



## No. CWC/CO-GST/2020-21

9<sup>th</sup> March, 2021

# **GST CIRCULAR NO. 32**

### Sub: <u>Uniform Billing Heads, SAC codes, GST rates in Billing Software and</u> <u>Income Account Head/ Code in TALLY ERP for the invoicing done at</u> <u>various CFSs, ICDs and ICPs of the Corporation</u>

- 1.0 While reviewing the invoices raised through softwares installed at various CFSs, ICDs & ICPs locations, it has been noticed that there are various types of charges which are billed to the customers as per CWC Tariff.
- 2.0 In order to have uniformity across all CFSs/ ICDs/ICPs, following annexures enclosed with this circular are required to be followed
  - a. Annexure-I is to be followed in ICD/CFS (Own Operated).
  - b. Annexure-II is to be followed in ICD/CFS (operated on SAMO basis).
  - c. Annexure-III is to be followed in ICP.

In the said annexures, against each type of billing charge, a specific SAC code is indicated along with the rate of GST.

In case the existing invoices being issued from various softwares have a different SAC code and GST rate, it is advised to get the same rectified through the software vendor immediately.

- 3.0 Presently, the income earned at CFSs, ICDs and ICPs is accounted by way of a consolidated monthly income voucher in Tally under following A/c groups
  - a. 33900 -WAREHOUSING CHARGES-CFS/ICD
  - b. 33800-WAREHOUSING CHARGES-INTEGRATED CHECK POST (ICP)
  - c. 34000-WAREHOUSING CHARGES-SAMO
  - d. 35500-MF INCOME-INTEGRATED CHECK POST(ICP)
  - e. 35600-MF INCOME CHARGES- CFS/ICD
  - f. 35700-MF INCOME CHARGES-SAMO
  - g. 30300-INCOME FROM CONTAINER RAIL TRANSPORT (CRT) OPERATIONS
  - h. 30400-INCOME FROM CFSS/ICDS UNDER STRETEGIC ALLIANCE
  - i. 30600-MISC. INCOME (OPERATING)

In the enclosed annexures, against each billing charge, accounting code/accounting head is also indicated which is to be followed, to rule out any misclassification of income in Tally ERP.

- 4.0 Any type of charges, being collected from the customers which are not appearing in the enclosed annexures may be informed to GST Cell at CO. Henceforth, for any new type of charge which is to be billed to the customers at any CFS, ICD and ICP location, the SAC code, GST rate, Accounting Head/code should be obtained from GST Cell at C.O.
- 5.0 No new billing head is to be introduced in any of the Software of all CFS/ ICD/ICPs without the concurrence of GST Cell at Corporate Office.

This issue with the approval of Dir. (Fin.).

(Amit Puri) General Manager (Tax & A/cs)

Encl: As above

### **Distribution to:**

- 1. All the Regional Managers of CWC
- 2. All the DGMs /AGMs / Managers / (Sr.) Asstt. Manager (Accts.) In-charge of Finance & Accounts Wings of all Regional Offices

#### Copy to:

- 1. PS to MD, Dir. (Fin), PS to Dir. (Pers.), CWC, CO, New Delhi.
- 2. PPS to CVO/PPS to GGM (Fin.), CWC, CO, New Delhi.
- 3. All HoDs of CWC, CO, New Delhi.
- 4. All DGMs/AGMs/Managers in Finance and Accounts and Internal Audit Cadre of CWC, CO.
- 5. All In-Charges of CFS/ICD/ICP of CWC.
- 6. PPS to GGM (Systems), CO, New Delhi, with request to please place circular on CWC's website under GST Circulars.
- 7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

ANNEX	8(64)			-			
AC CO	DES AND ACCOUNTING CODES TO BE USED IN BIL	UNC AND ACC	A REPORT AT LCD (OUR) COURS	17753			
	A REAL PROPERTY AND A REAL	CING AND ACC	JUNTING AT ICD IOWN OPER	ATED		-	
1993	NAME OF CHARGES BILLED	SAC CODE TO BE USED IN CASE TAXABLE	CATEGORY OF SERVICE AS PER GAT	RATE OF	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE TAXABLE)	SAC CODE IN	ACCOUNTING HEADJACCOUNTING CODE IN TAU ON CASE DREWPTI
1	(A-5 IDESTURING OF CET ON CHASSIS, INVESTIGATION OF CARGO, STODEING THE SAME IN WWRDHOUSE DR.LOADING INTO ROAD VEHICLE	996/11	Container Namiling services	183	SSSTEMF INCOME-CESTED (SST FAMARIE)	1.20.20.20.20.20	99862 WF INCOME-CPS/XD (657 EXEMPTED)
3	(A 400-0) JUNEDADING THECARGO FROM CONATINEN / VDHCRE TO BONDED GODLOWN	996711	Container handling services	1.85	35601 MF INCOME-CIS/RCD (GST TAXABLE)	199623	15602-MF INCOME-CTS/ICD (GST LIXIMPTED)
1	A KITHU LOADING THE CARDO PROW SONDED GODOWIN TO CONTAINER / VEHICLE		Container funding services	185	INULIANT INCOME CHUICE (CIT TAUABLE)	990615	194622-MF INCOME CPU/ICD (OST EXEMPTED)
-	14-6A (LOADING THE CARSO INTO ROAD VEHICLE	996713	Container handling services	18%	SSEED ANY INCOME CRU/CCO (EDST 1AXABLE)	Property in	Status and income car and black one status
	18-9 JUNEOADING THE CANNO FROM TRUCKS AND STOCKING IN GODOWIN DR YARD AFTER INVENTORISATION CUSTOMI DIAMMINATION, STUPPING INTO CONTAINER AND LONDING ON ROAD VEHICLE	306711	Container handling services	188	35663 MF INCOME (75/KC) (CST TAWARK)		35602-MF INCOME CPS/CD (UST EXEMPTED) 85602-MF INCOME CPS/CD (GST EXEMPTED)
0	AGRISTICATION CHARGES	996711	Container handling services	185	25901 MF INCOME-CENED (251 TAIXABLE)	-	NAMES AND ADDRESS OF ADDRESS OF ADDRESS OF ADDRESS
7	AMENDMENT/DOC CHARGES		Container handling services	185	25601 MF INCOME-CES/CD (GST TAXABLE)		25602 NF INCOME CENTER (GST EXEMPTED)
-	INCLOF TOWN	296711	Container handling sensions	14%	25601-WE INCOME-CENTED (GST TAXABLE)	298019	SHEEP ANY INCOME-CES/SCD (1987 EXEMPTED)
3	BOND TRANSACTION STATEMENT	996711	Container handling services		25601 MF INCOME CPL/CD (GST TAXABLE)	9989519	ISSUE WE INCOME-CES/ICD [GST EXEMPTED)
10	BOTHE WAY EMPTY CHANGES	796713	Container handling services		15603 MF INCOME CES/COUGET TAXABLE	999019	35652 MF INCOME-CES/CD (GST ENEMIPTED)
-	BOTHE WWYLOADED CHARGES	996712	Container handling services	10%	ISHES ME INCOME CIS/CO (ISST TAWARLE)	000010	15412 MF WORK-CF5/KD JSS7 EXEMPTED
11	STT CHARGES	998211	Container handling devices	185	ISECT AF INCOME CITY/CD (ST TAXABLE)	9995019	ISA33 MEINEDME-CIS/CD (SST DEIMPTED)
14	CARGO MANDUNG	996711	Costalizer tanding services	18%	ISECS OF INCOME CRIVICO (SEE TAXABLE)	000010	15412 MF INCOME-CIS/XD HIST DREMPTED
-	CARGO HANDEING CHARGES FOR CARTING	596711	Container handling services	185	2540L ME INCOME ON YOU ISST TAWAR D	000019	15602-MF INCOME-CIS/KD (GST DRIMPTED)
15	CARGO HANDLING CHARGES FOR IMPORT AND REROAD DELIN	996711	Container funding writites	38%	358GL-MF.INCOMH-CP1/YCD (SST TAXABLE)	006618	15400 MP INCOME CIS/CD IGST DEMPTICE
16	CANGO HANDLING LOADING	996711	Container handling services	28%	25801-MEINCOME OF/VCD (051 TAXXELD)	TRACIA.	35602 AIF INCOME CIS/CD IGST DEMPTER
	CANGO HANDUNG UNICADING	996711	Container Nandling territors	18%	35903-MF INCOME-CENTED (057 TAXABLE)	014510	1560-NE INCOME CHUICE (GST DIEMPTER)
18	CARGO SHETING CHARGES	296711	Container Nandling services		15501-MF INCOME-CES, NO 3057 TAXABLE		25602 ME INCOME CR5/ICD (GST DIEMPTED) 25602 ME INCOME CR5/ICD (GST DIEMPTED)
29	CARTING CHARGES	996712	Container handling services		15601-MP INCOME-CFS/ICD 0(ST TAXABLE)		25602-ME INCOME CENTON IDST EXEMPTION
		996711	Container fundling services	18%	BISECT ANT INCOME CESSICS (OUT TAXABLE)		25662-WE INCOME OF STOLE OF THE METTERS
21 22	CENTRAMPORTATION FOR EXPORT CARGO CONTAINER HANDLING CHARGERS	995711	Container handling services	18%	INICO WE INCOME-CRIMCD (SIST TAXABLE)	938-10	15662 MF INCOME CEACO IDIA EREMPTICIO
	CONTRACT REALING OF MER PRATICIPAL TO A THE AREA OF A	.9987.11	Container handling services	18%	ISECS-MEINCOME-OTS/ICO (GST TAXABLE)	908615	15802 MF INCOME-CENED 1017 EXEMPTED
14	DONTAINER SHIFTING AS PER PARTY CUSTOMS RECURST DUST DAMA STUFFING/SEAUNG CHARGES	996713	Container handling services	18%	15401 MF INCOME-O'S/ICD (651 TAXABLE)	995615	35602 MF INCOME-CES/ICD (GAT EXEMPTED)
25	CUSTOM DIAMONATION CHARDES		Container: handling services	19%	35605 MF INCOME OTVICE (SST TAXABLE)	9586.15	35602 MF INCOME CES/CD (6ST EXIMPTED)
26	DATA PROCESSING MANAGEMENT CHARGES	996713	Container handling services	15%	35901-ME INCOME-CES/ICD (007 TAXABLE)	9066.19	35602 MF INCOME CES/CD JOST DRIMPTED
27	OL STURNING OF IMPORT CARGO IN TO THE CONTAINER	9997112	Container handling services	18%	35601-ME.INCOME-CFS/CD (051 TAXAILE)	998619	15602-MF INCOME-CPS/CD (GIT DEIMPTED)
28	DELIVERY /CLISTOM/TRANSPOTATION/ENTRY /EE	3967121	Container handling services	125%	\$5601-ME INCOME (ES/ICO ICAT TAKABLE)		15400 MF INCOME CITIZED KIST DEIMPTED
	DELINERY CHARGES	996/11	Container fielding services	18%	35601-MF INCOME-CRI/ICD (OST TAXABLE)	508519	35602-MF INCOME OF SICD JOST DOMETED
	DESFLIPTING		Container handling services	18%	85801-ME_INCOME-CES/ICD_IDIST_TAXABLE]	65861/3	35500 MF INCOME (PS/CD JUST DOMPTIC)
	DOCUMENTATION CHARGE		Centainer Handling services	18%	ISING-WE INCOME-CESTICE JUST TAXABLE!		25622 MF INCOME OFS/CD JOST (20 MPTTD)
	IMPTY CONTAINER MOVEMENT FROM POST TO CES AND WCF.	299711	Container Fandling services	18%	35603-WE IMCOME-CES/ICD (051 TAXABLE)	998615	29602-ME INCOME OF VICE (UST EXEMPTED)
0 8	MPTY MOVEMENT OWARGES		Carefainer handling services	38%	19662-WE INCOME-CES/ICO (EST TAXABLE)	998619	15620-MF INCOME CRUTCH DIST IN MPTTDI
	MPTY TRANSPORTATIONS (IMPORT)	2967118	Container handling services	18%	15h01-MF, INCOME-CES/ICD (IGST TAXABLE)		25602 WE INCOME CESTOD JUST EXEMPTED
-	NENSY CHARGE	996711	ordainer handling provings	18%	19801-M7 INCOME-CES/ICD (SIET TAXABLE)		25602 MF INCOME CEWCB KILLT EXEMPTICS
	NURY FEES		Containey hendling services	38%	AMAGE-MAR INCOME-EFS/ICD (GST TASABLE)	208612	15602-MF INCOME-CRS/CD IOST EXEMPTED)
	NTRV/DOC CHARGE		Container Islending services	185	E19902 MF INCOME-CES/ICD IGNT TAXABLET	998623	15932-MF INCOME-CPS/YC0 (037 EXEMPTY ID
	WVIRONMENT COMPENSATION CHARGES	596713 0	Container handling services	38%	35601-ME INCOME-CENTED (ONT TAKAN P)		15402-MF INCOME-CFS/CO (SST EXEMPTED)
	XAMINATION CHARGES	2567110	antainer handling pervises	16%	85601-MP INCOME-CESTICD (655Y TAXABLE)		15602-ME NOOME-CPS/CD JOINT EXEMPTED
	X BOND HANDLING CHARGES	296711	ottainer handling services	184	ISAES ME INCOME CRI/ICD (GIT TAXABLE)	556112	ESSO2-MEINCOME-CEVICO (OST EXEMIPTED)
1 6	XPORT CARGO BTT - TONNAGE LAROUR		antainer handling services	18%	SSEED WE INCOME CES/ICD (GST TAXABLE)	958613	ISSOLATE INCOME CRIVED (DDT EXEMPTED)
	XFORT CLP CHANGES	996711	ontainer handling services	1843	INTEL-WE INCOME-CIS/ICO (DIST TAXABLE)	238619	ISS2-ME INCOME-CESTED JUST EXEMPTED
_	RPORT DOCUMENTATION CHARGES		oritather handling proton	14%	ISBEE ANT INCOME CRS/ICD JOST TAXABLE	238012	ISERS WE INCOME CRY/ICD (DAT EXEMPTED)
	KPORT FUEL SURCHARGE		optainer handling services	28%	MAZE MF INCOME CESTICO (OST TAXABLE)	938619	ISAD2-ME INCOME CESNED (051 EXEMPTED)
	PORT IS AND T - BUTTER		ontainer handling services	10	ISACE ME INCOME CESSICD (SST TAXABLE)	999019	ISEB2-MF INCOME-CFS/NCD (GAT EXEMPTED)
	KPORT HAND, NO AND TRANSPORATION		cotainer handling services	198.0	ISBOLINE INCOME CESTED ISSY TADABLET	99996190	19802-MF INCOME-CES/ICD DUIT EXEMPTEDS
-	PORT LOW HED CHANGES	221/11/1	ortaiter handling services	1876	(Sect MF INCOME CESSIOD (SST TROAM F)		1992 MF INCOME CRIMED FORT EXEMPTED
	IPDET ON WHIEL CLERANCE	200/110	actainer handling services		ISGOLANF INCOME-CESACD ISST TAXAALAY	998628	SECONT INCOME-CELICO (SST EXEMPTED)
	PORT PLUGGING CHUNGES	226/11/	onteiner Nandling services	1050	EGGLAGE INCOME CESTED (GST TAXABLE)	9996533	Seco MY INCOME CESIND 1917 ENIMPTED
1.1	INORT TRANSPORTATION CHANGE	10011100	ontailing handling services		SERS-ME INCOME (FS/NCD (GST TAXABLE)	998619 3	15602 MF INCOME-CFS/ICD (SST EXEMPTED)
6	ICUITATION CHARGES	0007110	onterner handling services		SEEL ME INCOME CIS/YCD (GST TAXABLE)	200613	SECO-ME INCOME CESNED GOT EXEMPTIED
6	OUTY MANAGEMENT CHANGES	99673340	ordanse handling services		SHEL-ME INCOME CESINCO (IEST TAXABLE)	298612	ISGOD MF INCOME CRUTED (SST EXEMPTED)
	MOVEMENT CHARGES		oitainer handling services	18% 2	SEEL ME INCOME CPI/ICD (011 TAMABLE)	220612 1	SEEQ-MF INCOME OF VICE (05T EXEMPTED)
	ANCHISE CHARGE	PROLECT AND A	ontainer handling services	1896 2	SHOL ME INCOME CES/ICD (652 TAXABLE)	9386191	SEED ME INCOME CHARD IN ST EXEMPTED
	SL & ENERSY SURCHARGE		ortainer bandling services	186.3	SS01-MF INCOME-CES/ICO (GAY TAKAN F)	998619 3	SEE2 MF INCOME OF STOD IGST EXEMPTED
	ELEXAMINATION CHARGES		ortainer handling services	Line 3	SHOL MP INCOME-DRS/ICD (SST. TAXABLE)		SKE2 MF INCOME CESSED JUST EXEMPTERS
		22011101	ortainer kandling services	185612	SEES ME INCOME-EPSALD (SST TAXABLE)		SS02-ME INCOME CES/CO (617 EXEMPTED)

57 HANDLING & TRANSPORTATION CHARGES (DE STUFFIC) 58 HANDLING & TRANSPORTATION CHARGES (DE STUFFIC) (DE STUFFIC)	996711 Container handling services	18%-ISSN:3-MP INCOME CF3/CD (SSF TAXABLE)	\$99613 35602-MF INCOME COMPLETE DEMPTED
	996711 Container handling services	1PN 35661 AVE INCOME CES/CO (BRE TAXABLE)	19610 25602 MF INCOME CP3/KD FUEL DEMPTED
2 HANDLING & TRANSPORTATION CHANGES (LOD) OPD	999711 Container handling services	18% ISSEE WE INCOME CES/CO (SIST DADARE)	
0 MIND, ING & TRANSPORTATION CHARGES (LODGEN)	199621.1 Container handling services	LEN 25623 ME INCOME CES/ICD [SST TROUBLE]	REPERTING AND
LE DIANDUNG CHARGES	196711 Container handling services	LEN 25662-WE INCOME CONTENT TAXABLE	2996L0 25602-MF INCOME CPS/CD (337 EXIMPLED
12. 1942. OHANGESKOOC CHARGES	196711 Container handling services	LIPN 25603-ME INCOME OF VICE (537 TAXABLE)	998619 25602-NE INCOME-CENTED DIST EXEMPTED
HAZARDOUS CHANGES	990711 Container handling services		999619 35502 AV INCOME OF SPED (SAT EXEMPTED
HOUSE REPARE CHARGES	996711 Container handling services	1895 23952 MF INCOME CONTED (SST TAXABLE)	998619 ISBO2 AN INCOME CES/ICD SIST EXEMPTED
A HUB HANDLING AND TRANSPORTATION		18% 35671 MF INCOME CESSED (SIST YARABLE)	998619 IN662 WEINCOME CREATED SST DIEMPTED
6 K20 HANDLING CHARGES	RH011 Covision handling services	18% 25605-MP INCOME-CESTED (ISST TAXABLE)	220619[35622-MF INCOME CF5/ICD (SST EXEMPTED
2 KD LABOUR CHARGES	996711 Container handling services	LINE 35601 MF INCOME CESTED (SST TAXABLE)	299633 15682-MF INCOME-CRARCE 2011 EXEMPTED
INFINIE SHET CANE DIARGENUPTO 20MT	296713 Container Randling services	18% 25601-MF INCOME <ps 05st="" icd="" taxable]<="" td=""><td>298019 1562 MF INCOME CEARCO JUST CHEMPTED</td></ps>	298019 1562 MF INCOME CEARCO JUST CHEMPTED
MP HALF SHITT FORELIFT CHERGES (10 TCH)	19967111 Container Nandling services	18N 25601-ME INCOME CPS/YOD (GST TAXABLE)	298633115682-MF INCOME-CESTED 0057 EXEMPTED
	296711 Container Nendling services	18% DSG01-MF INCOME CFS/ICD (GST TAXABLE)	998619 35622 MF INCOME-CESTICD (USY EXEMPTED
	996711 Container handling services	18N 25603-MF INCOME -CRI/ICD (UST TANABLE)	798602 35602 MF INCOME -CPS/VD (GST EXEMPTED
I IMPORT CARDO HANDLING	1998/711 Container hendling services	TEN 25502-AM INCOME OFS/RCD (BS1 TAXABLE)	GGGCSG DEEPS AN INFORMATION OF A DATA AND THE
IMPORT CONDESION SURCHARGES	996711 Container handling saroices	18% 35603 ARTINCOME OF SACD (USIT TAXABLE)	996619 15602 MF INCOME - CESACO (GST EXEMPTED
IMPORT CUSTOM EXAMINATION < 35 N	999711 Costeiner handling services	I PN 35603 ANT INCOME CES/X00 (601 TAXABLE)	THREET ISSUE AN INCOME CESTICALIST EXEMPTED
IMPORT CUSTOM ERAMINATION > 25 %	995711 Container handling services	THE INSTALL OF THE ARE CARENESS AND AND AND AND AND	998633 35902-MF RECOVE CES/CO (037 EXEMPTED
IMPORT DOCUMENTATION	996711 Container funding services	SIN INED ANT INCOME CES/ICO (SSF SAWARLE)	998619 35602 MF INCOME CESTICO (1251 EXEMPTED
MPORT FORSUFT 30 TON	AND THE CONTRACT PARTY OF A DESCRIPTION	LINK 256EL AVE INCOME-CES/CD (657 TAXABLE)	998619 39902-MF INCOME CPS/CD IGST EXEMPTED
INFORT FULL SHITT CRAME CHARGES (UPTO 25MT)	996711 Container handling services	14% 35995 AF INCOME-CES/CO (GSE TAKABLE)	999619 \$5502-MF INCOME CR3/ICD LOST EXEMPTED
	996713 Container handling services.	18% #5601-MFINCOME-CEE/ED (GST FAXABLE)	\$99619 35502-MF INCOME CFS/KD (SST EXOMPTIO
	990712 Container handling services	18% ISBOL MF INCOME CFS/ICU (SST TAXABLE)	\$98619 85602 AMF INCOME CF3/KD [687 EXEMPTED
MPORT LCL H&T	996711 Container handling services	18% 35601 MF INCOME-CEL/CD (ISST YAMARLE)	SOBELD 20402 AF INCOME CEL/KD 1057 EXCMPTED
IMPORT SCANNING CHARUES	996711 Cantalver handling services	14% 3560 MF INCOME-CREACE (SEE TAXABLE)	agains access and increase can be had be writed
IMPORT SURVEY CHARGES	996311 Container handling services	18% 35401 MF INCOME OFS/CD (05T TAXABLE)	998619 25622 MF INCOME CPL/CD JOST EXEMPTED
IMPORT TRANSPORTATION CHARGE	996211 Cretainer handling services	1994 Heart Att Broast Charles and Internation	998619 IS662 MF INCOME CES/KD (6ST DO METED
IN-BOND HANDLING CHARGES	996211 Centainer handling pervices	18% 35601-MF INCOME-OF3/CD (GST TAXABLE)	998619 25622 MF INCOME OF S/KD (SST DXEMPTED
INSPECTION CHARGES		18% \$5403 AM INCOME-CES/CD (SIST TAXABLE)	998619 35642 MF INCOME-OFS/ICD IGST DEMPTED
INSPECTION DOCUMENTATION & SUBJECTION CHARGES	996711 Costainer handling services	18% 35601-WEINCOME-CES/CD (057 1AXABLE)	998619 35662 NF INCOME OF SACD (GST DIE MPTED
INTERNAL SHEFTING CHARGES (SMF TO BOWD)	006711 Container handling services	18% 25463 ME INCOME-CES/PCD (GST TWOME F)	998639 35642 MF INCOME LES/CD (GST DEMPTED
and a second s	196712 Kostainer händling services	18% 35601 WF INCOME OF S/ICD (GET TAXABLE)	299623-35662-MF INCOME-CENICO IOST EXEMPTED
WARAND DUCTORE TO THE	996711 Container handling services	14N 35655-MF INCOME O'S/ICD (SST TAXABLE)	208522 JS622-MF INCOME CEMICD IOST EXCHIPTED
Contraction of the second s	996711 Container handling services	18% 25601-MEINCOME CES/CD [GIT TAKARLE]	THEFT ISSUE AND
LABELLING CHANGE	996731 Container handling services	18% 25601-MF INCOME CESTED (OST SAXABLE)	295622 35622 MF INCOME OF MCD (681 EXEMPTED
LCL CANSO ITANDLING	996711 Container handling services	18% 25601-MF INCOME-CES/CD IGST TAXABLE	998603 15602-MF INCOME-CPS/ACD-0637 EXEMPTED
LIFT OR/OFF CHARGES OF DMFTY.	996711 Container handling services	18% 35901-MF INCOME-O'S/YCD IOST TAXABLE	999619 19903 MF INCOME-CFS/CD (011 EXEMPTED
UPT ON/OPT CHARGES OF LOADER	999711 Container handing services		998619 25602-MF INCOME-CPS/CD (GST EXEMPTED)
LOCAL TRANSPORTATION	194751 Container handling provide	18% ISAGI-ME INCOME-CESACD (OST TAXABLE)	998619 35602-MF INCOME-CFS/CD (GS1 EXEMPTED
LODED TRANSPORTATION (ROM ICD TO MUNDRA FORT	BRE 211 Constrainer & confine and find	18% FS601-MF RCOME-CFS/CD-03Y TACABLE	999619 ISO01-MEINCOME-CIS/CO (CCT EXEMPTED)
MARKET FACULATION	996711 Container handling services	18%_25601-MF_INCOME-CES/NCD-SIST TAXABLET	PRINTED INVESTIGATION COMPLETE CONTRACT CONTRACTA CONTRACTACT CONTRACTA TERCONTRACT CONTRACTA
AMARKETING FACULATION (NON -TAKABLE)	996711 Container hansling services	18% 35601-MP INCOME-CES/YCD ISST TAXABLE]	999619 25603-MF INCOME-C/3/CD (CST EXEMPTED
MARKETING FACILIATION (LAKARLE)	996711 Container handling services	18% 35601-MF INCOME CES/ICD (GNT TAXABLE)	990619 25602-MF INCOME-OFT/CD (037 DEMPTED
	295711 Container handling services	JES 35601-MF INCOME OF SACE (651 TAXABLE)	998019 35400 WE INCOME OF S/CD 1057 EXEMPTED
	996711 Container handling services	185 ISSES AN INCOME OF VICE [GST TAXABLE]	208610 25602-MF INCOME-OF5//CD 2082 CHEMPTED
MISC OPERATION	290711 Container handling services	JATS 35600 WE INCOME CES/ICD (051 TAXABLE)	918615 35452 AVE INCOME OF5/CD (557 DIEMPTED
MOVEMENT CHARGES	996711 Container handling services	1PS 35600 AF INCOME CYS/CD (557 TAVADLE)	
MOVEMENT OR SHETING OF CARGO FROM DAY GODOWN TO	996711 Container handling services	18% 35601-ME INCOME OF VICE 1057 TAXABLE	998619 25632-WEINCOMT-OFS/CD ISST DRIMPTED
OBLANENDMENT DIARGES	998211 Container handling services	18% 15601 MC DUTINE CELER LINE HAR HAR HE	998639 25602-ME INCOME-CEL/CD (GST EXEMPTED)
ODC CHARGES		18% 3560L-MF INCOME CENTED (031 TANADLE)	998613 35602-MF INCOME-CEL/CD 3551 EXEMPTED
ON WHEELCONTAINER CHARGES	595711 Container bandling applicas	18% 35601-ME INCOME CES/ICD KIST TAKANUT	9986 39 35832-ME INCOME-CEL/CD JOST (XEMPTED
ONWHEEL EXAMINATION CHARGES	596711 Container handling services	18% 35501-MF INCOME CRANCO NIST TABABLE!	998529 351672-MF INCOMIT-CES/ACD (GST EXEMPTED
OF MALCHARGES	9967111 Container handling services	18% 135601-MF INCOME CESACD (GST TAXABLE)	998619 35602-MT INCOME-CEL/ICD (GAT EXEMPTED
	996711 Container heridling services	183 23001-MF INCOME CES/ICD 30ST TAKASIES	998619 95602-MI INCOME-DELINCE (DST EXEMPTED
DIANO SHADE	230711 Container handling services	18% 25603-ME INCOME CES/ICD (GST TAXABLE)	H98919 33602-ME INCOME -CFL/CD (GST EXEMPTIC)
0TL DUMMY	996711 Container handling services	14% 2560-MF INCOME-CES/ICD (031 TAXABLE)	#98619 #5603-ME INCOME CES/CD HOLT EXEMPTION
MALLETISATION CHARGE	996711 Container handling services	LPN 25602-ME INCOME OF SITCE (651 TAXAS(E)	
INER SEADER ENTRY CHARGES	295752 Container fundling prysices	LEN 35803-WE INCOME-CES/ICO (SIST TAXABLE)	P98619[RHC2-MF INCOME-CF3/CD FGST DEMPTED
PNKMOVUMENT	998,711 Container handling services	14% ISSN ANT INTY ANT OFFICE DOLLARS ACCOUNT	999619 THEOZ ME INCOME OF VCD KEET EXEMPTICE
PORT SHIFTING CHARGES-OPD	998711 Costainer handline renorma	18% 2560 AVE INCOME CPS/ICD (SST TAXABLE)	999019(25652-WF INCOME-CES/CD IEST DEMPTED
RCT MEAUNIG CHANGES	991711 Container handling services	18% 35901-MF INCOME CPS/CD HIST TAXABLE	998613[358602-MF INCOME-CES/ICD JSS7 EXIMPTED:
PE SEALING CHANGES	998711 Costainer handling vervices	18% 15501-MF INCOME CPM/KD KIST TAXABLET	998639 95632-WF INCOME CES/CD (SST EXEMPTED
REPAIRING OF CONTAINERS	995711 Conteiner handling services	18% 32901-ME INCOME CFS/ICD IGST TAXABLE)	998424 35832-MF INCOME-CES/CD JOST EXEMPTED
REWORKING CHARGES	9967113Container handling services	18% 95601-MF (HODWE-CFS/NED (GYT TAXABLE)	998639 20632-MF INCOME-CES/CD (SST EXEMPTED)
	990711)Container hatidling services	18% \$5601-MFINCOME-CIE/ICD (05T TAXABLE)	9996539 95602 MF INCOME CES/CD (GST DIEMPTED)
REID CHARGES	996711[Confision handling services	18% 25601 MIT INCOME CIS/KD (01)T TABABLE)	PRESERVICE AND INCOME CENTER AND THE OWNER AND A DEST AND AND THE OWNER AND A DEST AND A
8365	996711 Contained handling services	18% SSECLAR INCOME CIS/ICD (GST TARABLE)	9996539 35603 MF INCOME-CES/ICD (GST EXCMPTED)
AMS CONTAINER CHARGES	996723 Container handling services	LES ASSOCIANT INCOME CESTICO (GST TAMABLE)	1008510 25697 MT 0100100 TO 275 0 0001 00000 100
RVG-DESTUFFING/INTERNAL SHIFTING	996711 Container Nandling services	1PM 35623 AVE INCOME CES/ICD (6ST TAXABLE)	998619 35602 MF INCOME CESTED (351 DOMETED)
SEAL CHARGE	996711 Container handling services		BBB619 BS602-MF INCOME CPS/ICD 035T EXEMPTED
SEAL VERIFICATION INTHOUT EXAMINATION	996711 Container hundling records	LIPN 155601 MP INCOME CES/ICD (SST TAXABLE)	PRETRIBLED AF INCOME CESACE (GST ENDAPTED)
SEGREGATION CHARGE	996711 Container handling services	185 35603-MF INCOME-C/S/ICD (CST TAXABLE)	230619 25602-WF INCOME CESTOD (057 EXEMPTED)
SHIPTING CHANGES	996711 Container handling services	18% 35801-WF INCOME-CFS/ICD-IEST SAXABLE	ERRETS INVERTIGATION OF A PROPERTY OF
SHIFTING OF EMPTY OR LOADED CONTAINER	996713 Container handling services	THEN 25601-MF INCOME-CESNED KIRT TAXABLED	201615 20602 WF INCOME CFS/KD (GRT EXEMPTIED)
SECTION CONTRACTOR CONTRACTOR	996711 Container handling services	18% 35501-MF INCOME-CPS/ICD (031 1AXABLE)	998639 35622-MEINCOME-CES/CD (SST EXIMPTED)
SPECIAL OPERATION CHARGES	996/11/Confising: handling satvical	18% 25601-MF INCOME-CERATCO (OST TAXABLE)	INVERSIONAL AND INCOME OF SIXED ISST EXEMPTED
STACKING AND PEING CHARGES SEXFERIS AND DESTUTION CHARGES	996713 Container handling services	18% 25503-MF INCOME-CFS/ICD 0557 TAXABLES	BREAS 15602 MF INCOME CES/CD 255T EXEMPTED
	996711 Container handling services	28% 35601-MF INCOME CFS/ICD (INST TAXABLE)	CONTRACTOR AND A DECEMBER OF A

129	STUFFING QUARGES	191671	1. Gastamer handling services	10	(1550E-NF INCOME CPS/ICD (557 TAKARLE)	99851	B REACHANG INCOME CHURCH (UST EXEMPTED)
133	The second s	99571	1 Container handling services		ISSUE MERCOME (PROCE (SET TABABLE)	99451	9 39902-MIF INCOME CPUICE (UST (XXMPTED)
192	THRMINAL HANDLING CHANGES	99671	1 Container handling services		15501-MF INCOME CENTED (SST TABLES)	(000CL)	2 20602 MF INCOME OF STOLD (051 EXEMPTED)
332	FEANSPORTATION	99671	1 Container handling services		75901 MF INCOME CPUSCO (GST TABABLE)		
133		99571	1 Container handling services	140	THE ALL ALL ALL ALL ALL ALL ALL ALL ALL AL		2 29602 MF INCOME-CESSICD (051 EXEMPTED)
134	TRANSPORTATION LADED/ EMPTY	99671	1 Contained handling provides		TSED-ME INCOME-CESACD (SST TABABLE)		1 21602 WE INCOME CERNICO (GST EXEMPTED)
135		2001 J	1 Container handling services		15601 MT INCOME CESTICO (SST TAXABLE)		225502 WE INCOME CESTION (GST ENEMPTED)
136		1007	1 Container handling services		USERS MY INCOME-CESTICD (03T TAXABLES	99061	SISSION AND INCOME-CES/HID (GST ENEMPTED)
137		1996-73	1 Container handling services	10	25603-MFINCOME-CEL/CD (05T TAXABLE)	99961	R R5602-WP INCOME CPS/10D (UST EXEMPTED)
_	and the second se	99673	1 Container humiling services	185	35603-MF INCOME-CFS/ICD (051 1AXABLE)	09461	25622 MF INCOME CESNED (DST EXEMPTED)
138			1 Container handling services	38%	25601-MF INCOME-CF5/NCD (05T TAXABLE)		PLISHER WE INCOME CPS/VD (1897 EXEMPTED)
119			1 Container hyndling services		15603-MF INCOME-CES/VCD (GST TAXABLE)		15662 MF INCOME CPS/KD (GST EXEMPTED)
142	UFT ON/OFF ON WEIGHTMENT		1 Container handling services	18%	SMOD ANT INCOME-CRI/YCD (GST TAXABLE)		
143	ISM FELING CHARGES	99631	1 Container Isstuffing services	180	SHARE AND INCOME -CPS/ACD [UST TAXABLE]		1255E2 MY INCOME-CRS/ICO (EST EXEMPTED)
142	S.MALE, FILLING CHARGES	1000.31	2 Container Nandling setvices	185	CONTRACTOR DESCRIPTION OF A STREET AND A STREET		MERS WE INCOME CES, NO 165T EXTWPTED
343		10001	Constrained Balance and Stat		SHEEL AN INCOME CRUNCINGST TAMABULI		STATE AND INCOME CENTER LIGHT EXCHANGE
144		PORC I	1 Container handling services		BS601 MF INCOME-CITAKED (DST TAKABLE)		135622 MF INCOME-CES/NOD (IGST EXEMPTED)
-	and the second of the second se		2 Container fundling services		25666 AF INCOME CRIVICD [051 TAXABLE]	09667	1356Q MEINCOME CENTED 1057 EXEMPTED
245	TRANSPORT BY NOND	99671	1 Container handling services	385	35601 MF INCOME CIS/ICD [05T TAKA0LE]	09962	155612 NF INCOME-CENTRO-HOST EXEMPTEEN
246	KARACHA / BET ZRANSPOTATION CHROES	99671	Eartater handling services	189	2540LAVE INCOME CHU/CD (051 TAXABLE)		15602 MF INCOME-CPS/KD (1651 DRIMPTER)
147	OVER TIME IMPORT		L Container handling services		25801 MF INCOME CPS/X01 (IDST TAXABLE)	00461	TRACK AND DECEMPTION OF A DECEMPTION
141	BAGGAGE HANDLING SERVICE BACC	99571	ACCEPT CANDO AND BARRARE MARATING		35805-MF INCOME AIR CANGO (051 TAKABLE)	Contract of Contra	154422 MF WCDWE-CF3/KD (SST EXEMPTED)
148			When its provide the second sector		THERE WE RELEASE LAND/ U.S. TRANSLE	yess.	BSB32-MF INCOME AIR CARDO (057 EXEMPTED
-	ADD/FICMAL INSURANCE CHANGES	99672	Cither storage and warehousing	18%	1990L-WH CHARGES-CENOST TAXABLE)	999621	33982-WH CHARGES-CRISEST EXEMPTEDS
149	ADDITIONAL STORAGE CHARGES	096723		184	TRUCK AND CHARGES ( REVISED SATURE C)		the state of the second s
158		99573	ECther storage and warehousing		22901-WH CHARGES CRUDD' TAXABLE		12002 WHICHARGES CONSIST EXEMPTED
151	BOND STORAGE CHRG	190.00	Other storage and warehousing		TREAST - WH CHARGES CUSTOM BONCED (UST TABABLE)		23702 WHICHWRITES CUSTOM BONDED (057
		39672	S Other storage and warehousing		32701 - WH CHARGES CUSTOM BONDED (0ST TARABLE)	399513	33702-WHICHARSES CUSTOM BONDED (IST
	EXPORT BUFFER LGADED G ADAT	99672	Other storage and wanshousing	18%	22903-WH CHARGES-OFSISST FAXABLE]		23902-WHICHAROES-CENTOST EXEMPTED
253		99672	Other storage and watehousing		28901-WH DHANGES-OFSIEST FLADABLET		13962-WHICHARGES-CEMISST EXEMPTED
154		99673	Other storage and waterhousing	18%	22901-WH CHARGES CONSIST FAXABLES		22902-WHICHMORE-CREESE EXEMPTED
155	IGEN CHARGES		Other storage and watehousing	1876	THEOL-WHICHARGES CESISSE FAMILIES		
156.	GROUND RATE EMPTY	000172	Officer stortasts and usersfore place	1.0%	CARDING THE STATE OF A DESCRIPTION OF A		13902 WHICHARGES CEREST DIEMPTED
157	and the second se		Children and and and an an and and and and and	10%	READ AND CHARGES (CSS[SST TAXABLE)	999015	22902-WHI CHANGES-CENEST EXEMPTED
	CHOUND RENT	99672	Other storage and werehousing services	18%	APROL WHICHARGES CENOSE TANAMAD	998615	33962 WH CHARGES CP3(03T EXEMPTED)
	GROUND AENT OVETY	99672	Other storage and watehousing	18%	30901 (WH CHARGES CESIGST TAXABLE)	009016	SSRE2 WHICH ARGES CENOSE EXEMPTED
158	GROUND RENT LOADED		Other storage and warehousing		30901 WH CHARGES CESICST TAXABLE)		
162	GROUND RENT OF EMPTY CONTAININ		Other storage and warehousing				S3962-WH CHARGES-CP3(037 COLMFTED)
161	GROUND REAT OF LOADED CONTAINER				2090L-WH CHARGES CFROST TAXABLE)		ABREAMH CHARGES CTINEST EXEMPTED
163	IMPORT INSURANCE CHARGES	10012	Other storage and warehousing	1975	33381-WH CHARGES-CENOST TAXABLE	998619	88992 WH CHARGES CHOOST EXEMPTED
163	ARCAT (C) STORAGE CHARTER	208/4	Other shizage and warehousing		21RIL-WH DIARGES-CESIGST TAXABLE	998615	29902-WHICHARGES-CROSSY EXEMPTED
-	IMPORT LOL TTORAGE CHARGES	29612	Other storage and watehousing	38%	3390L-WH CHARGES-CESIGST TAXABLE		20802-WH CHARGES-CROOST EXEMPTED
164	IMPORT LONGED GROUND RENT	2967.2	Other storage and watehousing		30901-WH DIARGES-CESIGST TAXABLE		33902-WH CHARGES-CES(SST (XEMPTED)
165	IMPORT STORAGE CHARGES	22572	Other storage and warehousing		33301-WH CHANGES CESIGST TAXABLE		23902 WH CHARGES-CEROST EXEMPTED
166.	INSUFANCE DOND	995725	Other storage and warehousing		39901 WH CHARGES-CEROST TAXABLE		
167	INSUGANCE CHARGES	199512	Other storage and watehousing				33902 WH CHARGES-CERIGST CREMPTED)
168	NEW SPORAGE CHARGES				33501 WH CHANDES-CENOSE TAXABLE]		39902-WH CHARGES-CENGST EXEMPTED]
169	RESERVATION	2201.0	Other storage and wanshousing	1976	33901-WH-CHARGES-CESICST TAKABLEJ	<b>8585</b> 29	33902 WH CHARGES CONGST CREMPTED)
110	International In	3080725	Other storage and watehousing	18%	20901-WHICHWARES CESTOST TAXABLE		34902 WHICHANGES-CEREST DOMPTED
	SACCHARGES	996725	Other starage and warehousing services	18%	21701 - WH CHARGES CUSTOM ICINDED (GST TAXABLE)		ARXXI WHICHWALES CUITOM BONDED (CST EXEMPTED)
173	SEC 48 CHARGE	96672	Other storage and warehousing	16%	03703 - WH CHARGES CUSTOM BONDED (037 TAXABIL)	988619	19702-WH CRARGES CUITOM BONDED (CST
	White clicks all states of the second		18WEB1	_			EXEMPTED
72	STOCK SPORE REVOID 12 WEEK CHARGE	99672	Other storage and warehousing	15%	33985-WHICHARGES-CFS(GST TAKABLE)	998615	31900-WHICHARGES-CELEGET EXEMPTED
173	STORAGE & INSURANCE	-	HOWER			-	
		100/2	Other storage and warehousing services	386	THIOL WH CHARGES CFS(GST TAXABLE)	998619	33902-WHICHAAGES-CFSIGST EXEMPTED
174	STORAGE CHARGE BOND	-		100			
	and the second se	100125	Other storage and werehousing	28%	19701 - WHICHWIGES CUSTOM BONDED (SST TAXABLE)	998619	33702-WHICHARGES CUSTOM BONDED (GST
10			services	1000			EXEMPTED
75	STOMAGE CHANGES	996729	Other Movage and waterhousing	18%	33901-WH CHARGES CESICOT TAXABLE)	958619	33902-WH CHARGES-CISIGST DEMPTLDI
		1.5.513	services	1.1		3610	
26	SURCHARGE	996729	Other stakage and warehousing	10%	33701 - WH CHARGES CUSTOM RONDED (051 TAXABLE)	0000110	RETRO WHICHARGES CUITOM BONDED (OST
_		122.577	introicate				
77	WWREHOUSING CHARGES	006739	Other storage and warehousing	100	19905-WH.CHANGES-CESIGSE TAXABLE)		EREMPTED
				10.4	ANA	999639	33302-WH CHARGES-CROGET FREMPTED)
7.8	CROOMS BONT DOB BELIER COMPLEXING	1000	IRV(E)			0.500	
78	GROUND RENT FOR REFER CONTAINEDS	996729	Other storage and warehousing	18%	SSBED-WH.CHANGES-CFS(GST TAXABLE)	996519	\$3907-WH CHARGES-CFS(GST EXEMPTED)
-	TATIC LETTS WILL THE OWNER.		anvices .				
79	DEDICATED WAREHOUSING	996729	Other storage and warehousing	18%	19901: WH CHARGES CPS/COT TAGABLE)	998519	89902-WHICHARGES-CESIGST EXEMPTED
1	A CONTRACTOR OF A CONTRACT		INVOID		The same of the state of the st		and the second second and the second second
80	UEVY CHARGES	995719	Other storage and warehousing	1.00	13001 WHI CHARGES (TRUCK) TAXABLES	-	
	Constant The second s	200123		188	33901-WH CHARGES-CPS(GST TAXABLE)	999619	23903-WK-CKARGES-O'HOST EXEMPTED
	anur		sendoes				
	AINT	997212	Rental or leasing services involving	38%	30607-RENT RECEIVED-OTHERS		
12	RENT FOR TABLE SPACE	997212	Restal or leasing pervises involving		30607-RENT RECEIVED-0THERS		
83	RENT PROM OTHERS	997313	Rental or leasing services involving		30607-RENT RECEIVED OTHERS		
	RENT OF CADIN/TABLE/OFFICE	The subscription of the su	Rental or leasing services involving		ADROT-RENT RECEIVED-OTHERS	-	

185	TOWER SPACE CHARGES	997212	Re-mail or leasting services involving	104	30626-INCOME FROM RENTING OF TOWER SPACE		
186	DVPTY FROGHT CHARGES (RAIL)	996512	Railway transport services of Goads	1.2%	10101 INCOME FROM PREIGHT CHANGES (051)		
111			including letters, parcels, live				
187	IMPORT RAIL FREIGHT	996512	Railway transport services of Goods	12%	30301 - INCOME FROM ( NEIGHT CHANGES (GST)	NA:	54
6.0.00	Def Executives and	1.116	including letters, parcels, live	0/3		10000	54
188	DIMPORT RAIL PRENCHT	996532	Railway transport services of Goods	12%	30301 - INCOME FROM FREIGHT CHARGES (GST)	1	
161.5			including letters, partels, live				
188	RAAL FREIDHT CHANGE	996517	Railway transport services of Goods	12%	30302 - INCOME FROM FREIGHT (DIWRGES (GST)	1	
_			including letters, parcels, live				
190	TISANSPORT BY RAIL	996532	Railway transport services of Goods	1.2%	20301 - INCOME FROM FREIGHT CHARGES (055T)	1	
			including letters, parcels, live			-	
191	EXPORT FUNIGATION CHARGES	998531	Disinfecting and esterminating	18%	30504-PUMIGATION CHARGES RECD (TAXABLE)	996513	10569-FUMISATION CHARGES RECOGST EXEMPTED
		17.000	Services			1000	
193	FUMELATION CHARGES	998531	Disinfacting and estarminating	1.0%	30504-FUMIGATION CHARGES RECD (TAXAILE)	998533	30563-FUNEGATION CHARGES #20DGST EXEMPTED
10.2		50.00	services	- 653		33022	
193	IPCS WORK	908531	Disinfecting and estimating	18%	10503-PCS INCOME-BIT TAXABLE	998533	JUSED PCS INCOME GOT DEMPTED
	1212210		services	1.54		0.055	
164	ORTHONORED CHECKLE PENALTY	998599	Other suggest services n.e.s.	18%	30622 MISCELIANEOUS DUSINESS SUPPORT SERVICES (GST TAMABUE)	998544	30822 MISCELLANEOUS BUSINESS SUPPORT SERVICE
195	FLECTRICITY / WATER CHARGES	098599	Other support services n.e.c.		STREET ANSOLD AND DUSINESS SUPPORT SERVICES (SST TABABLE)		10532 MISCELLANE OUS RUHWESS SUPPORT SERVICE
100	DUPLICATE RECEIPT PRINT	998539	Other support services n.e.s.		10623 -MISCILLANEOUS BUSINESS SUPPORT SERVICES (SST TAXABLE)		TOF22 MINCELLANE OUS BUSINESS SUPPORT SERVICE
197	ENCRY PASS CHRG	9565.93	Other suggest services n.e.s.		10621-MISCELLANE OUS BUSINESS SUPPORT SERVICES (GST TAXABLE)		30822 MISCELLANEITUS SUSINESS SURPORT SERVICI
198	EXPORT WEIGHTMENT VGM		Other suggest services n.e.z.	18%	S0E25-MESCELIANEDUS BUSINESS SUPPORT SOVICES (GIST TAXABLE)		30622 MISCELLANEOUS SUSINESS SUPPORT SERVICE
199	LINE-WEIGHMENT CHARGES	9985.99	Other susport services n.e.s.	18%	SOLDS ARSOLLANE OUS BUSINESS SUPPORT SCIVICES (GST TAXABLE)		10522 MINCELLANE OUR BUSINESS SLIPPORT SERVICE
300	PALLETAZATION ORARGES-IPROVIDING SPACE FOR	998599	Other support services n.e.c.		S0E25 ARSCELLANEOUS BUSINESS SUPPORT SOMVERS (UST TABABLE)		30522 MISCELLANEOUS BUSINESS SUPPORT SERVICE
	PALLETALEATION			11		1.11	(637 EXEMPTED)
201	PARKING CHARGES	908599	Other slaport services n.e.c.	18%	30625 MISCELIANEDLA MUSINESS SUPPORT SERVICES (UST TAXABLE)	9065.66	30622 MISCELLANEOUS ELSENESS SUPPORT SERVICE
202	PHOTOCOPY CHARGES		Other support services n.e.c.	36%	S0621-MISCELLANEOUS SUSINESS SUFFORT SERVICES (05T TAXABLE)		10622 MISC RUANE OLIS AUSINESS SUPPORT SERVICE
203	FRINTING CHARGES		Other support services n.e.c.		SINCE ANSCELLANEOUS BUSINESS SUPPORT SERVICES (USE TAXABLE)		30622 MINCELIANEOUS BUSINESS SUPPORT SERVICE
204	TERMINAL DEVELOPMENT & INFRASTRUCTURE CHARGES		Other support, Minister n.e.s.		30921-MIDCELLANEOUS BUSINESS SUPPORT SERVICES (01ST TAXABLE)		10522-MISCR LANEOUS MISINESS SUPPORT SERVICE
255	TERMINAL RACE/TY USAGE		Other support interaction		30621 MISCELLANEQUE BUSINESS SUPPORT SERVICES (GET TAXABLE)		19522 MISCILLANEOUS PLISINE'S SUPPORT SERVICE
254	WASHING CHARGES		Other support services trace.		38621 MISCELLANEOUS BUSINESS SUPPORT SERVICES (65T TAXABLE)		20522 MISCE LANEOUS FLISINESS SUPPORT SERVICE
207	WEIGHMENT CHARGES	0085.93	Other support services n.e.r.		REE3: MISCELLANEOUS BUILDINESS SUPPORT SERVICES (SIST TAXABLE)		10122-MISCELLANE OUR BUSINESS SUPPORT SERVICE
	S1223122517051		CLASSES AND CLASSES AND CLASSES	223		82.55	ISST CREMPTERI

n anadal	DES AND ACCOUNTING CODES TO BE USED IN	And the second second					
WHERE		BILLING AN	ACCOUNTING AT ICD (OF	PERATED C	N SAMO BASIS)		
WHERE		6					
	EBILLING IS DONE IN NAME OF CWC			-			
SR.NO.	NAME OF CHARGES BILLED	SAC CODE TO BE USED IN CASE TAXABLE	CATEGORY OF SERVICE AS PER GST LAW	RATE OF GST	ACCOUNTING HEAD/ACCOUNTING CODE IN TAILY (IN CASE TAXABLE)	SAC CODE IN CASE EXEMPT	ACCOUNTING HEAD/ACCOUNTING CODE IF TALLY (IN CASE EXEMPT)
1	(A-S ) DESTUFFING OF CET ON CHASSIS, INVERSATION OF	and the second se	Container handling services	18%	35701 MFINCOME SAMD (GST TAXABLE)	938615	35702-MF INCOME SAMO (GST EXEMPTED)
	(A-6(8)-00 JUNLOADING THECARGO FROM CONATINER /		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	(A-6(E)-01) ILOADING THE CARGO FROM BONDED		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME SAMO (GST EXEMPTED)
	(A-6A (LOADING THE CARGO INTO ROAD VEHICLE		Container handling services		15701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME SAMO (GST EXEMPTED)
5	08-9 JUNLOADING THE CARGO FROM TRUCKS AND		Container handling services		35701-MF INCOME-SAMO (6ST TAXABLE)		35702-MF INCOME-SAMO (05T EXEMPTED)
	AGRREGATION CHARGES		Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)		35702-MF INCOME-SAMO (6ST EXEMPTED)
	AMENOMENT/DOC. CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	BACK OF TOWN		Container handling services		35701-MF INCOME SAMO (GST TAKABLE)		35702-MF INCOME SAMO (GST EXEMPTED)
9.	BOND TRANSACTION STATEMENT	996711	Container handling services	the second s	35701-MF INCOME-SAMD (GST TAXABLE)		35702-MF INCOME-SAMD (GST EXEMPTED)
10	BOTHE WAY EMPTY CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
11	BOTHE WAY LOADED CHARGES		Costainer handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (6ST EXEMPTED)
12	BTT CHARGES		Container handling services		35701 MF INCOME-SAMO (GST TAXABLE)	the second s	35702-MF INCOME-SAMO (GST EXEMPTED)
12	CARGO HANDLING		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
]4	CARGO HANDLING CHARGES FOR CARTING		Container handling services	18%	35703-MF INCOME-SAMO (GST TAKABLE)	998619	35702 MF INCOME SAMO (GST EXEMPTED)
15	CARGO HANDLING CHARGES FOR IMPORT AND EX BOND DELIVERY	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
16	CARGO HANDLING LOADING	996711	Container handling services	18%	35703-MF INCOME-SAMD (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMIFTED)
	CARGO HANDLING UNLOADING	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXIMPTED)
	CARGO SHIFTING CHARGES		Container handling services		35702-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	CARTING CHARGES	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
70	CBT- DESTUFFING		Container handling services		35705-MFINCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
21	CBT TRANSPORTATION FOR EXPORT CARGO		Container handling services		35701-MEINCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMIPTED)
22	CONTAINER HANDLING CHARGERS		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
23	CONTAINER SHIFTING AS PER PARTY CUSTOMS REQUEST		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
28	CUST, EXAM, STUFFING/SEALING CHARGES		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
25	CUSTOM EXAMINATION CHARGES		Container handling services	18%	357DL-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
26	DATA PROCESSING/MANAGEMENT CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	296519	35702-MF INCOME-SAMO (GST EXEMPTED)
27	DE STUFFINS OF IMPORT CARGO IN TO THE CONTAINER		Container handling services	18%	35701-MFINCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMD (GST EXEMPTED)
28	DELIVERY /CLISTOM/TRANSPOTATION/ENTRY FEE		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	DELIVERY CHARGES		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	DESTUFFING	996711	Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)	938619	35702-MF INCOME-SAMO (GST EXEMPTED)
	DOCUMENTATION CHARGE	996711	Container handling services	18%	15701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	EMPTY CONTAINER MOVEMENT FROM PORT TO CFS	996711	Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	EMPTY MOVEMENT CHARGES	996711	Container handling services	38%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	EMPTY TRANSPORTATIONS (IMPORT)	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	ENERGY CHARGE	996711	Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	ENTRY FEES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMIPTED)
	ENTRY/DOC CHARGE	996711	Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
	ENVIRONMENT COMPENSATION CHARGES		Container handling pervices		35701-MF INCOME-SAMD (GST TAXABLE)		35702 MF INCOME-SAMO (GST EXEMPTED)
	EXAMINATION CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	EK-BOND HANDLING CHARGES		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	EXPORT CARGO BTT - TONNAGE LABOUR		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMIO (GST EXEMPTED)
	EXPORT CLP CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO [GST EXEMPTED]
	EXPORT DOCUMENTATION CHARGES		Container handling services		35701-MFINCOME-SAMO (OST TAXABLE)		35702-MF INCOME-SAMO [GST EXEMPTED]
	EXPORT FUEL SURCHARGE		Container handing services		35701-MF INCOME-SAMO (GST TAXABLE)		15702-MF INCOME-SAMO (GST EXEMPTED)
	EXPORT H AND T - BUFFER		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	XPORT HANDUNG AND TRANSPORATION		Container handling services		35703-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED)
	EXPORT LOW BED CHARGES EXPORT ON WHEEL CLERANCE		Container handling services Container handling services		15701-MF INCOME-SAMO (GST TAXABLE) 15701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTED) 35702-MF INCOME-SAMO (GST EXEMPTED)

_	DIPORT PLUGGING CHARGES	99671	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (65T EXEMPTE
	EXPORT TRANSPORTATION CHARGE	99671	Container handling services		35703-MF INCOME SAMO (GST TAKABLE)		35702-MF INCOME SAMO (GST EXEMPTE
	FACILITATION CHARGES		1 Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		35702-MF INCOME SAMD (GST EXEMPTE
	FACILITY MANAGEMENT CHARGES	99671	Container handling services		35701-MF INCOME-SAMO (GST TAKABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	PD MOVEMENT CHARGES	99671	Container handling services		35701-MF INCOME-SAMO (GST TAKABLE)		35702-MEINCOME-SAMO (GST EXEMPTE
54	FRANCHISE CHARGE		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
55	FUEL & ENERGY SURCHARGE		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPT)
	FULL EXAMINATION CHARGES	99671	Container handling services		35701-MF INCOME SAMO (GST TAKABLE)		35702-MF INCOME-SAMO (GST EXEMPTS
57	HANDLING & TRANSPORTATION CHARGES (DE-STUFFED)		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		35702-MF INCOME SAMO (GST EXEMPTE
58	HANDLING & TRANSPORTATION CHARGES (DE-STUFFED)-		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
59	HANDLING & TRANSPORTATION CHARGES (LDD) DPD		Container handling services		357D1-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	HANDLING & TRANSPORTATION CHARGES (LDOGEN)		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (6ST EXEMPT)
	HANDLING CHARGES		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		
	HAZ. CHARGES/ODC CHARGES		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		35702-MF INCOME SAMO (GST EXEMPTI
	HAZARDOUS CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	HOUSE KEEPING CHARGES		Container handling services				35702-MF INCOME-SAMD (GST EXEMPTI
_	HUB HANDLING AND TRANSPORTATION				35701-MF INCOME-SAMD [GST TAXABLE]		35702-MF INCOME-5AMO (GST EXEMPTE
	CD HANDLING CHARGES		Container handling services		135701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	CD LABOUR CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMD (657 EXEMPTE
	MP HALF SHIFT CRANE CHARGES (UPTO 20MT)		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMD (GST EXEMPTE
_			Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTS
	MP HALF SHIFT FORKLIFT CHARGES (10 TON)		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	998519	35702 MF INCOME SAMO (GST EXEMPTS
_	MPORT ADMINISTRATIVE SUIICHARGES		Container handling services		35701-ME INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
	MPORT CARGO HANDUNG		Container handling services	18%	35701-MEINCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
	MPORT CONGESION SURCHARGES	996711	Container handling services	18%	25701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GIST EXEMPTE
	MPORT CUSTOM EXAMINATION < 25 %	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	MPORT CLISTOM EXAMINATION > 23.%	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
	MPORT DOCUMENTATION	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
	MPORT FORKLIFT 10 TON		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
17 1	MPORT FULL SHIFT CRANE CHARGES (UPTO 25MT)		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
78 1	MPORT HALF SHIFT CRANE CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MIF INCOME-SAMO (GST EXEMPTE
19 1	MPDAT LCL H&T		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
10.01	MPORT SCANNING CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		25702-MF INCOME-SAMO [GST EXEMPTE
81 1	MPORT SURVEY CHARGES		Container handling services		35703-MF INCOME-SAMO (GST TAXABLE)	000610	35702 MF INCOME-SAMO (GST EXEMPTE
	MPORT TRANSPORTATION CHARGE		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		
	N-BOND HANDLING CHARGES		Container handling services		35702-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	NSPECTION CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
_	NSPECTION DOCUMENTATION & SURVEYOR CHARGES	996711		1050	10 TO LAR INCOME SHING (US) TANABLE		35702-MF INCOME-SAMD (GST EXEMPTE
_	ATERNAL SHIFTING CHARGES (IMP TO BOND)				35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	NTERNAL SHIFTING CHRGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMD (GST EXEMPTE
	OB CANCELLATION CHARGE		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	998519	35702-MF INCOME-SAMO (GST EXEMPTE
_	ABELLING CHARGE	0567314	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMD (GST EXEMPTE
	CL CARGO HANDLING		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)	998019	35702-MF INCOME-SAMO (GST EXEMPTE
_			Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	IFT ON/OFF CHARGES OF EMPTY		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		35702-MEINCOME-SAMO (GST EXEMPTE
_	IFT ON/OFF CHARGES OF LOADED		Container handling services		35703-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
	DCAL TRANSPORTATION		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE
4 10	ODED TRANSPORTATION FROM ICD TO MUNDRA PORT		Container handling services		35702-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	MARKET FACILIATION		Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMD (GST EXEMPTE
	MARKETING FACILIATION (NON -TAXABLE)	996711	Container handling services		35701-MF INCOME-SAMO (GST TAKABLE)		35702-MF INCOME-SAMD (GST EXEMPTE
	ARRETING FACILIATION (TAXABLE)	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	LARKING OF IMPORT CARGO	996711	Container handling services		35703-MF INCOME SAMO (GST TAXABLE)		35792-MF INCOME-SAMO (GST EXEMPTE
	ISC OPERATION	996711	Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	IOVEMENT CHARGES	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
1 N	IOVEMENT OR SHIFTING OF CARGO FROM ONE GODOW	996711	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
	BL AMENDMENT CHARGES	996711	Container handling services	185	15701-MF INCOME SAMD (GST TAXABLE)		35702-MF INCOME SAMO (GST EXEMPTE
8 0	OC CHARGES		Container handling services		15701-MF INCOME-SAMD (GST TAXABLE)		
	N WHEEL CONTAINER CHARGES		Container handling services		55701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
and the owner where the	NWHEEL EXAMINATION CHARGES		Container handling services				35702-MF INCOME-SAMO (GST EXEMPTE
	T SEAL CHARGES		Container handling services		35701-MF INCOME-SAMO (SST TAXABLE)	998619	35702-MFINCOME-SAMO (GST EXEMPTE
_	THER CHARGE				55701-MF INCOME-SAMO (SST TAXABLE)	999819	35702-MF INCOME-SAMO (GST EXEMPTE
	TL DUMMY		Container handling services Container handling services		IS701-MF INCOME-SAMO (GST TAXABLE) IS701-MF INCOME SAMO (GST TAXABLE)	998619	35702-MF INCOME SAMO (GST EXEMPTE) 35702-MF INCOME SAMO (GST EXEMPTE)

109	PALLETISATION CHARGE		1 Container handling services	189	\$ 35703-MF INCOME-SAMO (GST TAXABLE)	90861	9 35702-MF INCOME-SAMO (GST EXEMPTE
130	PER SB/OBL ENTRY CHARGES	99571	1 Container handling services	187	35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
131	PNR MOVEMENT	99671	1 Container handling services	187	5 35701-MF INCOME-SAMD (GST TAXABLE)		9 35702-MEINCOME-SAMO (GST EXEMPTE
112	PORT SHIFTING CHARGES DPD	99671	1 Container handling services	185	35701-MF INCOME-SAMD (GST TAXABLE)	the second se	9 35702-MF INCOME-SAMO (GST EXEMPTE
113	RCT SEALING CHARGES	19671	1 Container handling services		\$35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
114	RE SEALING CHARGES	99671	1 Container handling services		35703-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME SAMO (GST EXEMPTE
115	REPAIRING OF CONTAINERS		1 Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		9 35702 MF INCOME-SAMO (GST EXEMPTE
115	REWORKING CHARGES	99671	1 Container handling services		\$15701-MF INCOME-SAMO (GST TAXABLE)		9 35702 MF INCOME-SAMO (GST EXEMPTE
117	RFID CHARGES		Container handling services	189	35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
118	RMS	99671	1 Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
119	BMS CONTAINER CHARGES	99671	1 Container handling services	189	35701-M/ INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
120	IRMS-DESTUFFING/INTERNAL SHIFTING		Container handling services		\$5702-MF INCOME SAMO (GST TAXABLE)	99861	9 35702-MF INCOME SAMO (GST EXEMPTE
121	SEAL CHARGE	99671	Container handling services		35703-MF INCOME-SAMD (GST TAXABLE)		9 35702-MF INCOME-SAMD (GST EXEMPTE
122	SEAL VERIFICATION WITHOUT EXAMINATION	99671	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
23	SEGREGATION CHARGE	99671	Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME SAMO (GST EXEMPTE
124	SHIFTING CHARGES		Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)		9 35702-MF INCOME-SAMD (GST EXEMPTE
125	SHIFTING OF EMPTY OR LOADED CONTAINER		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
156	SPECIAL OPERATION CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE 9 35702-MF INCOME-SAMO (GST EXEMPTE
127	STACKING AND PILING CHARGES		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	the second se	the second se
28	STUFFING AND DESTUFFING CHARGES		Container handling services		35701-MF INCOME SAMO (051 TAXABLE)		9 35702-MF INCOME SAMO (GST EXEMPTE
29	STUFFING CHARGES		Container handling services		3570L-MF INCOME SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
30	STUFFING OF EXPORT CARGO IN TO CONTAINER	the second se	Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		5 35702-MIF INCOME-SAMO (GST EXEMPTE
31	TERMINAL HANDLING CHARGES		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
32	TRANSPORTATION		Container handling services				9 35702-MF INCOME-SAMO (GST EXEMPTE
33	TRANSPORTATION CHARGES RCT TO ICD		Container handling services		35701 MF INCOME-SAMD (GST TAXABLE)		35702-ME INCOME-SAMO (GST EXEMPTE
34	TRANSPORTATION LADED/ EMPTY		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		\$ 35702-MF INCOME-SAMO (GST EXEMPTE
35	WASHING/CONTAINER SHEFTING CHARGES				33701-MF INCOME-SAMO (GST TAKABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
36	WASHING/INTERNAL SHIFTING CHARGES		Container handling services		35703-MF INCOME SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMD (GST EXEMPTE
37	BAGGAGE HANDLING SERVICE (OTHERN THAN ACC)		Container handling services		35701-MF INCOME-SAMD (GST TAXABLE)		2 35702-MF INCOME-SAMO (GST EXEMPTE
38	ALL OPERATIONS RELATED TO REFER CONTAINER		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		35702-MF INCOME-SAMO (GST EXEMPTE
39	DIRECT DELIVERY FROM RAIL HEAD		Container handling services	the second se	35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
40	LIFT ON/OFF ON WEIGHTMENT		Container handling services		35701-MF INCOME SAMO (GST TAXABLE)	998019	9 35702-MF INCOME-SAMD (GST EXEMPTE
41	INAGGAGE HANDLING SERVICE (ACC)		Container handling services		15701-MF INCOME-SAMO (GST TAXABLE)	99861	9 35702-MF INCOME-SAMO (GST EXEMPTE
#2	OVER TIME		Container handling services		35701-MF INCOME-SAMO (6ST TAXABLE)	998613	9 35702-MF INCOME-SAMO (GST EXEMPTE
			Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	99861	35702-MF INCOME-SAMD (GST EXEMPTE
43	OVER TIME EXPORT		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)		9 35702-MF INCOME-SAMO (GST EXEMPTE
44	OVER TIME IMPORT		Container handling services		35701-MF INCOME-SAMO (GST TAXABLE)	998613	35702-MF INCOME-SAMO (GST EXEMPTE
45	TERMINAL DEVELOPMENT & INFRASTRUCTURE CHARGES		Container handling pervices	18%	35701-MF INCOME SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTE)
46	ADDITIONAL INSURANCE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	598615	34002-Wh Charges-SAMO(GST exempted
47	ADDITIONAL STORAGE CHARGES	996729	Other storage and warehousing services	18%	34003-Wh.Charges-SAMO(GST Taxable)	998615	34002-Wh-Charges-SAMO(GST exempted)
148	BOND INSURANCE CHRS	996729	Other storage and warehousing services	18%	34001-Wh Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO{GST exempted
49	BOND STORAGE CHIRG	996729	Other storage and warehousing services	38%	34001-Wh Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
50	EXPORT BUFFER LOADED G.RENT	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh Charges-SAMO(GST exempted
51	EXPORT CARGO STORAGE - AREA BASED	996729	Other storage and warehousing services	18%	34001-Wh.Changes-SAMO(GST Taxable)	998619	14002-Wh.Charges-SAMO(GST exempted)
52	EXPORT LOADED GROUND RENT	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMD(GST Tasable)	998619	34002-Wh Charges-SAMO(GST exempted)
3	GEN CHARGES	996729	Other storage and warehousing services	28%	34003-WhiCharges-SAMO(GST Taxable)	998619	34002-Wh Charges-SAMO(GST exempted)
4	GROUND RATE EMPTY	996729	Other storage and warehousing. services	18%	34003-Wh.Charges-SAMO(GST Taxable)	998629	34002-Wh Charges-SAMO(GST exempted)
5	GROUND RENT	996729	Other storage and warehousing services	18%	34001-Wh Charges SAMO(GST Tasable)	998619	34002-Wh Charges-SAMO(GST exempted)
56	GROUND RENT EMPTY	996729	Other storage and worehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMD(GST exempted)

1	STRATEGIC ALLIANCE MANAGEMENT CHARGES (INCL FIXED & VARIABLE FEE)	997212	Rental or leasing services involving own or leased non-	18%	30401-INCOME FROM CFSS/ICDS UNDER	NA.	NA
END.	NAME OF CHARGES BILLED	BE USED IN CASE TAXABLE	CATEGORY OF SERVICE AS PER GST LAW	RATE OF GST	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE TAXABLE)		ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXCMPT)
WHER	RE BILLING IS DONE IN NAME OF SAMO OPEN	RATOR					
	and the second sec	556725	Services	18/4	34003-With Changes-SAMO(GST Taxable)	998629	34002-Wh.Charges-SAMO(UST exempted)
78	DEDICATED WAREHOUSING		Other storage and warehousing services Other storage and warehousing	-	34003-Wh Charges-SAMD(GST Tanable)		34002-Wh. Charges-S4MO(GST exempted)
76	GROUND RENT FOR REFER CONTAINERS		Other storage and warehousing services		MODI-Wh.Charges-SAMO(GST Taxable)		34002-Wh Charges-SAMO(GST exempted)
75	WAREHOUSING CHARGES		Other storage and warehousing services		34001-Wh Charges-SAMO(GST Taxable)	\$98615	34002-Wh.Charges-SAMO(GST exempted)
74	SURCHARGE	996729	Other storage and warehousing services	185	34001-Wh Charges-SAMO(CST Taxable)	996619	34002-Wh Charges-SAMO(GST exempted)
73	STORAGE CHARGES	996729	Other storage and warehousing services	183	34001-WhiCharges-SAMO(GST Taxable)	998619	34002-Wh Charges SAMO(GST exempted)
72	STORAGE CHARGE BOND	996729	Other storage and warehousing services	183	34001-Wh Charges-SAMO(GST Yaxable)	958613	34002 Wh. Charges-SAMO(GST exempted)
71	STORAGE & INSURANCE	996729	Other storage and warehousing services	185	34001-Wh.Charges-SAMO(GST Taxable)	99861	34002-Wh.Charges-SAMO(GST exempted)
70	STOCK STORE BEYOND 12 WEEK CHARGE	996729	Other storage and warehousing services	189	84001-Wh Charges-SAMO(GST Taxable)	99861	9 34002-Wh. Charges-SAMO(05T exempted)
69	SEC 48 CHANGE	196729	Other storage and warehousing services	185	34003-Wh Charges-SAMD(GST Taxable)	99661	34002-Wh. Charges-SAMO(GST exempted)
68	SAC CHARGES	996729	Other storage and warehousing services	185	34001-Wh Charges-SAMO(GST Taxable)	99861	9 34002-Wh Charges-SAMO(GST exempted)
67	RESERVATION	995725	Other storage and wavehousing services	183	4 34001-Wh.Charges-SAMO(GST Taxable)	99861	9 34002-Wh Charges SAMO(GST exempted)
166	NEW STORAGE CHARGES	995725	Other storage and warehousing services	1.85	6 34003-Wh. Diarges-SAMO(GSY Taxable)	99861	9 34002-Wh.Charges-SAMO(GST exempted)
165	INSURANCE CHARGES	996725	Other storage and warehousing services	189	4 34003-Wh Charges-SAMO(GST Taxable)	95851	9 34002-Wh Charges-SAMO(GST exempted)
164	INSURANCE DOND	996725	Other storage and warehousing services	189	6 34001-Wh Charges-SAMD(GST Taxable)	99851	9 34002-Wh Charges-SAMO(GST exempted)
163	IMPORT STORAGE CHARGES	996725	Other storage and warehousing	18	\$ 34001-Wh.Chargen-SAMO(GST Taxable)	99861	9 34002-Wh Charges-SAMO(GST exempted)
167	IMPORT LOADED GROUND HENT	996725	Other storage and warehousing services	181	6 34001-Wh.Charges-SAMO(GST Taxable)	99863	9 34002-Wh Charges SAMO(GST exempted)
161	IMPORT LCL STORAGE CHARGES	996725	Other storage and warehousing services	28	5 34001-Wh Charges-SAMO(051 Taxable)	99863	9 34002-Wh.Charges-SAMD(GST exempted)
160	IMPORT INSURANCE CHARGES	99672	Other storage and warehousing services	38	6 84001-Wh Charges-SAMO(SST Taxable)	99861	34002-Wh Charges-SAMO(GST exempted)
159	GROUND BENT OF LOADED CONTAINER	99672	Other storage and warehousing services	18	K 34001-Wh Charges-SAMO(GST Taxable)	99861	9 34002-Wh Charges-SAM0(GST exempted)
158	GROUND RENT OF EMPTY CONTAINER	99672	Other storage and warehousing services	18	N 34001-Wh.Charges-SAMO(GST Taxable)	9986	19 34002-WhiCharges-SAMO(GST exempted)
	Contraction of the second	0.294.00	Other storage and warehousing services	0.00	4 14001-Wh Charges-SAMO(GST Taxable)	9585	19 34002-Wh. Charges-SAMD(GST exempted)

NNEX	URE-III			1			
AC CO	DES AND ACCOUNTING	ODES TO BE	USED IN BILLING AND ACCOUNTING	AT ICP -INT	GRATED CHECK POST		
SR.NO.	NAME OF CHARGES BILLED	SAC CODE TO BE USED IN CASE TAXABLE	CATEGORY OF SERVICE AS PER GST LAW	RATE OF GST	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE TAXABLE)		ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXEMPT)
1	Handling Charges	996719	Other cargo and baggage handling services	18%	35501-MFINCOME(ICP)-(GST TAXABLE)	059610	35502-MF INCOME (ICP)-(GST DREMPTED)
2	Handling Charges	996719	Other cargo and baggage handling services	18%	35501-MF INCOME(ICP)-(GST TAKABLE)	050/10	35502-WF INCOME (ICP)-(GST EXEMPTED)
3	Stacking and piling charges		Other cargo and baggage handling services	18%	35501-MF INCOME(ICP)-(GST TAXABLE)	970147	193905 WE INCOME DCPI-[031 EREMPTED]
4	IMPORT STORAGE CHARGES	996729	Other storage and warehousing services	18%	33801-WAREHOUSING CH.DCP)-(GST TAXABLE)	996619	35502-MF INCOME (CP)-(GS1 EXEMPTED)
5	Import Storage Charges	996729	Other storage and warehousing services	19%	33801-WAREHOUSING CH.(ICP)-(GST TAXABLE)	998619	33802-WAREHOUSING CH.(ICP)-(GST EXEMPTED)
5	IND PARKING CHARGES	998599	Other support services n.e.c.	199	30609-OTHER INCOME (ICP)-(BST TAXABLE)	998619	33802-WAREHOUSING CH. (ICP)-(GST EXEMPTED)
.7	IND LWB CHARGES	998599	Other support services n.e.e.	198	TOTOL CITIES INCOME ICP-COL TAXABLE	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
8	PAK LWB CHARGES		Other support services n.e.c.	10%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
9	PAK TRUCK PARKING	009509	Other support services n.e.c.	1879	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
10	LWB Charges (IND+80)	000000	Other support anytes neg.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	BOG10-OTHER INCOME (ICP)-GST EXEMPTED
11	The second se	020502	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
	Parking Charges (IND+80)	998599	Other support services e.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED