ. The following are the services now included in the default list of services:-

1. Business Support Service.
2. Transport Passengers by Air.
3. Accommodation Service.

The approval of the additional three more services are circulating to the SEZ entities to enable them to avail the service tax benefits for their authorized operation. The consolidated list of services containing 66 nos. is attached as Annexure-A. The Service Tax exemption of these services is subject to the provisions of Department of Revenue Notification No. 12/2013-Service Tax dated 01-07-2013.

In case the Developer/Co-Developer/Unit require any particular services, which have not been included in the default list, for carrying out their authorised operations, they may approach the respective Approval Committee with adequate justifications on its nexus with their authorised operations.

Yours faithfully,

(Dr. Saigena A.N)

Development Commissioner

Encl. as above.

To

All Developer, Co-Developers & Units of SEZs located in Kerala & Karnataka.





## Annexure - A

Default List of Services approved by Department of Commerce, Ministry of Commerce & Industry, Govt. India.	
Sl. No.	List of Approved Services
1	Airport Authority Services
2	Architect Services
3	Asset Management Services
4	Advertising agency Services
5	Airport Services
6	Banking and other financial services
7	Business Exhibition Services
8	Cargo Handling Services
9	Chartered Accountant Services
10	Cleaning Activity Services
11	Clearing & Forwarding agents Services
12	Commercial or industrial construction Services
13	Company Secretary Services
14	Computer network Services
15	Consulting Engineer's Services
16	Cost Accountant Services
17	Courier Services
18	Credit rating agency Services
19	Custom house agent services
20	Commercial training & coaching services
21	Convention Services
22	Copyright Services
23	Design Services
24	Development & Supply of content Services
25	Erection, commission and installation services
26	General insurance business Services
27	Goods transport agency Services
28	Information Technology Software Services
29	Interior decorator Services
30	Internet communication Services
31	Intellectual property services
32	Legal consultancy services
33	Management, maintenance or repair services
34	Manpower Recruitment and supply agency Services
35	Market research agency Services
36	Other Port Services
37	Outdoor caterer Services
38	Packaging activity services
39	Port Services
40	Processing & clearing house services
41	Renting of immovable property services
42	Security Agency Services
43	Site formation & clearance, excavation, earth moving
44	Storage & warehousing services
45	Supply of tangible goods
46	Survey & map making services
47	Scientific or technical consultancy service
48	Sound recording studio or agency service
49	Technical inspection and certification
50	Technical Testing and Analysis services
51	Telecommunication Services
52	Transport of goods by Air Services
53	Transport of goods by Rail Services
54	Transport of goods by Road Services
55	Works contract services
56	Transport of goods services
57	Construction Services
58	On-line Information and database access services
59	Rent-a-cab Scheme Operator's Services
60	SEZ Online Services
61	Air Travel Agent Services
62	Rail Travel Agent's Services
63	Travel Agent's Services
64	Business Support Service
65	Transport Passengers by Air
66	Accommodation Service

*[Handwritten signature]*

**K.C. RAMAKRISHNAN**  
Asst. Development Commissioner

