



केन्द्रीय भण्डारण नगिम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/ Warehousing for Everyone



No. CWC/CO-GST/2020-21

9th March, 2021

GST CIRCULAR NO. 32

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

- 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.

ANNEXURE-I

SAC CODES AND ACCOUNTING CODES TO BE USED IN BILLING AND ACCOUNTING AT ICD (OWN OPERATED)

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)	SAC CODE IN CASE EXEMPT	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXEMPT)
1	IA-5 (DESTUFFING OF CRT ON CHASSIS, INVERSION OF CARGO, STOCKING THE SAME IN WAREHOUSE OR LOADING INTO ROAD VEHICLE)	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
2	IA-6(R)-6) UNLOADING THE CARGO FROM CONTAINER / VEHICLE TO BONDED GODDOWN	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
3	IA-6(R)-R) LOADING THE CARGO FROM BONDED GODDOWN TO CONTAINER / VEHICLE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
4	IA-6A) LOADING THE CARGO INTO ROAD VEHICLE	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
5	IB-9) UNLOADING THE CARGO FROM TRUCK AND STOCKING IN GODDOWN OR YARD AFTER INVENTORISATION CUSTOMS EXAMINATION, STUFFING INTO CONTAINER AND LOADING ON ROAD VEHICLE	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
6	AGRIIGATION CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
7	AMENDMENT/DOC. CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
8	BACK OF TOWN	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
9	BOND TRANSACTION STATEMENT	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
10	BOTHE WAY EMPTY CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
11	BOTHE WAY LOADED CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
12	BT CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
13	CARGO HANDLING	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
14	CARGO HANDLING CHARGES FOR CARTING	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
15	CARGO HANDLING CHARGES FOR IMPDET AND EX ROAD DELIV	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
16	CARGO HANDLING LOADING	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
17	CARGO HANDLING UNLOADING	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
18	CARGO SHIFTING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
19	CARTING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
20	CRT. DESTUFFING	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
21	CRT TRANSPORTATION FOR EXPORT CARGO	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
22	CONTAINER HANDLING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
23	CONTAINER SHIFTING AS PER PARTY CUSTOMS REQUEST	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
24	CUSTOM STUFFING/SEALING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
25	CUSTOM EXAMINATION CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
26	DATA PROCESSING/MANAGEMENT CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
27	DE STUFFING OF IMPORT CARGO IN TO THE CONTAINER	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
28	DELIVERY CUSTOMS TRANSPORTATION ENTRY FEE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
29	DELIVERY CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
30	DESTUFFING	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
31	DOCUMENTATION CHARGE	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
32	EMPTY CONTAINER MOVEMENT FROM PORT TO CFS AND VICE	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
33	EMPTY MOVEMENT CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
34	EMPTY TRANSPORTATIONS (IMPORT)	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
35	ENTRY CHARGE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
36	ENTRY FEE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
37	ENTRY/DOC. CHARGE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
38	ENVIRONMENT COMPENSATION CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
39	EXAMINATION CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
40	EX-ROND HANDLING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
41	EXPORT CARGO BT - TONNAGE LABOUR	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
42	EXPORT CIP CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
43	EXPORT DOCUMENTATION CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
44	EXPORT FUEL SURCHARGE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
45	EXPORT H AND T - BONUS	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
46	EXPORT HANDLING AND TRANSPORTATION	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
47	EXPORT LOW BER CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
48	EXPORT ON WHEEL CLEARANCE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
49	EXPORT PLUGGING CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
50	EXPORT TRANSPORTATION CHARGE	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
51	FACILITY CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
52	FACILITY MANAGEMENT CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
53	FD MOVEMENT CHARGES	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
54	FRANCHISE CHARGE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
55	FUEL & ENERGY SURCHARGE	996711	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)
56	FULL EXAMINATION CHARGES	996711	Container handling services	18%	35602-MF INCOME-CFS/CD (GST TAXABLE)	996619	35602-MF INCOME-CFS/CD (GST EXEMPTED)

57	HANDLING & TRANSPORTATION CHARGES (DE-STUFFED)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99813	35602-MF INCOME-CFS/CD (GST EXEMPTED)
58	HANDLING & TRANSPORTATION CHARGES (DE-STUFFED-DPD)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99814	35602-MF INCOME-CFS/CD (GST EXEMPTED)
59	HANDLING & TRANSPORTATION CHARGES (LOADED)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99815	35602-MF INCOME-CFS/CD (GST EXEMPTED)
60	HANDLING & TRANSPORTATION CHARGES (LOADED)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99816	35602-MF INCOME-CFS/CD (GST EXEMPTED)
61	HANDLING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99817	35602-MF INCOME-CFS/CD (GST EXEMPTED)
62	HAZ. CHARGES/DOC. CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99818	35602-MF INCOME-CFS/CD (GST EXEMPTED)
63	HAZARDOUS CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99819	35602-MF INCOME-CFS/CD (GST EXEMPTED)
64	HOURS KEEPING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99820	35602-MF INCOME-CFS/CD (GST EXEMPTED)
65	HUB HANDLING AND TRANSPORTATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99821	35602-MF INCOME-CFS/CD (GST EXEMPTED)
66	ICD HANDLING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99822	35602-MF INCOME-CFS/CD (GST EXEMPTED)
67	ICD LABOUR CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99823	35602-MF INCOME-CFS/CD (GST EXEMPTED)
68	IMP HALF SHIT CRANE CHARGES (UPTO 20MT)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99824	35602-MF INCOME-CFS/CD (GST EXEMPTED)
69	IMP HALF SHIT FORK LIFT CHARGES (10 TON)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99825	35602-MF INCOME-CFS/CD (GST EXEMPTED)
70	IMPORT ADMINISTRATIVE SUBCHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99826	35602-MF INCOME-CFS/CD (GST EXEMPTED)
71	IMPORT CARGO HANDLING	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99827	35602-MF INCOME-CFS/CD (GST EXEMPTED)
72	IMPORT CONVECTION SUBCHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99828	35602-MF INCOME-CFS/CD (GST EXEMPTED)
73	IMPORT CUSTOM EXAMINATION - 25 %	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99829	35602-MF INCOME-CFS/CD (GST EXEMPTED)
74	IMPORT CUSTOM EXAMINATION - 25 %	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99830	35602-MF INCOME-CFS/CD (GST EXEMPTED)
75	IMPORT DOCUMENTATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99831	35602-MF INCOME-CFS/CD (GST EXEMPTED)
76	IMPORT FORK LIFT 20 TON	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99832	35602-MF INCOME-CFS/CD (GST EXEMPTED)
77	IMPORT FULL SHIT CRANE CHARGES (UPTO 20MT)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99833	35602-MF INCOME-CFS/CD (GST EXEMPTED)
78	IMPORT HALF SHIT CRANE CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99834	35602-MF INCOME-CFS/CD (GST EXEMPTED)
79	IMPORT ICD HAT	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99835	35602-MF INCOME-CFS/CD (GST EXEMPTED)
80	IMPORT SCANNING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99836	35602-MF INCOME-CFS/CD (GST EXEMPTED)
81	IMPORT SURVEY CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99837	35602-MF INCOME-CFS/CD (GST EXEMPTED)
82	IMPORT TRANSPORTATION CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99838	35602-MF INCOME-CFS/CD (GST EXEMPTED)
83	IN-BOND HANDLING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99839	35602-MF INCOME-CFS/CD (GST EXEMPTED)
84	INSPECTION CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99840	35602-MF INCOME-CFS/CD (GST EXEMPTED)
85	INSPECTION DOCUMENTATION & SUPERVISOR CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99841	35602-MF INCOME-CFS/CD (GST EXEMPTED)
86	INTERNAL SHIFTING CHARGES (IMP TO BOND)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99842	35602-MF INCOME-CFS/CD (GST EXEMPTED)
87	INTERNAL SHIFTING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99843	35602-MF INCOME-CFS/CD (GST EXEMPTED)
88	JOB CANCELLATION CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99844	35602-MF INCOME-CFS/CD (GST EXEMPTED)
89	LABELLING CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99845	35602-MF INCOME-CFS/CD (GST EXEMPTED)
90	LCL CARGO HANDLING	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99846	35602-MF INCOME-CFS/CD (GST EXEMPTED)
91	LIFT ON/OFF CHARGES OF EMPTY	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99847	35602-MF INCOME-CFS/CD (GST EXEMPTED)
92	LIFT ON/OFF CHARGES OF LOADED	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99848	35602-MF INCOME-CFS/CD (GST EXEMPTED)
93	LOCAL TRANSPORTATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99849	35602-MF INCOME-CFS/CD (GST EXEMPTED)
94	LOADED TRANSPORTATION FROM ICD TO MUNDRA PORT	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99850	35602-MF INCOME-CFS/CD (GST EXEMPTED)
95	MARKET FACILITATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99851	35602-MF INCOME-CFS/CD (GST EXEMPTED)
96	MARKETING FACILITATION (NON-TAXABLE)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99852	35602-MF INCOME-CFS/CD (GST EXEMPTED)
97	MARKETING FACILITATION (TAXABLE)	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99853	35602-MF INCOME-CFS/CD (GST EXEMPTED)
98	MARKING OF IMPORT CARGO	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99854	35602-MF INCOME-CFS/CD (GST EXEMPTED)
99	MISC OPERATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99855	35602-MF INCOME-CFS/CD (GST EXEMPTED)
100	MOVEMENT CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99856	35602-MF INCOME-CFS/CD (GST EXEMPTED)
101	MOVEMENT OR SHIFTING OF CARGO FROM ONE GODOWN TO	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99857	35602-MF INCOME-CFS/CD (GST EXEMPTED)
102	ONL ENVIRONMENT CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99858	35602-MF INCOME-CFS/CD (GST EXEMPTED)
103	DOC CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99859	35602-MF INCOME-CFS/CD (GST EXEMPTED)
104	ON WHEEL CONTAINER CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99860	35602-MF INCOME-CFS/CD (GST EXEMPTED)
105	ON WHEEL EXAMINATION CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99861	35602-MF INCOME-CFS/CD (GST EXEMPTED)
106	OTI SEAL CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99862	35602-MF INCOME-CFS/CD (GST EXEMPTED)
107	OTHER CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99863	35602-MF INCOME-CFS/CD (GST EXEMPTED)
108	OTI DUNNAGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99864	35602-MF INCOME-CFS/CD (GST EXEMPTED)
109	PALLETIZATION CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99865	35602-MF INCOME-CFS/CD (GST EXEMPTED)
110	PERMISSION ENTRY CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99866	35602-MF INCOME-CFS/CD (GST EXEMPTED)
111	PERMANENT	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99867	35602-MF INCOME-CFS/CD (GST EXEMPTED)
112	PORT SHIFTING CHARGES-DPD	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99868	35602-MF INCOME-CFS/CD (GST EXEMPTED)
113	POST SEALING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99869	35602-MF INCOME-CFS/CD (GST EXEMPTED)
114	PRE SEALING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99870	35602-MF INCOME-CFS/CD (GST EXEMPTED)
115	REPAIRING OF CONTAINERS	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99871	35602-MF INCOME-CFS/CD (GST EXEMPTED)
116	REWORKING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99872	35602-MF INCOME-CFS/CD (GST EXEMPTED)
117	RFD CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99873	35602-MF INCOME-CFS/CD (GST EXEMPTED)
118	RMS	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99874	35602-MF INCOME-CFS/CD (GST EXEMPTED)
119	RMS CONTAINER CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99875	35602-MF INCOME-CFS/CD (GST EXEMPTED)
120	RMS-DESTUFFING/INTERNAL SHIFTING	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99876	35602-MF INCOME-CFS/CD (GST EXEMPTED)
121	SEAL CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99877	35602-MF INCOME-CFS/CD (GST EXEMPTED)
122	SEAL VERIFICATION WITHOUT EXAMINATION	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99878	35602-MF INCOME-CFS/CD (GST EXEMPTED)
123	SIGNEGATION CHARGE	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99879	35602-MF INCOME-CFS/CD (GST EXEMPTED)
124	SHIFTING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99880	35602-MF INCOME-CFS/CD (GST EXEMPTED)
125	SHIFTING OF EMPTY OR LOADED CONTAINER	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99881	35602-MF INCOME-CFS/CD (GST EXEMPTED)
126	SPECIAL OPERATION CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99882	35602-MF INCOME-CFS/CD (GST EXEMPTED)
127	STACKING AND PILING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99883	35602-MF INCOME-CFS/CD (GST EXEMPTED)
128	STUFFING AND DESTUFFING CHARGES	99671	Container handling services	18%	35601-MF INCOME-CFS/CD (GST TAXABLE)	99884	35602-MF INCOME-CFS/CD (GST EXEMPTED)

129	STUEING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
130	STUEING OF EXPORT CARGO IN TO CONTAINER	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
131	TERMINAL HANDLING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
132	TRANSPORTATION	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
133	TRANSPORTATION CHARGES RCT TO/CD	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
134	TRANSPORTATION LADDED/EMPTY	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
135	WAREHOUSING/CONTAINER SHIFING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
136	WAREHOUSING/CONTAINER SHIFING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
137	BAGGAGE HANDLING SERVICE (OTHER THAN ACC)	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
138	ALL OPERATIONS RELATED TO REFER CONTAINER (EXCEPT	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
139	DIRECT DELIVERY FROM RAIL HEAD	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
140	LIFT ON/OFF ON WRIGHTMENT	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
141	ISOL FLUING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
142	SUBBLE FLUING CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
143	OVER TIME	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
144	OVER TIME EXPORT	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
145	TRANSPORT BY ROAD	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
146	KARACHA/ECT TRANSPORTATION CHARGES	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
147	OVER TIME IMPORT	996711	Container handling services	18%	35601-MF INCOME-CF50CD (GST TAXABLE)	998619	35601-MF INCOME-CF50CD (GST EXEMPTED)
148	BAGGAGE HANDLING SERVICE (ACC)	996719	Other cargo and baggage handling	18%	35801-MF INCOME-AIR CARGO (GST TAXABLE)	998619	35801-MF INCOME-AIR CARGO (GST EXEMPTED)
149	ADDITIONAL INSURANCE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
149	ADDITIONAL STORAGE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
150	BOND INSURANCE CHRG	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
151	BOND STORAGE CHRG	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
152	EXPORT SUPPLIES LOADED S.RENT	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
153	EXPORT CARGO STORAGE - AREA BASED	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
154	EXPORT LOADED GROUND RENT	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
155	GEN CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
156	GROUND RATE EMPTY	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
157	GROUND RENT	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
158	GROUND RENT EMPTY	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
159	GROUND RENT LOADED	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
160	GROUND RENT OF EMPTY CONTAINER	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
161	GROUND RENT OF LOADED CONTAINER	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
162	IMPORT INSURANCE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
163	IMPORT IOL STORAGE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
164	IMPORT LOADED GROUND RENT	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
165	IMPORT STORAGE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
166	INSURANCE BOND	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
167	INSURANCE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
168	NEW STORAGE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
169	RISE EVALATION	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
170	SAC CHARGES	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
171	SEC 48 CHARGE	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
172	STOCK SPARE BEYOND 12 WEEK CHARGE	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
173	STORAGE & INSURANCE	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
174	STORAGE CHARGE BOND	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
175	STORAGE CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
176	SURCHARGE	996729	Other storage and warehousing services	18%	33701 - WH CHARGES CUSTOM BONDED (GST TAXABLE)	998619	33701-WH CHARGES CUSTOM BONDED (GST EXEMPTED)
177	WAREHOUSING CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
178	GROUND RENT FOR REFER CONTAINERS	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
179	DEDICATED WAREHOUSING	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
180	LEVY CHARGES	996729	Other storage and warehousing services	18%	33901-WH CHARGES-CF50GST TAXABLE	998619	33901-WH CHARGES-CF50GST EXEMPTED
181	RENT	997212	Rental or leasing services involving	18%	20607-RENT RECEIVED-OTHERS		
182	RENT FOR TABLE SPACE	997212	Rental or leasing services involving	18%	20607-RENT RECEIVED-OTHERS		
183	RENT FROM OTHERS	997212	Rental or leasing services involving	18%	20607-RENT RECEIVED-OTHERS		
184	RENT OF CABIN/TABLE/SEAT	997212	Rental or leasing services involving	18%	20607-RENT RECEIVED-OTHERS		

185	TOWER SPACE CHARGES	99717	Rental or leasing services involving	18%	32626 - INCOME FROM RENTING OF TOWER SPACE		
186	EMPTY FREIGHT CHARGES (RAIL)	996517	Railway transport services of Goods including letters, parcels, etc	1.2%	30301 - INCOME FROM FREIGHT CHARGES (GST)	NA	NA
187	IMPORT RAIL FREIGHT	996517	Railway transport services of Goods including letters, parcels, etc	1.2%	30301 - INCOME FROM FREIGHT CHARGES (GST)		
188	IMPORT RAIL FREIGHT	996517	Railway transport services of Goods including letters, parcels, etc	1.2%	30301 - INCOME FROM FREIGHT CHARGES (GST)		
189	RAIL FREIGHT CHARGE	996517	Railway transport services of Goods including letters, parcels, etc	1.2%	30301 - INCOME FROM FREIGHT CHARGES (GST)		
190	TRANSPORT BY RAIL	996517	Railway transport services of Goods including letters, parcels, etc	1.2%	30301 - INCOME FROM FREIGHT CHARGES (GST)		
191	EXPORT FUMIGATION CHARGES	998531	Disinfecting and exterminating services	18%	30504 - FUMIGATION CHARGES RECD (TAXABLE)	998531	30503 - FUMIGATION CHARGES RECD - GST EXEMPTED
192	FUMIGATION CHARGES	998531	Disinfecting and exterminating services	18%	30504 - FUMIGATION CHARGES RECD (TAXABLE)	998531	30503 - FUMIGATION CHARGES RECD - GST EXEMPTED
193	PCS WORK	998531	Disinfecting and exterminating services	18%	30503 - PCS INCOME - GST TAXABLE	998531	30503 - PCS INCOME - GST EXEMPTED
194	DISHONORED CHEQUE PENALTY	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
195	ELECTRICITY / WATER CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
196	DUPLICATE RECEIPT PRINT	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
197	ENTRY PASS CHRG	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
198	EXPORT WEIGHTMENT VGM	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
199	LAB WEIGHTMENT CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
200	PALLETIZATION CHARGES (PROVIDING SPACE FOR PALLETIZATION)	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST EXEMPTED)
201	PARKING CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
202	PHOTOCOPY CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
203	PRINTING CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
204	TERMINAL DEVELOPMENT & INFRASTRUCTURE CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
205	TERMINAL FACILITY USAGE	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
206	WASHING CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES
207	WEIGHTMENT CHARGES	998599	Other support services n.e.c.	18%	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	998599	30622 - MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST EXEMPTED)

ANNEXURE-II							
SAC CODES AND ACCOUNTING CODES TO BE USED IN BILLING AND ACCOUNTING AT ICD (OPERATED ON SAMO BASIS)							
I-WHERE BILLING 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 TALLY (IN CASE TAXABLE)	SAC CODE IN CASE EXEMPT	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXEMPT)
1	(A-5) DESTUFFING OF CBT ON CHASSIS, INVERSION OF	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
2	(A-6(R)-30) UNLOADING THE CARGO FROM CONTAINER /	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
3	(A-6(R)-01) LOADING THE CARGO FROM ROLLED	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
4	(A-6A) LOADING THE CARGO INTO ROAD VEHICLE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
5	(B-9) UNLOADING THE CARGO FROM TRUCKS AND	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
6	AGGREGATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
7	AMENDMENT/DOC. CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
8	BACK OF TOWN	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
9	BOND TRANSACTION STATEMENT	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
10	BOTHE WAY EMPTY CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
11	BOTHE WAY LOADED CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
12	BTT CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
13	CARGO HANDLING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
14	CARGO HANDLING CHARGES FOR CARTING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	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)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
16	CARGO HANDLING LOADING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
17	CARGO HANDLING UNLOADING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
18	CARGO SHIFTING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
19	CARTING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
20	CBT- DESTUFFING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
21	CBT TRANSPORTATION FOR EXPORT CARGO	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
22	CONTAINER HANDLING CHARGES	996711	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	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
24	CUST EXAM,STUFFING/SEALING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
25	CUSTOM EXAMINATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
26	DATA PROCESSING/MANAGEMENT CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
27	DE STUFFING OF IMPORT CARGO IN TO THE CONTAINER	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
28	DELIVERY /CUSTOM/TRANSPOTATION/ENTRY FEE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
29	DELIVERY CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
30	DESTUFFING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
31	DOCUMENTATION CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
32	EMPTY CONTAINER MOVEMENT FROM PORT TO CFS	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
33	EMPTY MOVEMENT CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
34	EMPTY TRANSPORTATIONS (IMPORT)	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
35	ENERGY CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
36	ENTRY FEES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
37	ENTRY/DOC CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
38	ENVIRONMENT COMPENSATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
39	EXAMINATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
40	EX-BOND HANDLING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
41	EXPORT CARGO BTT - TONNAGE LABOUR	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
42	EXPORT CLP CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
43	EXPORT DOCUMENTATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
44	EXPORT FUEL SURCHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
45	EXPORT H AND T - BUFFER	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
46	EXPORT HANDLING AND TRANSPORTATION	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
47	EXPORT LOW BFD CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
48	EXPORT ON WHEEL CLEARANCE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)

109	PALLETISATION CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
110	PER SW/OBL ENTRY CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
111	PNR MOVEMENT	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
112	PORT SHIFTINGS CHARGES-DPD	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
113	RCT SEALING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
114	RY SEALING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
115	REPAIRING OF CONTAINERS	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
116	REWORKING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
117	RFID CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
118	RMS	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
119	RMS CONTAINER CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
120	RMS-DESTUFFING/INTERNAL SHIFTING	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
121	SEAL CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
122	SEAL VERIFICATION WITHOUT EXAMINATION	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
123	SEGREGATION CHARGE	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
124	SHIFTING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
125	SHIFTING OF EMPTY OR LOADED CONTAINER	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
126	SPECIAL OPERATION CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
127	STACKING AND PILING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
128	STUFFING AND DESTUFFING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
129	STUFFING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
130	STUFFING OF EXPORT CARGO IN TO CONTAINER	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
131	TERMINAL HANDLING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
132	TRANSPORTATION	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
133	TRANSPORTATION CHARGES RCT TO ICD	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
134	TRANSPORTATION LOADED/EMPTY	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
135	WASHING/CONTAINER SHIFTING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
136	WASHING/INTERNAL SHIFTING CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
137	BAGGAGE HANDLING SERVICE (OTHER THAN ACC)	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
138	ALL OPERATIONS RELATED TO REFER CONTAINER	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
139	DIRECT DELIVERY FROM RAIL HEAD	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
140	LIFT ON/OFF ON WEIGHTMENT	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
141	BAGGAGE HANDLING SERVICE (ACC)	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
142	OVER TIME	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
143	OVER TIME EXPORT	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
144	OVER TIME IMPORT	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
145	TERMINAL DEVELOPMENT & INFRASTRUCTURE CHARGES	996711	Container handling services	18%	35701-MF INCOME-SAMO (GST TAXABLE)	998619	35702-MF INCOME-SAMO (GST EXEMPTED)
146	ADDITIONAL INSURANCE CHARGES	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
147	ADDITIONAL STORAGE CHARGES	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
148	BOND INSURANCE CHRG	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
149	BOND STORAGE CHRG	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
150	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)
151	EXPORT CARGO STORAGE - AREA BASED	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
152	EXPORT LOADED GROUND RENT	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
153	GEN CHARGES	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
154	GROUND RATE EMPTY	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
155	GROUND RENT	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)
156	GROUND RENT EMPTY	996729	Other storage and warehousing services	18%	34001-WH.Charges-SAMO(GST Taxable)	998619	34002-WH.Charges-SAMO(GST exempted)

157	GROUND RENT LOADED	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
158	GROUND RENT OF EMPTY CONTAINER	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
159	GROUND RENT OF LOADED CONTAINER	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
160	IMPORT INSURANCE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
161	IMPORT UCL STORAGE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
162	IMPORT LOADED GROUND RENT	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
163	IMPORT STORAGE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
164	INSURANCE BOND	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
165	INSURANCE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
166	NEW STORAGE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
167	RESERVATION	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
168	SAC CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
169	SEC 48 CHARGE	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
170	STOCK STORE BEYOND 12 WEEK CHARGE	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
171	STORAGE & INSURANCE	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
172	STORAGE CHARGE BOND	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
173	STORAGE CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
174	SURCHARGE	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
175	WAREHOUSING CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
176	GROUND RENT FOR REFER CONTAINERS	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
177	DEDICATED WAREHOUSING	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
178	LEVY CHARGES	996729	Other storage and warehousing services	18%	34001-Wh.Charges-SAMO(GST Taxable)	998619	34002-Wh.Charges-SAMO(GST exempted)
II-WHERE BILLING IS DONE IN NAME OF SAMO OPERATOR							
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)	SAC CODE IN CASE EXEMPT	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXEMPT)
1	STRATEGIC ALLIANCE MANAGEMENT CHARGES (INCL FIXED & VARIABLE FEE)	997232	Rental or leasing services involving own or leased non-	18%	30401-INCOME FROM CFSS/ICDS UNDER STRATEGIC ALLIANCE	NA	NA

ANNEXURE-III							
SAC CODES AND ACCOUNTING CODES TO BE USED IN BILLING AND ACCOUNTING AT ICP -INTEGRATED 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)	SAC CODE IN CASE EXEMPT	ACCOUNTING HEAD/ACCOUNTING CODE IN TALLY (IN CASE EXEMPT)
1	Handling Charges	996719	Other cargo and baggage handling services	18%	35501-MF INCOME(ICP)-(GST TAXABLE)	998619	35502-MF INCOME (ICP)-(GST EXEMPTED)
2	Handling Charges	996719	Other cargo and baggage handling services	18%	35501-MF INCOME(ICP)-(GST TAXABLE)	998619	35502-MF INCOME (ICP)-(GST EXEMPTED)
3	Stacking and piling charges	996719	Other cargo and baggage handling services	18%	35501-MF INCOME(ICP)-(GST TAXABLE)	998619	35502-MF INCOME (ICP)-(GST EXEMPTED)
4	IMPORT STORAGE CHARGES	996729	Other storage and warehousing services	18%	33801-WAREHOUSING CH.(ICP)-(GST TAXABLE)	998619	33802-WAREHOUSING CH.(ICP)-(GST EXEMPTED)
5	Import Storage Charges	996729	Other storage and warehousing services	18%	33801-WAREHOUSING CH.(ICP)-(GST TAXABLE)	998619	33802-WAREHOUSING CH.(ICP)-(GST EXEMPTED)
6	IND PARKING CHARGES	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
7	IND LWB CHARGES	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
8	PAK LWB CHARGES	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
9	PAK TRUCK PARKING	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
10	LWB Charges (IND+BD)	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED
11	Parking Charges (IND+BD)	998599	Other support services n.e.c.	18%	30609-OTHER INCOME (ICP)-GST TAXABLE)	998619	30610-OTHER INCOME (ICP)-GST EXEMPTED