

No. 10/20/2011-SEZ/
Government of India
Ministry of Commerce and Industry
Department of Commerce
Office of the Development Commissioner
Noida Special Economic Zone
Noida – Dadri Road, Phase-II, Noida (U.P.)

Dated the 20.05.2011

To

All the units in
SEZs located at
Noida & Greater Noida

Sub: List of default services for use by the units in SEZs located at Noida/Greater Noida for authorized operations only

Sir/Madam,

It is to inform that the Approval Committee in its meeting held on 18.04.2011 has approved the enclosed list of default services for consumption by the units in the SEZs located at Noida & Greater Noida to carry on authorised operations.

2. These default services may be availed by the units in the SEZs located at Noida & Greater Noida subject to compliance of relevant provisions of the SEZ Act/Rules read with CBEC notification No. 17/2011 dated 01.03.2011. However, no exemption can be availed of prior to date of acceptance of Bond-cum-LUT (Form-H) and such exemption shall be available in accordance with the provisions as contained in CBEC notification No. 17/2011 dated 01.03.2011 including relevant guidelines on the subject as issued by CBEC from time to time.

3. For other services, not contained in the enclosed list, SEZ units will have to obtain prior approval of the Approval Committee.

Yours faithfully,

(Rakesh Kumar)

Dy. Development Commissioner

Encl: As Above.

राकेश कुमार RAKESH KUMAR
सुप. विकास. अधिकारी Development Commissioner
नोएडा-201305 (उ.प्र.) Noida Special Economic Zone
व्यापारिक क्षेत्र Ministry of Commerce & Industry
भारत Government of India
नोएडा-201305 (उ.प्र.) Noida Dadri Road, Phase-II, Noida-201305 (U.P.)

GROUP-I

Following services provided to SEZ unit in relation to an immovable property situated within the SEZ may be treated as 'wholly consumed' services on which service tax at Zero rate may be charged (Service Tax not to be charged by the service provider however he is eligible for credit of excise duty/service tax paid on corresponding input/input services):-

S. No.	Name of the Taxable Service (services in relation to immovable property)	Code
1.	Architect's services	p
2.	Commercial or industrial construction services	zzq
3.	Construction of residential complex service	zzzh
4.	General insurance service related to immovable property like fire policies etc.	d
5.	Interior decorator's services	q
6.	Legal Services	zzzzm
7.	Real estate agent's services	v
8.	Renting of immovable property service	zzzz
9.	Site formation, clearance, excavation, earthmoving, demolition and other similar services	zzza
10.	Survey and map making services	zzzc
11.	Works contract services	zzzza

GROUP-II

In case of the following services, the service shall be considered as 'wholly consumed' if such services are wholly performed within the SEZ area and no service tax may be charged by the service provider however he shall be eligible for credit of excise duty/service tax paid on the corresponding input/input services. If said services are partly or wholly performed outside SEZ then Service Tax may be separately charged by the vendor on the invoices raised and that may be eligible for refund.

S. No.	Name of the Taxable Service (performance based services)	Code
1.	Air travel agent's service	l
2.	Airport Authority services	zzm
3.	Business exhibition service	zzo
4.	Cargo handling agency services	zr
5.	Cleaning activity services	zzzd
6.	Clearing and forwarding agent's services	j
7.	Commercial training or coaching centre services	zzc
8.	Courier agency service	f
9.	Custom house agent's service	h
10.	Erection, commissioning and installation service	zzd
11.	Event management services	zu
12.	Maintenance or repair services	zzg
13.	Packaging service	zzzf
14.	Port (Major Ports & Other ports) services	(n) zzi
15.	Rent-a-cab operator's services	o
16.	Security agency's service	w
17.	Service Station's services for vehicles	zo
18.	Storage and warehousing service	zza
19.	Technical inspection and certification services	zzi
20.	Technical testing and analysis service	zzh
21.	Travel agent's service	zzx
22.	Video production agency's services	zi
