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ARTICLES 2011

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S.No.	Category of Service & sub clause under Section 65 (105)
	Advertising Agency (e)
	Air Travel Agent (l)
	Airport services (zzm)
	Architect (p)
	Asset management (zzzc)
	Auctioneering (zzzr)
	Banking and other financial services (zm)

	Beauty parlours (zq)
	Business auxiliary service (zzb)
	Business exhibition services (zzo)
	Cargo handling (zr)
	Chartered Accountant (s)
	Cleaning activity (zzzd)

S.No.	Category of Service & sub clause under Section 65 (105)
	Clearing & Forwarding Agents (j)
	Clearing House (zzzi)
	Club / Associations (zzze)
	Commercial coaching and training (zzc)
	Company Secretary (u)

	Construction of complex (zzzh)
	Consulting Engineers (g)
	or Construction services in respect of commercial industrial building and civil structures (zzq)
	Cosmetic / Plastic surgery (zzzzk)
	Cost Accountant (t)
	Courier Agency (f)
	Credit Rating Agency (x)
	Custom House Agents (h)
	Design Services (zzzzd)
	Development and supply of content (zzzzb)
	Franchise services (zze)

S.No.	Category of Service & sub clause under Section 65 (105)
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	General Insurance (d)
	Health clubs and fitness centres (zw)
	Hospitals
	Insurance auxiliary service relating to life insurance (zy)
	Insurance auxiliary services (zl)
	Intellectual property services (zzr)
	Interior Decorators (q)
	International journey by air (zzzo)
	IT Services (zzzze)
	Legal Consultancy (zzzm)
	Maintenance and repair services (zzg)
	Management Consultancy (r)
	Mandap Keepers (m)
	Manpower Recruitment Agency (k)
	Market Research Agency (y)
	On-line information and database access and/or retrieval services (zh)

	Opinion poll services (zzs)
	Outdoor catering (zzt)
	Packaging (zzzf)
	Pandal or Shamiana services (zzw)

S.No.	Category of Service & sub clause under Section 65 (105)
	Port services - Major Ports (zn), Other Ports (zzi)
	Promotion or Marketing of goods, brands, etc. (zzzzq)
	Rail travel agents (zz)
	Rent-a-cab Operators (o)
	Renting of immovable property (zzzz)
	Sale of space / time for advt (zzzm)

