

GST PAYABLE ON SERVICES

S.N	Category of Service	GST Account code for depositing the Service Tax	Applicable Service tax rate	By Service provider (CESC)
A. Company Providing the Service				
1	Supervision charges	00440249	18.00%	18.00%
2	Distribution of Electricity	996911	NIL	NIL

B. Company receiving the services

S.N	Category of Service	GST Account code for depositing the GST for Service	Applicable GST rate	By Service provider	By the Receiver (Company)
1	Works Contract (Including material or excluding material)	995419	18.00%	18.00%	NIL
2	Repair & Maintenance	998719	18.00%	18.00%	NIL
3	Installation & Commissioning	995461	18.00%	18.00%	NIL
4	Transformer Repair	998719	18.00%	18.00%	NIL
5	Labour charges	995461	18.00%	18.00%	NIL
6	Annual Maintenance Contract (AMC)	998719	18.00%	18.00%	NIL
7	Manpower Supply	996422	18.00%	18.00%	NIL
8	Security Service	996422	18.00%	18.00%	NIL
9	Car Rental Motor Vehicle	996422	5.00%	5.00%	NIL

C. Company receiving the services and service tax payable under reverse charge by the company

1	Service by Govt. or Local Authority	Respective GST code	18.00%	0.00%	18.00%
2	Transportation charges (GTA)	996511	5.00%	0.00%	5.00%
3	Legal Services by an Advocate	998216	18.00%	0.00%	18.00%
4	Arbitral Tribunal	998216	18.00%	0.00%	18.00%

Note:

1	In respect Manpower, Security, Car Rental, Works Contract Services, the provider himself has to pay GST. Company need not have to pay GST under reverse charge mechanism
2	In case if the provider is un-registered person (less than Rs.20L Turnover) then company has to pay GST under reverse charge mechanism for all the Services

