

Sl. No	category	Entry	HSN/SAC	
1.	Charitable/religious	Entry No.1	Chapter 99	Services by an entity registered under section <b>12AA of the Income-tax Act, 1961</b> (43 of 1961) by way of <u>charitable activities</u> .
		Entry No.9D	Chapter 99	Old Age home run by <ul style="list-style-type: none"> <li>- CG</li> <li>- SG</li> <li>- 12AA entity</li> <li>- Age 60 or more</li> <li>- Upto 25000 PMM including boarding, lodging &amp; maintenance.</li> </ul>
		Entry No.13	Heading 9963 , 9972,9995 or any other heading of section 9	<ul style="list-style-type: none"> <li>- Conduct of religious ceremony</li> <li>- Renting of religious place by <ul style="list-style-type: none"> <li>An entity registered in section 12AA or 10(23C)(5) of Income tax Act</li> <li>Body or authority covered under 10(23BBA) of Income tax Act</li> </ul> </li> </ul> <p><b><u>Except</u></b></p> <ul style="list-style-type: none"> <li>- Room rent is Rs. 1000 or more per day</li> <li>- Community hall/mandap rent Rs. 10000 or more per day</li> <li>- Renting of shop /business place rent is Rs. 10000 or more.</li> </ul>
		Entry No.60	Heading 9991	Religious pilgrimage facilitated by Gol under bilateral agreement by specified organisation
		Entry No.80	Heading 9996	Training or coaching in recreational activities relating to

				<ul style="list-style-type: none"> <li>- Art or Culture</li> <li>- Sports</li> </ul> By entities registered in sec 12AA of IT Act
2.	Business Transfer	Entry No.2	Chapter 99	Transfer of business as a going concern
3.	To Govt	Entry No.3	Chapter 99	Pure services to CG, SG, UT or LA for 243G or 243W. AAR- M/s. Super Wealth Financial Enterprises (P) Ltd.
		Entry No.[3A]	Chapter 99	Services provided to CG, SG, UT or LA having up to 25% goods for 243G or 243W
		Entry No.4	Chapter 99	Services by governmental authority for 243W of Col
		Entry No.5	Chapter 99	Services by governmental authority for 243G of Col
		Entry No.6	Chapter 99	Services by CG, SG, UT or LA, except <ul style="list-style-type: none"> <li>- Speed post, express parcel post, life Insurance, and agency services provided to a person other than CG, SG or UT (Postal Department)</li> <li>- Aircraft or Vessel</li> <li>- Transport of goods/passenger</li> <li>- Any Service other than the above to a business entity</li> </ul>
		Entry No.7	Chapter 99	Services provided by CG, SG, UT or LA to Business entity (T/O less than 20/10 Lakh) except: <ul style="list-style-type: none"> <li>- Speed post, express parcel post, life Insurance, and agency services provided to a person other than CG, SG or UT (Postal Department)</li> <li>- Aircraft or Vessel</li> </ul>

				<ul style="list-style-type: none"> <li>- Transport of goods/passenger</li> <li>- Renting of Immovable property</li> </ul>
		Entry No.8	Chapter 99	<p>Services provided by CG, SG, UT or LA to another CG, SG, UT or LA except</p> <ul style="list-style-type: none"> <li>- Speed post, express parcel post, life Insurance, and agency services provided to a person other than CG, SG or UT (Postal Department)</li> <li>- Aircraft or Vessel</li> <li>- Transport of goods/passenger</li> </ul>
		Entry No.9	Chapter 99	<p>Services provided by CG, SG, UT or LA with consideration of 5000 or less except</p> <ul style="list-style-type: none"> <li>- Speed post, express parcel post, life Insurance, and agency services provided to a person other than CG, SG or UT (Postal Department)</li> <li>- Aircraft or Vessel</li> <li>- Transport of goods/passenger</li> </ul> <p>[In case of Continuous Supply Annual Amount is 5000 or less]</p>
		Entry No.9C	Chapter 99	Services provided by Govt. Entity to CG, SG, UT, LA or any person specified by CG, SG, UT or LA. (In the form of Grant).
		Entry No.34A	Heading 9971	By CG, SG or UT by way of <b><i>guaranteeing the loans</i></b> of their <b><i>undertaking or PSU's</i></b> from <b><i>banking companies or financial institutions.</i></b>
		Entry No.47	Heading 9983 or 9991	By CG, SG, UT or LA by way of- <ul style="list-style-type: none"> <li>- Registration required any law</li> <li>- Certification related to protection or safety</li> </ul>
		Entry No.61	Heading 9991	By CG, SG, UT or LA issuance of passport, visa, driving license, birth

				certificate or death certificate.
		Entry No.62	Heading 9991 or 9997	By CG, SG, UT or LA by way of tolerating non-performance and the fines & damages to be paid to CG, SG, UT or LA under such contract.
		Entry No.63	Heading 9991	By CG, SG, UT or LA by way of assigning the right to use <b><i>natural resources</i></b> to an individual farmer for <b><i>cultivation of plants &amp; Animals</i></b> , except horse(for fibre, food, fuel or other Similar products).
		Entry No.64	Heading 9991 or 9973	By CG, SG, UT or LA by way of assigning the right to use <b><i>natural resources</i></b> , where right were given by CG, SG, UT or LA before 1 <sup>st</sup> April 2016. Exemption is limited to tax payable only.
		Entry No.65	Heading 9991	By CG, SG or UT by way of deputing officers after office hours or on holidays for <b><i>inspection or container stuffing or such other duties</i></b> in relation to <b><i>import export cargo on payment of Merchant Overtime charges</i></b> .
		Entry No.[65B	Heading 9991 or any other heading	By SG Right to collect Royalty on behalf of SG on the <b><i>minerals dispatched by mining lease holders</i></b> .
4.	Agri,Govt	Entry No.58	Heading 9988 or 9992	By <b><i>NCCCD</i></b> by way of cold chain <b><i>Knowledge dissemination</i></b> .
5.	FIFA	Entry No.9A	Chapter 99	Any Activity for FIFA World cup 2017.
		Entry No.9AA	Chapter 99	Services directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020

6.	Transit cargo to Nepal & Bhutan	Entry No.9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).
7.	construction	Entry No.10	Heading 9954	Pure labor contract for the construction(+9) of civil structure or any other original works pertaining to BLHC or enhancement under HAUM or PMAY.
		Entry No.11	Heading 9954	Pure labor contracts of construction, erection, commissioning or installation of original works pertaining to <i>a single residential unit otherwise than as a part of a residential complex.</i>
8.	Electricity	Entry No.10A	Heading 9954	EDU by way of construction, erection, commissioning or installation of infrastructure for extending electricity distribution network up to the <i>tube well of the farmer or agriculturalist for agricultural use.</i>
		Entry No.25	Heading 9969	extending the electricity distribution network up to the tube well of the farmer or agriculturalist for agricultural use.
9.	Renting	Entry No.12	Heading 9963 or 9972	Services by way of renting residential <i>dwelling</i> for use as residence.
10.	Hotel	Entry No.14	Heading 9963	Hotel room up to 1000/day.
11.	Transportation of passenger	Entry No.15	Heading 9964	<ul style="list-style-type: none"> <li>- Air travel to/from the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal.</li> <li>- Non-AC contract carriage other than</li> </ul>

				<p>radio taxi</p> <ul style="list-style-type: none"> <li>- Non-AC stage carriage.</li> </ul>
		Entry No.16	Heading 9964	Transportation of passengers provided to the Centre government in a regional connectivity scheme airport.
		Entry No.17	Heading 9964	<ul style="list-style-type: none"> <li>- Railway, other than First class and AC coach</li> <li>- Metro, monorail or tramway</li> <li>- inland waterways</li> <li>- public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</li> <li>- metered cabs or auto rickshaws (including e-rickshaws).</li> </ul>
12.	Transportation of goods	Entry No.18	Heading 9965	<p>Transportation by way of road, except</p> <ul style="list-style-type: none"> <li>- By GTA</li> <li>- By Courier</li> </ul> <p>By inland waterways.</p>
		Entry No.19	Heading 9965	Air-transportation of goods from outside India to India.
		Entry No.19A	Heading 9965	Air-transportation of goods from India to Outside India.
		Entry No.19B	Heading 9965	Sea transportation of goods from India to Outside India.
		Entry No.19C	Heading 9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.
		Entry No.20	Heading 9965	Transportation of goods by rail or a vessel.

		Entry No.21	Heading 9965 or 9967	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of -</p> <p>(a) agricultural produce;</p> <p>(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</p> <p>(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;</p> <p>(d) milk, salt and food grain including flour, pulses and rice;</p> <p>(e) organic manure;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</p> <p>(h) defence or military equipment.</p>
13.	Transportation of goods by GTA	Entry No.[21A	Heading 9965 or 9967	Services by GTA to an unregistered individual/CTP/HUF
		Entry No.[21B	Heading 9965 or 9967	<p>GTA services to following:</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)</p>

				only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.
14.	Hire,Rent,Transportation of passenger	Entry No.22	Heading 9966 or Heading 9973	Giving a means of transportation: <ul style="list-style-type: none"> <li>- To state transport undertaking a vehicle with capacity of more than 12 passengers.</li> <li>- GTA for transportation of goods.</li> <li>- A person for transportation of Student, faculty &amp; staff of educational institute(preschool to high school )</li> </ul>
15.	Toll Road	Entry No.23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.
		Entry No.[23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.
16.	Agriculture	Entry No.24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.
		Entry No.[24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.
		Entry No.24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo,



				unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.
		Entry No.[53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.
		Entry No.54	Heading 9986	<p>Following activities for cultivation and rearing of animals (except horse:</p> <ul style="list-style-type: none"> <li>- Agricultural operation Directly related to production of AP.</li> <li>- Supply of farm labour</li> <li>- processes carried out at an agricultural farm (which doesn't changes the essential characteristics)</li> <li>- renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</li> <li>- loading, unloading, packing, storage or warehousing of agricultural produce</li> <li>- agricultural extension services</li> <li>- services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce</li> <li>- services by way of fumigation in a warehouse of agricultural produce</li> </ul>

		Entry No.57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of preconditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables
17.	Agri,Job work	Entry No.55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses.
18.	Bank	Entry No.26	Heading 9971	Services by the Reserve Bank of India.
		Entry No.[27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under (PMJDY)
		Entry No.28	Heading 9971 or Heading 9991	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY)
		Entry No.34	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service
19.	Interest	Entry No.27	Heading 9971	<ul style="list-style-type: none"> <li>- Interest</li> <li>- Sale purchase of foreign currency amongst banks or authorised dealers.</li> </ul>
20.	Life Insurance	Entry No.29	Heading 9971 or Heading 9991	Services of life insurance Provided to members of the Army, Naval & Air force by their GIF.

		Entry No.[29A	Heading 9971 or Heading 9991	Life insurance to coastal guards by NGIF.
		Entry No.[29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.
		Entry No.30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).
		Entry No.31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).
		Entry No.31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).
		Entry No.31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.
		Entry No.32	Heading 9971	Services provided by the Insurance Regulatory and Development

			Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999)
		Entry No.33	Heading 9971 Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.
		Entry No.35	Heading 9971 or Heading 9991 General insurance services under <a href="#">specified schemes</a> .
		Entry No.36	Heading 9971 or Heading 9991 Life insurance services under <a href="#">specified schemes</a> .
		Entry No.[36A	Heading 9971 or Heading 9991 Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36 [or 40 inserted from 26.7.2018 via 14/2018 CTR]
		Entry No.38	Heading 9971 or 9991 Services by way of collection of contribution under any pension scheme of the State Governments.
		Entry No.39	Heading 9971 or 9985 Services by the following persons in specified capacities
		Entry No.39A	Heading 9971 Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).
		Entry No.40	Heading 9971 or 9991 Services under any insurance scheme to CG,SG,UT.

21.	Pension Scheme	Entry No.37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.
22.	Telecom License	Entry No.42	Heading 9973 or Heading 9991	By CG,SG,UT,LA to operate as a telecom operator prior to 1-4-2016.
23.	leasing of assets by Indian Railways	Entry No.43	Heading 9973	Leasing of assets by IRFC to Indian railways
24.	Upfront amount premium,salami,cost	Entry No.41	Heading 9972	Upfront amount charged for lease of industrial plot of 30 years or more by mentioned entities to the industrial units or the developers in any industrial or financial business area
		Entry No.41A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, 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 authority or after its first occupation, whichever is earlier.
		Entry No.41B	Heading 9972	Upfront amount payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, 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 authority or after its first occupation, whichever is earlier.
25.	INCUBATEE ,INCUBATOR	Entry No.44	Heading.9981	Services provided by an incubatee upto 50 lac

		Entry No.48	Heading.9983 any other Heading of Chapter 99	Taxable services, provided or to be provided by mentioned organisations under department of Biotechnology , GOI.
26.	ARBITRAL TRIBUNAL	Entry No.45	Heading.9982 OR 9991	<p><b><u>a) Services by Arbitral Tribunal:</u></b></p> <ul style="list-style-type: none"> <li>- Any person other than business entity having turnover of more than 20 lac (10 lac)</li> <li>- CG/SG/UT/LA/GA/GE</li> </ul> <p><b><u>b) By partnership firm or individual advocate except senior advocate by way of legal services:</u></b></p> <ul style="list-style-type: none"> <li>- to other advocate or firm</li> <li>- any person other than a business entity having turnover of more than 20(10) lac.</li> <li>- CG/SG/UT/LA/GA/GE</li> </ul> <p><b><u>c) By senior advocate to</u></b></p> <ul style="list-style-type: none"> <li>- any person other than a business entity having turnover of more than 20(10) lac.</li> <li>- CG/SG/UT/LA/GA/GE</li> </ul>
27.	VET CLINIC	Entry No.46	Heading.9983	Services by a veterinary clinic in relation to health care of animals or birds.
28.	LICENSE BY FSSAI	Entry No.[47A	Heading.9983 or 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators

29.	Journalists	Entry No.49	Heading.9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.
30.	lending of books or knowledge enhancing content	Entry No.50	Heading.9984	Services of public libraries by way of lending of books, publications or any other knowledge enhancing content or material.
31.	GSTIN	Entry No.51	Heading.9984	Services provided by the GSTIN to the CG/SG/UT for implementation of GST.
32.	Exhibition outside India	Entry No.52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.
33.	organising an event - sports	Entry No.53	Heading 9985	Services by way of sponsorship of sporting events organized by mentioned organizations.
34.	Animals	Entry No.[55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).
		Entry No.56	Heading 9988	Services by way of slaughtering of animals.
35.	FDM	Entry No.59	Heading 9999	Services by a foreign diplomatic mission located in India.
36.	RTI	Entry No.[65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).
37.	Educational institution	Entry No.66	Heading 9992 or Heading 9963]	a) By educational institution to its students, faculty & staff. b) By an educational institution by way of conduct of entrance examination(inserted from

				<p>25-1-2018 via 2/2018 CTR</p> <p>c) To an educational institute from pre to HSS</p> <ul style="list-style-type: none"> <li>- transportation of its students, staff and faculty.</li> <li>- Catering</li> <li>- House-keeping / cleaning / Security.</li> </ul> <p>d) To any educational institute</p> <ul style="list-style-type: none"> <li>- services relating to admission to or conduct of examination</li> </ul> <p>e) To any institution providing pre to HSS or education as a part of an approved vocational education course.</p> <ul style="list-style-type: none"> <li>- Supply of online education journals or periodicals.</li> </ul>
38.	Sport	Entry No.68	Heading 9992 or Heading 9996	<p>Provided to Recognized Sports body by:</p> <ul style="list-style-type: none"> <li>- Player, referee, coach, or team manager</li> <li>- Another recognized body.</li> </ul>
		Entry No.82	Chapter 9996	Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017.
		Entry No.82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.
39.	NSDC	Entry No.69	Heading 9992 or Heading 9983 or Heading 9991	<p>Any Services provided by:</p> <ul style="list-style-type: none"> <li>- NSDC set by Gol</li> <li>- Sector Skill Council(SSC) by NSDC</li> <li>- Assessment agency approved by SSC or NSDC</li> <li>- Training partner approved by</li> </ul>



				SSC or NSDC relation to <a href="#">specific services</a> .
40.	Skill Development	Entry No.70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the DG of Training, Ministry of Skill Development and Entrepreneurship by way of assessments.
		Entry No.71	Heading 9992	By training providers (Project implementation agencies) under DDUGKY implemented by the MRD, Gol by way of offering skill or vocational training courses.
		Entry No.72	Heading 9992	To the CG, SG, UT administration under any training program for which total expenditure is borne by the CG, SG, UT administration
41.	Blood banks	Entry No.73	Heading 9993	By the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.
42.	Health care	Entry No.74	Heading 9993	By way of: <ul style="list-style-type: none"> <li>- Health care by Clinical establishment</li> <li>- Transportation of patients in an ambulance.</li> </ul>
43.	Health care, rehabilitation professional	Entry No."74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act,
44.	To clinical establishment	Entry No.75	Heading 9994	To clinical establishment by way of treatment or disposal of biomedical waste.
45.	Toilets	Entry No.76	Heading 9994	Facilities of bathroom, washrooms, lavatories, urinal or toilets

46.	Society to members	Entry No.77	Heading 9995	Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of [seven thousand five hundred]61 rupees per month per member in a housing society or a residential complex.
47.	Unincorporated body	Entry No.[77A	Heading 9995	Services provided by an unincorporated body or a nonprofit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.
48.	Music, Dance	Entry No.78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.
49.	ENTRY	Entry No.79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.

		Entry No.[79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.
		Entry No.81	Heading 9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.
50.	Fair Price	Entry No.11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin <sup>2</sup>