

## **GST TARIFF FOR SERVICES WITH SERVICE CODE**

<b>HEADING 9954 : CONSTRUCTION SERVICES : CLASSIFICATION OF SERVICES</b>	
<b>Section, Heading or Group</b>	<b>Service Description</b>
<b>SECTION 5</b>	<b>CONSTRUCTION SERVICES</b>
<b>HEADING 9954</b>	<b>CONSTRUCTION SERVICES</b>
<b>Group 99541</b>	<b>Construction services of buildings</b>
995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
995416	Construction services of other buildings nowhere else classified
995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above
<b>Group 99542</b>	<b>General construction services of civil engineering works</b>
995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
995423	General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
995425	General construction services of mines and industrial plants

Section, Heading or Group	Service Description
995426	General Construction services of Power Plants and its related infrastructure
995427	General construction services of outdoor sport and recreation facilities
995428	General construction services of other civil engineering works nowhere else classified
995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above
<b>Group 99543</b>	<b>Site preparation services</b>
995431	Demolition services
995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
995433	Excavating and earthmoving services
995434	Water well drilling services and septic system installation services
995435	Other site preparation services nowhere else classified
995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
<b>Group 99544</b>	<b>Assembly and erection of prefabricated constructions</b>
995441	Installation, assembly and erection services of prefabricated buildings
995442	Installation, assembly and erection services of other prefabricated structures and constructions
995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
995444	Other assembly and erection services nowhere else classified
995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
<b>Group 99545</b>	<b>Special trade construction services</b>
995451	Pile driving and foundation services
995452	Building framing and roof framing services
995453	Roofing and waterproofing services
995454	Concrete services
995455	Structural steel erection services
995456	Masonry services
995457	Scaffolding services
995458	Other special trade construction services nowhere else classified
995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
<b>Group 99546</b>	<b>Installation services</b>
995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services

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Section, Heading or Group	Service Description
995462	Water plumbing and drain laying services
995463	Heating, ventilation and air conditioning equipment installation services
995464	Gas fitting installation services
995465	Insulation services
995466	Lift and escalator installation services
995468	Other installation services nowhere else classified
995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
<b>Group 99547</b>	<b>Building completion and finishing services</b>
995471	Glazing services
995472	Plastering services
995473	Painting services
995474	Floor and wall tiling services
995475	Other floor laying, wall covering and wall papering services
995476	Joinery and carpentry services
995477	Fencing and railing services
995478	Other building completion and finishing services nowhere else classified
995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above

<b>HEADING 9954 : CONSTRUCTION SERVICES : NOTIFIED RATES FOR SERVICES</b>					
Chapter/ Heading/Sub- heading/Tariff item	Description of Goods	CGST	SGST/ UTGST	IGST	Condition
(1)	(2)	(3)	(4)	(5)	(6)
<b>SECTION 5</b>	<b>CONSTRUCTION SERVICES</b>				
<b>Heading 9954 (Construction services)</b>	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent	9	9	18	-

Chapter/ Heading/Sub- heading/Tariff item	Description of Goods	CGST	SGST/ UTGST	IGST	Condition
(1)	(2)	(3)	(4)	(5)	(6)
	authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)				
	(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	9	18	-
	<sup>1</sup> [(iii) <i>Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,—</i>  <i>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</i>  <i>(b) canal, dam or other irrigation works;</i>  <i>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal</i>	6	6	12	-
	(iv) <i>Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out,</i>	6	6	12	-

1. Substituted by Notification No. 20/2017-Integrated Tax (Rate), dated 22-8-2017.

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Chapter/ Heading/Sub- heading/Tariff item	Description of Goods	CGST	SGST/ UTGST	IGST	Condition
(1)	(2)	(3)	(4)	(5)	(6)
	<p><i>repair, maintenance, renovation, or alteration of,—</i></p> <p>(a) <i>a road, bridge, tunnel, or terminal for road transportation for use by general public;</i></p> <p>(b) <i>a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</i></p> <p>(c) <i>a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;</i></p> <p>(d) <i>a civil structure or any other original works pertaining to the "Beneficiary led individual house construction/enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</i></p> <p>(e) <i>a pollution control or effluent treatment plant, except located as a part of a factory; or</i></p> <p>(f) <i>a structure meant for funeral, burial or cremation of deceased.</i></p>				
	<p>(v) <i>Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,—</i></p>	6	6	12	-

Chapter/ Heading/Sub- heading/Tariff item	Description of Goods	CGST	SGST/ UTGST	IGST	Condition
(1)	(2)	(3)	(4)	(5)	(6)
	<p>(a) <i>railways, excluding mono-rail and metro;</i></p> <p>(b) <i>a single residential unit otherwise than as a part of a residential complex;</i></p> <p>(c) <i>low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</i></p> <p>(d) <i>low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under—</i>  <i>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana;</i>  <i>(2) any housing scheme of a State Government;</i></p> <p>(e) <i>post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</i></p> <p>(f) <i>mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</i></p>				
	(vi) <i>Construction services other than (i), (ii), (iii), (iv) and (v) above.</i>	9	9	18	-