

An approach paper to compilation of the Index of Service Production (ISP) for the formal sector of the economy

1. Introduction

The service sector is the dominant force in the Indian economy, contributing over 50% of the Gross Value Added. As the most dynamic and dominant engine of the Indian economy, it has long been central to economic transformation, consistently driving growth, generating employment, and attracting investment across decades. Services encompasses a wide range of sub- sectors with their varying degree of contribution in the GVA. List of sub – sectors along with their contribution in services GVA is given in **Annexure 1**.

2. Need for ISP

Index of Industrial Production (IIP) has been traditionally used to track short term growth / changes in economic activity. However, owing to the importance of services sector, there is a growing demand for Index of Service Production (ISP) to complement the IIP in order to evaluate the short-term performance of the entire economy.

The two main aims for compiling ISP are to provide:

- Economic trends that would complement an IIP on the short – term movement of an economy; and
- High frequency information on the performance of the services sector to strengthen the existing statistical framework to support analytical and policy framework.

Requirement of ISP for National Accounts Statistics and for other stakeholders is elaborated below:

2.1 Requirement of ISP for National Account Statistics

MoSPI releases India's National Accounts Statistics (NAS) in the form of quarterly and annual estimates.

The Quarterly Estimates (QE) are released with a lag of two months from the quarter's end. In respect of the Annual Estimates, the First Advance Estimates (FAE) and the Second Advance Estimates (SAE) are released in early January and late February (before the

fiscal year ends); the Provisional Estimates (PE) for a fiscal year are released at the end of May (Two months after the fiscal year ends); the First Revised Estimates (FRE) and Final Estimates (FE) are released annually in February (with a lag of eleven and twenty-three months, respectively) using detailed datasets. QE, FAE, SAE and PE are compiled using benchmark-indicator method based in limited indicator data.

QE, FAE, SAE and the PE of GVA are released only for the following groups of Industries in an aggregated manner:

- a) Trade, Hotels, Transport, Communication & Services related to Broadcasting;
- b) Financial, Real Estate, IT, Professional Services & ownership of dwellings
- c) Public Administration, Defence & Other services

At the time of release of FRE, GVA of thirteen sub – sectors are released in a disaggregated manner. Release of FRE is followed by release of the Annual National Accounts Statistics which contains disaggregated GVA for further additional categories.

The list of services for which disaggregated GVA is released are given in **Annexure 2**. Thus, ISP could be a valuable source of information in terms of augmenting the list of indicators used for compilation of QE, FAE, SAE and PE.

2.2 Requirement of ISP for Other stakeholders

Besides NAS, there are other important stakeholders such as line ministries / departments, policy makers, academia and researchers who would require ISP at more detailed level and at monthly / quarterly frequency. The National Industrial Classification, 2025, provides a comprehensive and contemporary classification for all economic activities undertaken in India's economy. The sectors covered under Sections G to Section V of NIC, 2025, form the part of Service Sector. Each of these sections is further divided into Divisions, Groups, Classes and sub – classes. For a complete ISP, it is important that all these sections are adequately captured in data collection framework and services index is available atleast at two digit level of NIC – 2025. **Details given in Annexure 3.**

3. International Guidelines on compilation of ISP and Country Practices

3.1 International Guidelines

3.1.1 OECD Compilation Manual and Eurostat's Guide for / on compilation of Index of Service Production (ISP)

The OECD Compilation Manual for Index of Services Production (2007) is the most comprehensive set of guidelines on compilation of ISP covering statistical infrastructure required, various concepts & definitions and terminologies related to ISP, data sources & methods in terms of their conceptual appropriateness and recommendations for ISP compilation.

OECD Manual defines ISP on the lines of the description of IIP given by Hong & Chavoix – Mannato (2000) as “an ISP measures changes over time in the volume of output of the services sector. More precisely, it is defined as the ratio of the volume of output produced by the services industries in a given time period to the volume produced by the same industries in a specified base period.”

Further, as the primary aim of compiling an ISP is to measure short-term movements in the production activity of the services part of an economy, the ISP is defined as a weighted average of the real output of these industries, where the weights are based on their shares in the value added of the Services sector.

Both the OECD manual and the Eurostat's guide recommend three kinds of indicators, viz., turnover based, volume based and input based and in that order of preference. If available, 'Gross turnover deflated by appropriate quality adjusted price indices' is the preferred indicator for compilation of ISP for different sectors.

In the absence of a quality adjusted price index use of a partially representative price index, as a deflator, has been suggested. Preferred deflators to use are mostly Producer Price Indices (PPI). For services which flow majorly from B2C, use of CPIs as deflator has also been suggested in absence of PPIs.

In the absence of the Turnover based indicator, use of Volume based indicators has been recommended as an alternative. Input based methods have been recommended only as proxy measures where no other variables are available. In such a case also, it may be used only for low tech sectors where changes in labour input may be relatively proportional to changes in output sector.

3.2 Country Practices

Several advanced economies now regularly publish an Index of Service Production (ISP) or equivalent indicators, providing useful international benchmarks. Within the European Union, Eurostat coordinates monthly publication of the Services Production Index for all Member States under the European Business Statistics Regulation. Countries such as France, Spain, and Slovenia compile monthly service production indices covering major market services.

Beyond the EU, several countries have developed well-established systems for regular ISP compilation. South Korea publishes a monthly Service Industry Activity Index, covering wholesale and retail trade, transportation, accommodation, real estate, and information services, using value-based indicators deflated by sector-specific PPIs. The United Kingdom compiles a comprehensive Monthly Index of Services, which includes finance, insurance, ICT, transport, professional services, and public services, and contributes to its monthly GDP estimates.

4. Past efforts and current status for compilation of ISP in India

4.1 Past efforts

MoSPI has been grappling with the issue of compilation of Index of Service Production for quite some time. A Technical Advisory Committee on Indices of Service Production (TAC-ISP) was constituted in 2004 and reconstituted in 2010 under the Chairmanship of Prof. C. P. Chandrashekar of JNU. The TAC had several meetings and consultations with stakeholders from August 2006 to February, 2019 and submitted its report in June, 2019. The TAC advised compilation of the ISP for different sub-sectors of the economy in a phased manner, with priority given to sub-sectors which are rapidly gaining importance and for which the data can be readily made available by administrative Ministries/ Departments.

Under the aegis of the TAC, several inter-ministerial consultations were held and it was decided to focus on compilation of ISP for the following 4 sectors and 10 sub-sectors. Out of total 10 sub-sectors, TAC had developed methodology for compilation of ISP for 7 sub-sectors. The TAC recommended that the Indices of the sub – sectors may be treated as experimental indices.

The sub – sectors are:

Sector	Sub Sector (10 sub sectors)	Methodology developed	Frequency
Transport Services	Air Transport	Yes	Monthly

Sector	Rail Transport	Yes	Monthly
	Road Transport	No	--
	Shipping Transport	No	--
Communication Services Sector	Postal	Yes	Annual
	Telecommunication	Yes	Quarterly
Social Services Sector	Health	No	--
	Education	Yes	Annual
Financial Services Sector	Banking	Yes	Quarterly
	Insurance	Yes	Quarterly

As the administrative data for ISP was maintained by the concerned line Ministries / Departments, the National Statistical Commission (NSC) in its 68th meeting, held in July 2014, recommended that the indices for sub-sectors of ISP may be compiled by the concerned subject Ministries using the methodology recommended by MOSPI and the indices at broader levels be compiled by MoSPI by pooling the indices of the sub-sectors.

The TAC also recommended the following way forward:

- a) The other sectors such as Road Transport sector, Shipping Transport and Health Sector should be covered. These could not be done due to limitation in availability of variables as per OECD manual.
- b) Firming up of proper mechanism will ensure regular monitoring towards improvement in quality of the indices developed for sub-sectors and expansion of coverage in future.

4.2 Challenges faced

For several major service industries such as real estate, professional services, retail trade, health, etc. consistent high-frequency administrative data sources are not available, resulting in significant data gaps.

Data of output is limited to only few Sectors, like Air Transport, Rail Transport, Postal, Telecommunications, Banking, Insurance and Education. As the total contribution of the above sectors in overall services was lesser than 20%, overall ISP could not be compiled. Challenges were observed in terms of different frequencies and time lags for availability of data.

Further, Index of Education was dependent on NSS Survey on Social Consumption on Education for weights / base year. The data of Banking and Insurance services was in Value terms (Income). Due to unavailability of Service Producers Price Index, GVA based deflators had to be used.

In nutshell, the heterogeneous nature of the services sector—characterised by diverse service outputs made standardisation of output indicators and compilation of an overall ISP for India a challenging task.

4.3 Changing Data landscape of services sector

Recent times have seen a huge change in data landscape in India fuelled by data demand, adoption of technology and digitalisation of administrative and secondary data sources. The implementation of the Goods and Services Tax (GST) in India on July 1, 2017, marked a fundamental shift in economic analysis as monthly GST collection data acts as a powerful barometer for economic activity. Beyond its primary goal of taxation, the Goods and Services Tax Network (GSTN) has emerged as a powerful data source for production and outward supplies across different sectors of the economy.

MOSPI proposes to use of GST data to monitor the progress of services sector. However, the data requires careful analysis of its suitability for statistical purposes. Firstly, it may be noted that the data available from the GST would be in value terms, the feasibility of its usage would therefore, depend upon availability of appropriate price deflators. As stated earlier, as per International guidelines, the preferred deflators to use are mostly Producer Price Indices (PPI). For services which flow majorly from B2C, use of CPIs as deflator has also been suggested in absence of PPIs.

One major conceptual difference between PPIs and consumer price indices (CPIs) is that the former does not include taxes linked to sales (VAT, GST, etc.), since they do not represent revenue from the point of view of the producer (but are simply collected and passed on to the tax administration). Under the GST regime, there are no multiple taxes and the tax rates of different services are fixed i.e. constant for a considerably long period the CPI can serve as a suitable proxy or as a high-quality alternative to the sectors for which PPIs are not available.

The Department for Promotion of Industry and Internal Trade (DPIIT), under the Ministry of Commerce and Industry, is working towards revising the Wholesale Price

Index (WPI) and developing a Producer Price Index (PPI). The Working Group constituted for the purpose has recommended methodologies for compiling PPIs for the services sub sectors like Banking, Insurance, Securities, Pensions, Air Transport, Railway (Passenger), Railway (Goods) and Telecom. The Quarterly Indices / trial indices of the above sub – sectors are likely to be available in near future.

Further, as compared to the earlier CPI, the new CPI series (base year of 2024) released by MoSPI in February, 2026, captures services more effectively through a significant restructuring of weights and increased item coverage.

The recently launched Annual Survey of Incorporated Services Sector Enterprises (ASISSE) is envisaged to be a key source of official data on the incorporated services sector of the economy comprising of services like trade, transport, hospitality, information technology, education, health, etc. and thereby representing one of the most dynamic components of India's economy. The periodic data available from ASISSE may be used for compilation of ISPs of sub – sectors like Health and Education which are exempted from GST.

The above available / likely to be available data sources support the case for attempting compilation of sectoral / sub – sectoral ISPs again, albeit on a trial basis.

4.4 Constitution of TAC - ISP

As a part of its recent initiatives on statistical reforms and stakeholder consultations towards making available official statistics with an increased frequency and reduced time lag, MoSPI identified ISP as an important data gap. MoSPI now envisages to bring out sectoral and sub – sectoral indices for measuring production of services by exploring availability of conventional administrative records as well as new alternate datasets like Toll services, GST data, etc. A TAC on ISP has been constituted in May, 2025 for providing technical guidance for compilation of sectoral / sub – sectoral ISPs on aspects like existing best practices, availability of datasets, methodological issues, approach to leverage nontraditional data sources, etc.

The TAC – ISP in its 3 meetings conducted so far discussed several technical issues related to compilation of ISP as reflected in this concept / approach paper.

5. Scope and Coverage of Services in ISP

5.1 Scope

SNA 2025 defines Services as “Results from a production activity that changes the conditions of the consuming units, or facilitates the exchange of products, non-produced non-financial assets or financial assets. Services are not generally separate items over which ownership rights can be established and cannot generally be separated from their production.”

Further, SNA 2025 defines Market Output as “Output intended for sale at economically significant prices”. Further, Non-Market Output is defined as “Goods and individual or collective services produced by government, the central bank and non-profit institutions serving households (NPISHs) that are supplied free, or at prices that are not economically significant, to other institutional units or the community as a whole.”

The OECD Manual makes distinctions between market and non-market services for the main services activities. Market services are generally provided by market producers and non-market services by non-market producers. Thus, for example, market services could include such services as repair services, wholesale and retail trade services, and lodging and catering services. On the other hand, non-market services comprise branches covering general public services, non-market services of education and research provided by general government and private non-profit institutions, non-market services of health provided by general government and private non-profit institutions, domestic services and other non-market services. ISP for India would therefore cover both market and non – market activities depending upon the availability of data for each of the sub – sectors.

5.2 Coverage

NIC 2025 provides detailed description of services industries at various levels of classification. It is planned to compile ISP atleast at the 2-digit (division) level of NIC depending upon the availability of data. Compilation of overall ISP from 2-digit level indices would be challenging if some of the major sectors do not have relevant data to compile indices. To overcome this, it is planned to cover about 70 % of the GVA of services to compile an overall ISP.

To assess the extent of coverage of services in ISP, their relative contribution to the GVA (at current prices) for the year 2024-25 was the primary benchmark. Apart from that the share of Public, Private & Household sector in each sub – sector and was also considered. The fact whether the sub – sectors’ output was primarily Market or Non – Market Output was also considered in order to prioritize the sub – sectors.

Sub - Sectors highlighted by the stakeholders in meetings of the TAC - ISP & other internal / external discussions and availability of data from different administrative and alternative sources were also considered while identifying the services for the purpose of compilation of ISP. **Section 7** discusses the sub – sector wise availability secondary / administrative data for different sub sectors of services.

6. Data Sources:

6.1 The different types of Data sources from which Data on Services sector can be obtained are as below:

a) Data Source 1: Secondary / administrative data on output availability with the sector specific Ministries / Departments / Organisations:

In case of sub – sectors for which data is available with the concerned Ministries / Departments / Organisations, sub – sectoral ISPs can be compiled on the basis of the available secondary / administrative data. **Section 8** gives the brief method for compilation of sub – sectoral ISPs based on Secondary / Administrative data sources.

b) Data Source 2: GST data:

Data on Outward supplies for different service activities as obtained from monthly and quarterly GST returns has the potential which needs to be explored for its feasibility for compilation of sub – sectoral ISPs as well as overall ISP. GST based indices can, however, be compiled only for ‘Market Output’. Further, in case of those sectors which are exempted from GST, like Health & Education, use of another data source may have to be explored. The coverage of GST based indices would also exclude the service providers below a specific threshold which are not required to file GST returns. Unlike the manufacturing sector, which involves storage / maintenance of inventory; the production of services directly results

into its sale / consumption. Hence, GST data of outwards supplies essentially reflects production of services. Overview of GST data and proposed Method for compilation of sub – sectoral ISPs based on GST data given in **Section 9**.

c) Data Source 3: Data available from Annual Survey of Incorporated Services Sector Enterprises:

Acknowledging that there is a lack of consistent data on the economic and operational characteristics, employment, and related aspects of the incorporated services sector, especially with industry-wise and State/UT-wise breakdowns; MoSPI has conceived the Annual Survey of Incorporated Services Sector Enterprises (ASISSE) to comprehensively cover the incorporated service sector of the economy. The first full-fledged ASISSE has started from 2026 -27.

The coverage of ASISSE is essentially the corporate entities i.e. entities registered under Companies Act, 1956 or Companies Act, 2013 or Limited Liability Partnership (LLP) Act, 2008 and belonging to service sector. The coverage includes ‘Construction’, ‘Trade’ and ‘Other Services’ (including transport, accommodation and food services, information and communication, health, education, real estate, etc.). Public Administration, Defence, Banking and Insurance sectors and unincorporated entities are excluded from the coverage of ASISSE.

The ASISSE will give estimates of indicators like gross value added (GVA), fixed capital/capital formation, employment numbers, turnover/gross sale value, etc.

Data from ASISSE will be used for compilation of ISPs of those services sub – sectors for which no other data sources is available. **Section 10** gives the brief method for compilation of sub – sectoral ISPs based on Data available from ASISSE.

6.2 Coverage limitations of data sources:

SNA 2025 defines the Informal Sector as: “Household unincorporated market enterprises and the associated labour input that are not formally recognized by government authorities because they are not registered for tax or similar purposes.”

Thus, all the 3 Data Sources, namely, secondary / administrative sources, GST and ASISSE (which is based on list frame of GSTN entities) exclude the services provided by the informal sector.

The exclusions due to lack of unavailability of data from the three sources under consideration (secondary / administrative data sets, GST and ASISSE) have been given in section 6.3. These exclusions account for nearly 33% of the total GVA of services sector.

Further, the temporary exclusions of Health and Education Sector (till the ASISSE data becomes available) account for nearly 10% of the total GVA of services sector.

6.3 Exclusions

The following services have been excluded from the scope of ISP due to lack of availability of data, these exclusions account for nearly 33% of the total GVA of services sector:

- i. Section P of NIC 2025: Public administration and Defence - Services provided are Non – Market in nature and are exempted from GST
- ii. Parts of Section L of NIC 2025 (Divisions 64 and 65): Other financial services (like Central Bank, Money Market Funds, Pension Funds, etc.) - Services of Central Bank are Non – Market in nature and are exempted from GST
- iii. Ownership of dwellings –Own account sector fully unincorporated exempted from GST
- iv. Division 88 of NIC, 2025: Social work activities without accommodation –Unincorporated sector exempted from GST
- v. Other services (like services of membership organisations (Division 94 of NIC 2025), personal services (Division 96 of NIC 2025), private households with employed persons (Section U of NIC 2025)) – Mix of services exempted from GST and unincorporated sector dominant services.

7. Sub – Sector – wise data availability and gaps: Summary Analysis given at Annexure 4.

The Section 7.1 explores sub – sector specific availability of data on output from the aforementioned 3 sources and its frequency. The proposed frequency of compilation of sub – sector specific ISP is in accordance with the frequency of availability of the output variable.

The Section 7.1 also discusses availability of sub – sector specific weights and deflators. Availability of sub – sectoral weights is from the National Accounts (contribution of the sub – sector in total GVA).

For deflators: in case of sub – sectors where SPPIs are likely to be available, use of the same have been proposed. However, till the time the same are made available alternate proxy deflators based either on CPI or GVA may have to be used. For those sub – sectors for which SPPIs are not likely to be available in near future, availability of sub – sector specific CPI has been explored. The use of CPI in absence of PPI in services may be acceptable considering that services are consumed as soon as they are produced, thus, PPIs and CPIs differ only by tax margin at one level (level of consumer). Considering the taxes are constant, there may not be any significant differences between the two. This proposition is in line with discussions made in the IMF's TA Mission on ISP.

In the absence of both SPPI and sub – sector specific CPI, use of CPI (Non – food) has been proposed as a general deflator.

Justification for proposing CPI (Non – food) as a general deflator for services, where PPI or sub –sector specific CPI is unavailable:

This proposition finds merit in the logic that inflation of services moves in tandem with inflation of non-food items (which are generally more stable than food items) in view of the following:

- i. The non – food items account for nearly 63% of the total weight of overall CPI. The non – food items include items of services also, which account for nearly 28% of the total weight of overall CPI and nearly 44.44% of the non- food weight.
- ii. Another significant division in the non – food items category is "Housing, Water, Electricity, Gas and Other Fuels", this accounts for nearly 17.67% of the total weight of the overall CPI and 28% weight in the non - food category. 'Housing, Water, Electricity, Gas and Other Fuels' are significant contributors to inflation in services. They act as major cost-push factors by either directly driving up operating expenses for businesses & producer prices or increasing the cost of living for employees leading to higher wage demands & in turn higher producer prices.
- iii. Other significant cost push factor items in the non – food category include petrol, diesel and CNG which are under the Transport Division of CPI which account for

nearly 4.85% of the total weight of the overall CPI and 7.7% weight in the non - food category.

- iv. Thus, in all more than 80% of the Non – food inflation is attributable either directly to services or its cost push factors.

7.1 Section G: Wholesale and retail trade

NIC 2025 Divisions:

46: Wholesale Trade

47: Retail Trade

A) Output Variables

Division 46: Wholesale Trade

The preferred output indicator is ‘Gross Turnover deflated by appropriate price index’. From GST, data on taxable value of outward supplies is available for the tax payers registered as Wholesale Traders, which can be taken as proxy of turnover for the Wholesale Trade sector. The alternative volume indicator is ‘employment’ in the given categories. The same is presently not available from secondary / administrative sources.

Division 47: Retail Trade

The preferred output indicator is ‘Gross Turnover deflated by appropriate price index’. From GST, data on taxable value of outward supplies is available for the tax payers registered as Retail Traders, which can be taken as proxy of turnover for the Retail Trade sector.

The alternative volume indicator is ‘employment’ in the given categories. The same is presently not available from secondary / administrative sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics publishes GVA contribution of 'Trade & Repair' Sector. Internal unpublished bifurcation of the sector into 'Repair and Maintenance of Motor Vehicles and sale of motor vehicles', 'wholesale trade', 'retail trade' and 'repair services' is available. Now the category 'Repair and Maintenance of Motor Vehicles and sale of motor vehicles' is a mix of Trade and Repair. Thus, in case of Section G of NIC "Wholesale and retail trade", weights from unpublished NAS for the two sub – sectors, namely, 'wholesale trade' and 'retail trade' can be taken.

D) Deflators

In case of Wholesale Trade the WPI and in case of Retail Trade CPI for the Divisions "Food & Beverages", "Paan, Tobacco and intoxicants", "Clothing & Footwear" and "Furnishings, household equipment and routine household maintenance" can be used as deflators.

7.2 Section H: Transportation and storage:

NIC 2025 Divisions:

49: Land transport and transport via pipelines

50: Water transport

51: Air transport

52: Warehousing and support activities for transportation

53: Postal and Courier activities

A) Output Variables

Division 49: Land transport and transport via pipelines

Railways:

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sectors like 'Railway Passenger' and 'Railway Freight'. Coverage of railway services in GST is incomplete as Non – AC Passenger services and Freight services for essential commodities are exempted from GST.

In case of volume-based indicators for the sub – sector, the preferred volume indicators are ‘passengers km travelled’ and ‘tonnes km transported’ for ‘Passenger Services’ and ‘Freight Services’, respectively.

Unpublished data on ‘passengers km travelled’, ‘tonnes km transported’ is available with the Railway Board with a Monthly Frequency. However, the recommended break – up for categories, namely, Class – wise (AC – I, II, III, Sleeper, etc.) in case of Passenger Services and Commodity wise Break up (Coal, Iron Ore, Cement etc.) in case of Freight Services is not available on a monthly basis (annual availability is there). To use this data, some assumptions on the distribution of passenger services and commodity – wise break – up may be required to consider the differential nature of different classes / commodities on a monthly basis.

Comparing the fact that in GST, non – AC passenger services and freight services of essential commodities is entirely exempted, volume-based indicators are planned to be used for measuring railway services.

Road Transport:

The preferred output indicator is ‘Gross Turnover deflated by appropriate price index’. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sectors like ‘Road Passenger’ and ‘Road Freight’. Though coverage of entire sub – sectors in GST may not be full as Non – AC Passenger services and Freight services for essential commodities are exempted from GST.

In case of volume-based indicators for the sub – sector, the preferred volume indicators are ‘passengers km travelled’ and ‘tonnes km transported’ for ‘Passenger Services’ and ‘Freight Services’, respectively. The same is not available. Further, data on alternative volume indicators, namely, ‘number of passengers’ and ‘tonnes of freight’ is also not available. The Ministry of Road Transport & Highways has data on ‘vehicles crossing toll’. Bifurcation of this indicator into Passenger services and Freight services is not possible. Further, this indicator fails to capture within city movement of vehicles which do not cross any toll. Thus, output indicator based on secondary / administrative source may not be sufficient.

Although both the sources have limitations, it is proposed to use the GST data.

Transport via pipelines:

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to 'Transport via pipelines'.

In case of volume-based indicators for the sub – sector, the preferred volume indicator is cubic metres kms transported and alternate volume indicator is 'cubic metres transported'. The same is not available.

Division 50: Water transport

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sectors like 'Water Passenger' and 'Water Freight'. Though coverage of entire sub – sectors in GST may not be full as Non – AC Passenger services and Freight services for essential commodities are exempted from GST.

In case of volume-based indicators for the sub – sector, the preferred volume indicators are 'passengers km travelled' and 'tonnes km transported' for 'Passenger Services' and 'Freight Services', respectively. The same is not available.

The alternative volume indicators are number of passengers carried, tonnes transported, number of vehicles transported, number of containers transported etc. No data is available for Passenger services, under Water Transport. Data is available on the alternative indicator of 'freight carried', with Ministry of Port, Shipping and Waterways, commodity – wise and Port – wise for Overseas cargo, coastal cargo and cargo handled on National Waterways (which is a sub – set of Inland Waterways). Further, revenue earned from the Ports is not available, separately, for Passenger and Freight services. Commodity – wise break – up of revenue earned is also not available. Thus, output indicator based on secondary / administrative source may not be sufficient to compile ISP of water transport sector.

Comparing the coverage of Water transport Services under GST and the data available from secondary / administrative sources, it is considered that we may use the GST based output indicator.

Division 51: Air transport

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sectors like 'Air Passenger' and 'Air Freight'. Coverage of entire sub – sectors in GST may not be full as transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal are exempted from GST.

The output indicators for the sub – sector are Passenger kms travelled in case of 'Passenger Services' and Freight tonnes kms carried in case of 'Freight Services'. The same is available with the DGCA with a Monthly Frequency. However, the recommended Class – wise break – up into (Economy, Business Class, etc.) in case of Passenger Services and Break up into categories Premium, Non – Premium in case of Freight Services is not available. Use of this data would require some assumptions on the class – wise and category – wise break – up.

Comparing the above issues, we may use the data from secondary / administrative sources, instead of GST.

Division 52: Warehousing and support activities for transportation

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The output indicators for the sub – sector, include indicators like Tonnes of goods handled / carried, Employment, etc. The same are presently not available from secondary / administrative sources.

Division 53: Postal and Courier activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The output indicators for the sub – sector, include Numbers of Domestic letters, International letters, domestic parcels, international parcels, small parcels, large parcels, etc. Data on the same is available only for the services of Department of Post. Thus, data

availability is limited to public sector data only, which accounts for approximately 55% of the total Postal GVA. The remaining 45%, attributable to the private and Household sector, may not be captured through secondary / administrative sources. Thus, output indicator based on secondary / administrative source may not be sufficient.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics publishes GVA contribution of following sub – sectors in case of Section H of NIC “**Transportation and storage**”, which can be used as weights.

- i. Railways
- ii. Road transport
- iii. Water transport
- iv. Air transport
- v. Services incidental to transport
- vi. Storage & warehousing
- vii. Courier Services

D) Deflators

SPPI wherever available (Air, Railway – Passenger and Railway Goods) or CPI of Transport Sector (till the time SPPI is available) can be used as a deflator.

7.3 Section I: Accommodation and food service activities:

NIC 2025 Divisions:

55: Accommodation

56: Food and beverage service activities

A) Output Variables

Division 55: Accommodation

The preferred output indicator is ‘Gross Turnover deflated by appropriate price index’. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

In case of volume-based indicators, the preferred indicators include Number of bed-nights spent by different categories of Hotels, Admissions to licensed clubs, etc. The alternate indicators include number of beds by different categories of Hotels. Data on these indicators is not available from secondary / administrative data sources.

Division 56: Food and beverage service activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

In case of volume-based indicators, the indicators include number of meals sold and number of customers, etc. Data on these indicators is not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

In case of Section I of NIC, the National Accounts Statistics publishes GVA contribution of Hotel & Restaurants sector, which can be used as the aggregated weight of Section I "Accommodation and Food Service activities".

D) Deflators

CPI non - food can be used as deflator.

7.4 Section J: Publishing of books, newspapers, periodicals and other publishing activities:

NIC 2025 Divisions:

58: Publishing activities

59: Motion picture, video and television programme production, sound recording and music publishing activities

60: Programming, broadcasting, news agency and other content distribution activities

A) Output Variables

Division 58: Publishing activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

For this sub – sector, indicators like Number of articles / books / newspapers published can be considered as the Output indicators. The said data is presently not available from secondary / administrative sources.

Division 59: Motion picture, video and television programme production, sound recording and music publishing activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

For this sub – sector, indicators like Number of movies produced, number of programmes produced, music albums published, etc. can be considered as the Output indicators. The said data is presently not available from secondary / administrative sources.

Division 60: Programming, broadcasting, news agency and other content distribution activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

For this sub – sector, indicators like number of viewers / subscribers, etc. can be considered as the output indicators. The said data is presently not available from secondary / administrative sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics publishes GVA contribution of "Broadcasting - Cable operators, recording, publishing & broadcasting services" as a whole.

D) Deflators

As there is no direct mapping of any CPI division, group or class in case of Section J of NIC, CPI non - food based deflator can be used.

7.5 Section K: Telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities:

NIC 2025 Divisions:

61: Telecommunications

62: Computer programming, consultancy and related activities

63: Computing infrastructure, data processing, hosting, and other information service

A) Output Variables

Division 61: Telecommunications

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to Telecommunications sub – sector.

The output indicators for the sub – sector, are 'Minutes of Usage' for Non – Data Services and 'Data usage' for Data Services. The same is available from TRAI with a quarterly frequency. However, the lag of data availability is 3 to 4 months, which makes this infeasible to use. Thus, it is recommended that we may take GST data based output indicator for the Telecom sub – sector.

Division 62: Computer programming, consultancy and related activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

For this sub – sector, indicators like number of consultancy contracts, number of billable hours, etc. can be considered as the output indicators. The said data is presently not available from secondary / administrative sources.

Division 63: Computing infrastructure, data processing, hosting, and other information service

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

For this sub – sector, indicators like Number of databases commissioned, Number of accesses to search engines, etc. can be considered as the output indicators. The said data is presently not available from secondary / administrative sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics publishes GVA contribution of “Information and computer related services” as a whole.

D) Deflators

SPPI of Telecommunications or CPI of Communication Sector (till the time SPPI is available) can be used as a deflator for Telecommunications, for the remaining divisions CPI non – food can be used as a deflator.

7.6 Section L: Financial and insurance activities:

NIC 2025 Divisions:

64: Financial service activities, except insurance and pension funding

65: Insurance, reinsurance and pension funding, except compulsory social security

A) Output Variables

Division 64: Financial service activities, except insurance and pension funding

The output indicators for the sub – sector, as recommended by the OECD manual is 'Non – FISIM / Fee income deflated by appropriate price deflator' and 'FISIM / Income generated from Interest Margins deflated by general price index (Overall GDP deflator or overall CPI)'. The earlier TAC – ISP had recommended the use of Bank income [Direct

Income: Income earned through commissions plus Indirect Income: Income accrued through Loans and deposits] as on an Output Indicator, the same is available from the RBI with a quarterly frequency.

As far as GST is considered many Banking Services, like Interest earned on savings accounts, fixed deposits, and interest charged on loans/advances, transactions below particular limits, etc. are exempt from GST. Thus, in this case we may use Data available from the secondary / administrative sources for the Output Indicator.

Division 65: Insurance, reinsurance and pension funding, except compulsory social security

The output indicators for the sub – sector, as recommended by the OECD manual is “Provisions less Claims deflated by a General GDP deflator”. The earlier TAC – ISP had recommended the use of Insurance income [Premium Income + Investment Income - Claims] as an output indicator, the same is available from the IRDAI with a quarterly frequency.

As far as GST is considered many Insurance Services, like Individual Life and Individual Health Insurances, are exempt from GST. Thus, in this case we may use Data available from the secondary / administrative sources for the Output Indicator.

B) Frequency

Quarterly with a lag of 45 days

C) Weights

The NAS gives GVA contribution of “Deposit Taking Corporations excluding Central Bank (S-122) & Money Market Funds” which can be taken as weight of banking service, which is a part of NIC Division 64.

Similarly, the GVA contribution of “Life Insurance” and “Non – life Insurance” can be taken as weight of insurance service, which is a part of NIC Division 65.

D) Deflators

As the Secondary / Administrative sources based Output Indicator is in Value terms, there is need to deflate the same to get the real output. SPPI of Banking and Insurance sectors can be used as a deflator of these 2 sub – sectors. Till the time SPPIs are made

available, a GVA based deflator available from the NAS as recommended by earlier TAC - ISP may be used.

7.7 Section M: Real estate activities:

NIC 2025 Divisions:

68: Real estate activities

A) Output Variables

Division 68: Real estate activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The Preferred volume indicators are number of new dwellings sold, number of existing dwellings sold, square metres of new non-residential buildings sold, square metres of existing non-residential buildings sold, square metres of land sold, number of residential rentals, number of non-residential leases and imputed rent for owner occupied housing stock. The alternative volume indicators are number of property transactions, number of dwellings rented, number of non-residential buildings rented, number of owner occupied dwellings, number of fees negotiated and number of contracts managed. These datasets are not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics gives GVA contribution of Real Estate Sector, which can be taken as the weight of this sub – sector.

D) Deflators

CPI non - food can be used as deflator.

7.8 Section N: Professional, scientific and technical activities:

NIC 2025 Divisions:

69: Legal and accounting activities

70: Activities of head offices; management consultancy activities

71: Architectural and engineering activities; technical testing and analysis

72: Scientific research and development

73: Activities of advertising, market research and public relations

74: Other professional, scientific and technical activities

A) Output Variables

Division 69: Legal and accounting activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of contracts drawn up and number of tax returns filed. These datasets are not available from secondary / administrative data sources.

Division 70: Activities of head offices; management consultancy activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of campaigns run and number of billable hours. These datasets are not available from secondary / administrative data sources.

Division 71: Architectural and engineering activities; technical testing and analysis

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of designs commissioned, number of surveys commissioned, number of tests carried out and number of billable hours. These datasets are not available from secondary / administrative data sources.

Division 72: Scientific research and development

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of employees, number of publications by researchers, number of research degrees completed and number of patents granted. These datasets are not available from secondary / administrative data sources.

Division 73: Activities of advertising, market research and public relations

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of campaigns carried out, square metres of billboards rented, seconds of television time bought and number of units of media space. These datasets are not available from secondary / administrative data sources.

Division 74: Other professional, scientific and technical activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of contract drawn, number of billable hours, etc. These datasets are not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics gives GVA contribution of Professional, scientific & technical services including R & D, which can be taken as the weight of this sub – sector.

D) Deflators

As there is no direct mapping of any CPI division, group or class in case of Section N of NIC, CPI non - food based deflator can be used.

7.9 Section O: Administrative and support service activities:

NIC 2025 Divisions:

75: Veterinary activities

77: Rental and leasing activities

78: Employment activities

79: Travel agency, tour operator, and other travel related activities

80: Investigation and security activities

81: Services to buildings and landscape activities

82: Office administrative, office support and other business support activities

A) Output Variables

Division 75: Veterinary activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include courses of treatment and number of appointments/ consultations, number of animals treated, etc. These datasets are not available from secondary / administrative data sources.

Division 77: Rental and leasing activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of items leased or rented out and number of lease or rental agreements. These datasets are not available from secondary / administrative data sources.

Division 78: Employment activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of members of placement agencies, etc. These datasets are not available from secondary / administrative data sources.

Division 79: Travel agency, tour operator, and other travel related activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of bookings, number of trips, etc. These datasets are not available from secondary / administrative data sources.

Division 80: Investigation and security activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of man-hours of surveillance. These datasets are not available from secondary / administrative data sources.

Division 81: Services to buildings and landscape activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of upkeep activities undertaken. These datasets are not available from secondary / administrative data sources.

Division 82: Office administrative, office support and other business support activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of employees placed / recruited, etc. These datasets are not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics gives GVA contribution of Administrative & support service activities, etc., which can be taken as the weight of this sub – sector.

D) Deflators

As there is no direct mapping of any CPI division, group or class in case of Section O of NIC, CPI non - food based deflator can be used.

7.10 Section Q: Education:

NIC 2025 Divisions:

85: Education

A) Output Variables

Division 85: Education

Education is a Sub – sector which is exempted from GST, hence, GST is also not a suitable source of data for this sub - sector.

As far as volume indicators are concerned, the output indicators for the sub – sector include indicators like Student / Pupil hours, Student enrolment, etc. by type of education. At present data of Student enrolment is available only for School Education on a monthly basis. In case of Higher Education, data is available only on an annual basis. Further, data on revenue earned from Education is also not available. While Government Expenditure on Education is available from Budget Document, with a lag of one year, out of pocket expenditure on Education is not from secondary / administrative sources.

Further, Education is a Sub – sector which is exempted from GST, hence, GST is also not a suitable source of data for this sub - sector.

The Annual / Quarterly estimates of 'Gross Sales Value' from the ASISSE may be used as an output indicator for compilation of Annual / Quarterly sub – sectoral ISP for Education sub – sector, once data for the same is available.

B) Frequency

Annual / quarterly frequency, depending upon the frequency of release of results of AISSE.

C) Weights

The National Accounts Statistics gives GVA contribution of Education, which can be taken as the weight of this sub – sector.

D) Deflators

CPI of Education Sector can be used as a deflator.

7.11 Section R: Human health and social work activities:

NIC 2025 Divisions:

86: Human health activities

87: Residential care activities

88: Social work activities without accommodation (Excluded from ISP)

A) Output Variables

Division 86: Human health activities

Health is a Sub – sector which is exempted from GST, hence, GST is also not a suitable source of data for this sub - sector.

As far as volume indicators are concerned, the output indicators for the sub – sector include Number of patients discharged, Number of occupant-days (by type of illness/injuries), Number of General Practitioner consultations, etc. The same is not available from secondary / administrative sources.

Further, data on revenue earned from Health is also not available. While Government Expenditure on Health is available from Budget Document, with a lag of one year, out of pocket expenditure on Health is not from secondary / administrative sources.

The Annual / Quarterly estimates of 'Gross Sales Value' from the ASISSE may be used as an output indicator for compilation of Annual / Quarterly sub – sectoral ISP for Health sub – sector, once data from the same is available.

The Preferred volume indicators are number of courses of treatment.

The alternative volume indicators are number of patients.

Division 87: Residential care activities

This sub – sector is also exempted from GST, hence, GST is also not a suitable source of data for this sub - sector.

As far as volume indicators are concerned, the output indicators for the sub – sector include indicators like Number of persons receiving care (Children/ Aged / handicapped). The same is not available from secondary / administrative sources.

The Annual / Quarterly estimates of 'Gross Sales Value' from the ASISSE may be used as an output indicator for compilation of Annual / Quarterly sub – sectoral ISP for the sub - sector, once data from the same is available.

B) Frequency

Annual / quarterly frequency, depending upon the frequency of release of results of AISSE.

C) Weights

The National Accounts Statistics gives GVA contribution of Health & Social work / care., which can be taken as the weight of this sub – sector.

D) Deflators

CPI of Health can be used as a deflator.

7.12 Section S: Arts, sports and recreation:

NIC 2025 Divisions:

90: Arts creation and performing arts activities

91: Library, archives, museum and other cultural activities

93: Sports activities and amusement and recreation activities

A) Output Variables

Division 90: Arts creation and performing arts activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of Cinema tickets, theatre tickets, concert tickets, etc. These datasets are not available from secondary / administrative data sources.

Division 91: Library, archives, museum and other cultural activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of books issued, number of visitors, number of tickets sold, etc. These datasets are not available from secondary / administrative data sources.

Division 93: Sports activities and amusement and recreation activities

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of tickets sold. These datasets are not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics gives GVA contribution of Arts, Entertainment and recreation, which can be taken as the weight of this sub – sector.

D) Deflators

CPI of Division Recreation, Sports & Culture can be used as deflator.

7.13 Section T: Other service activities:

NIC 2025 Divisions:

94: Activities of membership organisations (Excluded from ISP)

95: Repair of computers and personal and household goods and motor vehicles and motorcycles

96: Personal service activities (Excluded from ISP)

A) Output Variables

Division 95: Repair of computers and personal and household goods and motor vehicles and motorcycles

The preferred output indicator is 'Gross Turnover deflated by appropriate price index'. From GST, data on taxable value of outward supplies is available for Service Accounting Codes which can be mapped to sub – sector.

The volume indicators include number of maintenance contracts, number of items repaired, etc. These datasets are not available from secondary / administrative data sources.

B) Frequency

Monthly

C) Weights

The National Accounts Statistics publishes GVA contribution of 'Trade & Repair' Sector. Internal unpublished bifurcation of the sector into 'Repair and Maintenance of Motor Vehicles and sale of motor vehicles' and 'repair services' is available. Now the category 'Repair and Maintenance of Motor Vehicles and sale of motor vehicles' is a mix of Trade and Repair. Thus, in case of Division 95 of NIC, weights from unpublished NAS for the category 'Repair services' may be taken.

D) Deflators

As there is no direct mapping of any CPI division, group or class in case of Division 95 of NIC, CPI non - food based deflator can be used.

8. Brief method for Compilation of sub – sectoral ISPs based on secondary / administrative data on output availability with the sector specific Ministries / Departments / Organisations

Based upon discussions under Section 7, sub – sectoral ISPs based on secondary / administrative sources is available and recommendable only for Railways, Air Transport, Banking and Insurance sub - sectors.

Sub - Sectoral indices for these sectors can be compiled by Laspeyre’s Index Method. Data / Output indicator wherever is available in value terms for Banking and Insurance sub – sectors, which are proposed to be deflated by GVA based deflators to convert it into real output.

9. Overview of GST data

a) GST as a register of Business entities - Coverage

GST being a tax on the event of “supply”, Registration under the GST Act in India is required for businesses meeting specific annual aggregate turnover thresholds.

The following categories of Small businesses, however, need not register:

- Small Businesses having all India aggregate turnover below Rupees 40 Lakh (in case of exclusive supply of goods) (Rupees 20 lakh if business is in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura and Uttarakhand)
- Small Businesses having all India aggregate turnover below Rupees 20 lakhs (in case of supply of services or in case of mixed supplies) (Rupees 10 lakh if business is in States of Manipur, Mizoram, Nagaland and Tripura)

The small businesses, having turnover below the above threshold limit can, however, voluntarily opt to register.

b) Service Accounting Code (SAC):

The Service Accounting Code (SAC) is the Scheme of Classification under the Indian Goods and Services Tax (GST) system. It is a modified version of the United Nations Central Product Classification (CPC), with modifications adapted for the Indian context by the Central Board of Indirect Taxes and Customs (CBIC). The 5th digit of CPC has not been considered in SAC, while the 4th digit of CPC has been modified and 99 has been prefixed, effectively making SAC a 6 digit. SAC is used to classify different types of services for the purposes of taxation, invoicing, and filing GST returns.

c) Data availability under GSTR-1:

Form GSTR-1 is a monthly / quarterly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services (sales) made during a tax period. SAC (Service Accounting Code) wise data on the taxable value of sales (outward supplies) must be filed in Table 12 of the GSTR-1 return. Note on coverage under GSTR – 1 is given in **Annexure 5**.

d) Coverage of Government Services under GST

Services by the Government excluding the following services are exempted from GST—

- (a) services by the Department of Posts
- (b) services in relation to an aircraft or a vessel
- (c) transport of goods or passengers; or
- (d) any service, other than services covered under entries
- (e) (a) to (c) above, provided to business entities.

Most of the services provided by the Central Government, State Government, Union Territory or local authority are exempt from tax. These include services provided by government or a local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under the Constitution and services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under the Constitution.

e) Brief method for using GST data for ISP

The brief method under Approach 2 is based upon discussion held in IMF's Technical Assistance Mission to MoSPI held from 5th to 9th January, 2026.

Data on SAC wise Taxable Value of Sales (outward supplies) can be taken as a proxy for Total Sales or Turnover. The monthly / quarterly data on outward supplies form the form GSTR – 1 can be considered as the **output variable in value terms**. The production of services directly results into its sale / consumption. Hence, use of GST data of outwards supplies essentially reflects production of services.

In GST, the Taxpayers register themselves under 4 core businesses: Manufacturer, Trader – Wholesale, Trader – Retail and Service Provider. For the purpose of ISP we may not take into account Taxable Value of Sales (outward supplies) for the tax payers who are manufacturers. Further, Taxable Value of Sales (outward supplies) of all HSN / SAC may be taken into account for tax payers who declare their core business as Wholesale trade and Retail trade may be taken into account for compilation of sub – sectoral ISPs of wholesale trade and retail trade, respectively.

For other sub – sectors of ISP, we may take into account Taxable Value of Sales (outward supplies) of Service Providers, only. Through a mapping of SAC and Sectors of services under consideration for ISP, the indicator related to 'Industry wise Turnover' can be used as output variable for compilation of sub – sectoral ISPs.

The turnover based indicators so compiled need to be deflated by suitable Price index of the Sector (as discussed in section 7) to convert it into real output. In order to shift the base year of WPI, SPPI and GVA based deflators to 2024 -25 unitary method of base shifting may be used. For shifting the base year of CPI to 2024 -25, splicing method (method of linking factors) may be used.

GST based ISPs can, however, be compiled for only those sectors which are not exempted from Tax. The GST exempted services categories like Agriculture warehousing services, Educational services, Health services, Public Transport services (Non – AC), Individual life and health insurances, Financial services like interest earned on deposits, etc. **Thus, GST data may not be suited for sectors like Health, Education, Insurance and Banking.**

f) Availability of deflators

As per the OECD manual, preferred deflators to use are mostly Producer Price Indices (PPI) with some Consumer Price Indices (CPI). For services which flow majorly from B2C, use of CPIs as deflator has been suggested. The Consumer Price Index brought out by MoSPI covers many services.

Availability of deflators is as discussed in detail for each sub – sector in Section 7.

g) Limitation in use of GST data

GST based indices can be compiled only for those sub – sectors of services on which GST is levied. Discontinuation of GST on any category of services may result into discontinuation of its ISP as well.

Further, lack of compliance check on reporting the data field of SAC may be an issue, which may pose a limitation for adoption of the above approach. A compliance check on SAC code has come into effect in GSTN only from April, 2024. Thus, 2024 -25 is proposed to be the base year of ISP.

10. Brief method for compilation of sub – sectoral ISPs of Health and Education sector from data of ASISSE

As seen in sections above Health and Education are two sectors for which adequate data is available neither from secondary / administrative sources nor GST. Thus, it is proposed that these two sectors may be excluded temporarily. For these two sectors data from the ASISSE may be used for compilation of Annual / Quarterly sub – sectoral ISPs, depending upon the frequency of release of results of AISSE.

The Annual / Quarterly estimates of Gross Sales Value obtained from ASISSE will be at current prices. Average CPI of Health and Education Sector for the year or quarter, as the case may be, can be used to deflate the estimates of Gross Sales Value to get Real Output indicators for these sectors.

11. Compilation of overall ISP

a) Sub - Sectors to be covered under each Data Source:

Sub – sector wise availability of data from three sources, namely, secondary / administrative sources, GST and ASISSE has been discussed in detail for each of the sub – sector in Section 7.

At present, due to unavailability of GVA contribution from NAS for all Divisions of NIC 2025, it is not feasible to compile an overall ISP by directly aggregating sub – sectoral ISPs as per divisions of NIC 2025. Thus, sub – sectoral trial ISPs may be brought out as per divisions of NIC. These can subsequently be grouped / clubbed to broader sub – sectors for which GVA contributions are available from NAS (Details given at **Annexure 6**) for compilation of overall ISP by using GVA contribution as weights.

Overall ISP may be brought out directly from sub – sectors as per divisions of NIC, once data (NIC wise GVA) from ASISSE is available. Mapping of SAC codes with NIC as used in the paper is given at **Annexure 7**.

b) Base Year:

Though the GSTR – 1 requires filling of the requisite SAC against the taxable value of outward supplies, the compliance check on SAC under GST returns has come into effect from 2024 -25 only. The quality of SAC wise filings is likely to improve with time. Thus, at present it is proposed to keep 2024 – 25 as the base year for the purpose of compilation of trial indices.

c) Treating non – uniformity in base years of deflators:

As discussed in section 7, the approach paper proposes use of different types of deflators, namely WPI, SPPIs, CPI based and GVA based for the different sub – sectors. Apart from CPI all other deflators have the base year as 2022 -23. The base year of CPI is 2024. The base year proposed for ISP is 2024 – 25. In order to shift the base year of WPI, SPPI and GVA based deflators to 2024 -25 unitary method of base shifting may be used. For shifting the base year of CPI to 2024 -25, splicing method (method of linking factors) may be used.

d) Coverage:

As already discussed in Section 6, all the 3 Data Sources, namely, secondary / administrative sources, GST and ASISSE (which is based on list frame of GSTN entities) exclude the services provided by the informal sector.

The exclusions due to lack of unavailability of data from the three sources under consideration (secondary / administrative data sets, GST and ASISSE) have been given in section 6.3. These exclusions account for nearly 33% of the total GVA of services sector. Further, the temporary exclusions of Health and Education Sector (till the ASISSE data becomes available) account for nearly 10% of the total GVA of services sector.

e) Weights:

For compilation of overall ISP, the sub - sectoral ISPs can be combined by taking their sectoral share in GVA of total services sector in the base year as weights.

As per the NAS, the household sector represents an institutional sector comprising individuals, unincorporated enterprises (sole proprietorships, partnerships), and non-profit institutions serving households (NPISHs). The service providers in the Household sector are likely to be below the threshold required for GST registrations.

Considering that the coverage under all three data sources, excludes the informal sector, it may be appropriate to consider only incorporated services sector for determining sectoral share. The NAS, does not give share of the informal sector. It, however, gives GVA shares for the unincorporated sector, which may be more suited than overall share for the purpose of weights.

f) Limitations:

The Approach paper discusses in detail availability of output data (its nature, coverage and frequency), weights and deflators and their limitations. However, the following limitations mandate that the sectoral and sub – sectoral indices are released on a trial basis for the time being till significant data gaps are bridged.

- i. A significant portion of GVA (nearly 33%) remains outside the scope of trial indices as no data source for output of these sectors could be identified. Details given in Section 6.3.

- ii. Further, most of the indices are based on GST. The coverage of GST based indices would also exclude the service providers below a specific threshold which are not required to file GST returns. These include small businesses having all India aggregate turnover below Rupees 20 lakhs (in case of supply of services or in case of mixed supplies) (Rupees 10 lakh if business is in States of Manipur, Mizoram, Nagaland and Tripura).
- iii. The NAS does not give contribution to GVA for NIC 2 digit sub – sectors which makes it infeasible to compile an overall ISP by directly aggregating sub – sectoral ISPs as per divisions of NIC 2025.
- iv. SPPIs are likely to be available for only few sub – sectors.

Annexure 1

Share of different sub – sectors of Services in GVA (All Services)

S.No	Item	Percentage Share in total GVA			Percentage Share in Services GVA		
		2022-23	2023-24	2024-25	2022-23	2023-24	2024-25
	Trade, repair, Hotels and Restaurants	8.2	8.6	8.5	15.8	16.3	16.1
1	Trade & repair services	7.0	7.3	7.2	13.5	13.9	13.6
2	Hotels & restaurants	1.2	1.3	1.3	2.3	2.5	2.5
	Transport, Storage, Communication & Services related to broadcasting	5.5	5.5	5.4	10.7	10.6	10.1
3	Railways	0.6	0.6	0.6	1.2	1.1	1.1
4	Road transport	2.5	2.6	2.3	4.9	4.9	4.4
5	Water transport	0.1	0.1	0.1	0.2	0.1	0.2
6	Air transport	0.1	0.1	0.1	0.2	0.3	0.3
7	Services incidental to transport	0.5	0.6	0.6	1	1.1	1.1
8	Storage	0.1	0.1	0.2	0.2	0.2	0.3
9	Communication & services related to broadcasting	1.6	1.5	1.5	3	2.8	2.8
10	Financial services	6.2	6.3	6.4	12	12	12.1
11	Real estate, Ownership of dwelling & Professional services	19.1	19.1	19.8	36.9	36.4	37.4
12	Public administration and Defence	5.9	5.7	5.6	11.3	10.9	10.7
13	Other services	6.9	7.3	7.2	13.4	13.8	13.6
	TOTAL GVA at basic prices	100.0	100	100			
	Total GVA - Services	51.8	52.4	52.9	100	100	100

Level of disaggregation of Services Sub – Sectors (FAE, SAE, PE and FRE)

- i. Trade & repair services
- ii. Hotels & restaurants
- iii. Railways
- iv. Road transport
- v. Water transport
- vi. Air transport
- vii. Services incidental to transport
- viii. Storage & warehousing
- ix. Communication & services related to Broadcasting
- x. Financial Services
- xi. Real Estate, Professional Services & ownership of dwellings
- xii. Public Administration & Defence
- xiii. Other services

Level of disaggregation of Services Sub – Sectors (Publication of National Accounts Statistics): (NAS Statement number given in bracket):

- i. Trade & repair services (8.9)
- ii. Hotels & restaurants (8.9)
- iii. Railways (8.10)
- iv. Road transport (8.10)
- v. Water transport (8.10)
- vi. Air transport (8.10)
- vii. Services incidental to transport (8.10)
- viii. Storage & warehousing (8.11)
- ix. Post & courier activities (8.11)
- x. Telecommunication (8.11)
- xi. Broadcasting - Cable operators, recording, publishing & broadcasting services (8.11)
- xii. Banking Services [Deposit Taking Corporations excluding Central Bank & Money Market Funds] (8.12)
- xiii. Insurance Services (8.12)

- xiv. Other financial services (like Central Bank, Money Market Funds, Pension Funds, etc.)
(8.12)
- xv. Real estate (8.13)
- xvi. Ownership of dwellings (8.13)
- xvii. Information and computer related services (8.13)
- xviii. Professional, scientific & technical services including R & D (8.13)
- xix. Administrative & support service activities, etc. (8.13)
- xx. Public administration and Defence
- xxi. Education (8.14)
- xxii. Health & social work (8.14)
- xxiii. Arts, Entertainment and recreation (8.14)
- xxiv. Other services (like services of membership organisations, personal services,
private households with employed persons)

List of Sub - Sectors of Services as per NIC - 2025

S No.	Section	Description
1.	Section G	Wholesale and retail trade
2.	Section H	Transportation and storage
3.	Section I	Accommodation and food service activities
4.	Section J	Publishing of books, newspapers, periodicals and other publishing activities
5.	Section K	Telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities
6.	Section L	Financial and insurance activities
7.	Section M	Real estate activities
8.	Section N	Professional, scientific and technical activities
9.	Section O	Administrative and support service activities
10.	Section P	Public administration and defence; compulsory social security
11.	Section Q	Education
12.	Section R	Human health and social work activities
13.	Section S	Arts, sports and recreation
14.	Section T	Other service activities
15.	Section U	Activities of households as employers; undifferentiated goods- and services producing activities of households for own use
16.	Section V	Activities of extraterritorial organizations and bodies

Sub Sector - wise data availability (from various sources) and gap analysis

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
G : Wholesale and retail trade	46	Wholesale Trade	⁵¹ Gross Turnover deflated by appropriate price index	Not Available	Employment	GST	WPI	No
	47	Retail Trade	⁵² Gross Turnover deflated by appropriate price index	Not Available	Employment	GST	CPI based on "Food & Beverages", "Paan, Tobacco and intoxicants", "Clothing & Footwear" and "Furnishings, household equipment and routine household maintenance"	No
H : Transportation and storage	49	Land transport and transport via pipelines	⁶⁰ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Passengers km travelled Tonnes km transported Cubic metres km transported 	<ul style="list-style-type: none"> Number of passengers Number of tonnes of freight Cubic metres transported 	GST (excludes non - AC public transport and transport of essential goods)	SPPI Railway Passenger SPPI Railway Goods CPI Transport for Road Transport	Yes - Railways (Class - wise and commodity - wise break - up is not available on

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
				d				a monthly basis) No – Road , Transport via pipelines
	50	Water transport	⁶¹ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Passengers km travelled Tonnes km transported 	<ul style="list-style-type: none"> Number of passengers carried Tonnes transported Number of vehicles transported Number of containers transported 	GST(excludes non – AC public transport and transport of essential goods)	CPI Transport	Only Alternate for Freight with Partial coverage
	51	Air transport	⁶² Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Passengers km travelled Tonnes km transported 	<ul style="list-style-type: none"> Number of passengers carried Number of Tonnes transported Number of aircraft movements 	GST (excludes few routes)	SPPI Air Transport or CPI Transport	Yes Preferred (Class wise and category-wise break up not available)
	52	Warehousing and support activities for transportation	⁶³ Gross Turnover deflated by appropriate	Not Available	<ul style="list-style-type: none"> Tonnes of goods handled Tonnes of 	GST	CPI Transport	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
			price index		goods carried			
	53	Post & Courier	⁶⁴ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of articles, category - wise 	GST	CPI Transport	Only for services rendered by Department of Posts
I : Accommodation and food service activities	55	Accommodation	⁵⁵ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Number of bed nights spent 	<ul style="list-style-type: none"> Number of beds 	GST	CPI non - food	No
	56	Food and beverage service activities	⁵⁵ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of meals sold Number of customers 	GST	CPI non - food	No
J : Publishing of books, newspapers, periodicals and other publishing activities	58	Publishing activities	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of articles / books / newspapers published 	GST	CPI non - food	No
	59	Motion picture, video and television programme production, sound recording and music publishing activities	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of movies produced, number of programmes produced, 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
					<ul style="list-style-type: none"> music albums published 			
	60	Programming, broadcasting, news agency and other content distribution activities	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of viewers / subscribers, etc. 	GST	CPI non - food	No
K : Telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities	61	Telecommunications	⁶⁴ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Minutes of Usage' for Non - Data Services and 'Data usage' for Data Services 	<ul style="list-style-type: none"> Number of calls made 	GST	SPPI Telecommunications OR CPI Communications	Yes (Quarterly) - lag is high
	62	Computer programming, consultancy and related activities	⁷² Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of consultancy contracts Number of billable hours 	GST	CPI non - food	No
	63	Computing infrastructure, data processing, hosting, and other information service	⁷² Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Number of databases commissioned, Number of accesses to search 	<ul style="list-style-type: none"> Number of transactions processed Number of forms processed Number of 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
				engines,	keystrokes			
L : Financial and insurance activities	64	Financial service activities, except insurance and pension funding	⁶⁵ Non – FISIM / Fee income deflated by appropriate price deflator and FISIM / Income generated from Interest Margins deflated by general price index (Overall GDP deflator or overall CPI)	<ul style="list-style-type: none"> • Number of transactions • Number of loans • Number of deposits 	<ul style="list-style-type: none"> • Number of bank clearings • Number of credit card transactions • Number of debit card transactions • Number of investment funds managed • Number of securities transactions 	RBI (Quarterly)	SPPI Banking OR GVA based.	--
	65	Insurance, reinsurance and pension funding, except compulsory social security	⁶⁶ Provisions less Claims deflated by a General GDP deflator	<ul style="list-style-type: none"> • Acquisition and administration of life insurance policies • Acquisition and 	<ul style="list-style-type: none"> • Number of life insurance policies sold • Number of pensions sold • Number of 	IRDAI (Quarterly)	SPPI Insurance or GVA based.	--

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
				administrat ion of pensions <ul style="list-style-type: none"> • Number of non-life insurance policies sold 	non-life insurance policies sold <ul style="list-style-type: none"> • Number of clients 			
M : Real estate activities	68	Real estate activities	⁷⁰ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Number of new dwellings sold • Number of existing dwellings sold • Square metres of new non-residential buildings sold • Square metres of existing non-residential buildings sold 	<ul style="list-style-type: none"> • Number of property transactions • Number of dwellings rented • Number of non-residential buildings rented • Number of owner occupied dwellings • Number of fees negotiated • Number of contracts managed 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap			
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators	
				<ul style="list-style-type: none"> • Square metres of land sold • Number of residential rentals • Number of non-residential leases • Imputed rent for owner occupied housing stock 					
N : Professional, scientific and technical activities	69	Legal and accounting activities	⁷⁴	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of contracts drawn up • Number of tax returns filed 	GST	CPI non - food	No
	70	Activities of head offices; management consultancy activities	⁷⁴	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of campaigns run • Number of billable 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
					hours			
	71	Architectural and engineering activities; technical testing and analysis	⁷⁴ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of designs commissioned Number of surveys commissioned Number of tests carried out Number of billable hours 	GST	CPI non - food	No
	72	Scientific research and development	⁷³ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> Number of employees 	<ul style="list-style-type: none"> Number of publications by researchers Number of research degrees completed Number of patents granted 	GST	CPI non - food	
	73	Activities of advertising, market research and public	⁷⁴ Gross Turnover deflated by	Not Available	<ul style="list-style-type: none"> Number of campaigns carried out 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap			
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators	
		relations		appropriate price index		<ul style="list-style-type: none"> • Square metres of billboards rented • Seconds of television time bought • Number of units of media space 			
	74	Other professional, scientific and technical activities		Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of contract drawn, • Number of billable hours 	GST	CPI non - food	
O : Administrative and support service activities	75	Veterinary activities	⁸⁵	Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Number of courses of treatment • Number of appointments/ consultations 	<ul style="list-style-type: none"> • Number of animals treated 	GST	CPI non - food	No
	77	Rental and leasing activities	⁷¹	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of items leased or rented out • Number of 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
					lease or rental agreements			
	78	Employment activities	⁹¹ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of members of placement agencies 	GST	CPI non - food	No
	79	Travel agency, tour operator, and other travel related activities	⁶³ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of bookings Number of trips 	GST	CPI non - food	No
	80	Investigation and security activities	⁷⁴ Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of man-hours of surveillance 	GST	CPI non - food	No
	81	Services to buildings and landscape activities	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> Number of upkeep activities undertaken 	GST	CPI non - food	No
	82	Office administrative, office support and other business support activities	Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> number of employees placed / recruited, etc. 	GST	CPI non - food	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
Q : Education	85	Education	⁸⁰ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Student-hours • Pupil hours 	<ul style="list-style-type: none"> • Number of students enrolled 	No at present (Future - ASISSE)	CPI Education	No
R : Human health and social work activities	86	Human health activities	⁸⁵ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Number of courses of treatment 	<ul style="list-style-type: none"> • Number of patients discharged, Number of occupant-days (by type of illness/injuries), Number of General Practitioner consultations 	No at present (Future - ASISSE)	CPI Health	No
	87	Residential care activities	Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Number of persons receiving care 	<ul style="list-style-type: none"> • Number of day care places for children • Number of day care places for homeless persons • Number of day care 	GST	CPI Health	No

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
					places for handicapped people			
	88	Social work activities without accommodation (Excluded from ISP)	⁸⁵ Not Available	Not Available	Not Available	No	--	--
S : Arts, sports and recreation	90	Arts creation and performing arts activities	⁹² Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Cinema tickets • Theatre tickets • Concert tickets 	<ul style="list-style-type: none"> • Number of tickets sold 	GST	CPI Recreation, Sports & Culture	No
	91	Library, archives, museum and other cultural activities	⁹² Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of items lent • Number of visitors • Number of tickets sold 	GST	CPI Recreation, Sports & Culture	No
	93	Sports activities and amusement and recreation activities	⁹² Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of tickets sold 	GST	CPI Recreation, Sports & Culture	
T : Other service activities	94	Activities of membership organisations (Excluded from ISP)	⁹¹ Gross Turnover deflated by appropriate	Not Available	<ul style="list-style-type: none"> • Number of members 	No	--	--

Section of NIC 2025 and its description	NIC Division		Suggested Value Based Indicator	Suggested Volume indicators (Mostly Based on OECD Manual)		Availability / Gap		
	Code	Description		Preferred	Alternative	Value based indicator	Deflator	Volume indicators
			price index					
	95	Repair of computers and personal and household goods and motor vehicles and motorcycles	⁷² Gross Turnover deflated by appropriate price index	Not Available	<ul style="list-style-type: none"> • Number of maintenance contracts • Number of items repaired 	GST	CPI non - food	No
	96	Personal service activities (Excluded from ISP)	⁹³ Gross Turnover deflated by appropriate price index	<ul style="list-style-type: none"> • Number of appointments • Number of visits • Number of operations 	<ul style="list-style-type: none"> • Number of appointments • Number of clients 	No	CPI non - food	No

Coverage under GSTR – 1:

GSTR – 1 is to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services. Filing is mandatory for registered taxpayers, with the frequency (monthly or quarterly) determined by their aggregate annual turnover. Form GSTR-1 needs to be filed even if there is no business activity (Nil Return) in the tax period.

Monthly Filing is mandatory for Tax Payers whose aggregate annual turnover in the preceding financial year was more than ₹5 crore. Businesses whose aggregate annual turnover in the preceding financial year was up to ₹5 crore or Tax payers, newly registered, during the current financial year who expect their aggregate turnover to be up to Rs. 5 Crores can opt for the Quarterly Return Monthly Payment (QRMP) scheme. Facility to change frequency is available if you have not filed any return during the financial year according to the original frequency.

The following taxpayers are not required to file Form GSTR-1:

- Taxpayers under the Composition Scheme [*Note: Service providers with an annual turnover of Rs 50 lakhs or less in the preceding year (other than Casual taxable person, Non-resident tax payer, those engaged in interstate supply or supply through e – commerce operator) can opt for the composition levy / scheme. Composition scheme allows them to pay GST on a quarterly basis and file annual returns*].
- Non-resident foreign tax payers
- Online information database and access retrieval service provider
- Input Service Distributors (ISD)
- Tax Deducted at Source (TDS) (deductors); and
- E-commerce operators collecting TCS

Sub – Sectors of ISPs for which GVA contribution is available from NAS

S.No.	Sector	Data Source	Frequency
1	Trade & Repair: a) Wholesale Trade b) Retail Trade c) Repair	GST	Monthly
2	Hotels & restaurants	GST	Monthly
3	Railways	Administrative	Monthly
4	Road transport	GST	Monthly
5	Water transport	GST	Monthly
6	Air transport	Administrative	Monthly
7	Services incidental to Transport	GST	Monthly
8	Storage and Warehousing	GST	Monthly
9	Telecommunication	GST	Monthly
10	Publishing & broadcasting services	GST	Monthly
11	Post & courier activities	GST	Monthly
12	Banking Services	Administrative	Quarterly
13	Insurance Services	Administrative	Quarterly
12	Education	ASISSE	Annual / Quarterly
13	Health & Social Care	ASISSE	Annual / Quarterly
16	Real estate	GST	Monthly
17	Professional, scientific & technical services including Research & Development	GST	Monthly
18	Administrative & support service activities, etc.	GST	Monthly
19	Information and computer related services	GST	Monthly
20	Arts, Entertainment & Recreation	GST	Monthly

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
46	Wholesale Trade	@996111	Services provided for a fee or commission or on contract basis on wholesale trade
47	Retail Trade	@996211	Services provided for a fee or commission or on contract basis on retail trade
49	Land transport and transport via pipelines	@996421	Long-distance transport services of passengers through rail network by railways, metro and the like
		@996431	Long-distance transport service of passengers through rail network by railways
		@996517	Railway transport services of goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like by Container Transport Operators (CTOs) other than Railways
		@996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
		@996518	Transport of goods by ropeways
		@996417	Transport services of passengers by ropeways
		@996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
		@996412	Taxi services including radio taxi and other similar services
		@996413	Non-scheduled local bus and coach charter services
		@996414	Other land transportation services of passengers
		@996416	Sightseeing transportation services by rail, land, water and air
		@996418	Sightseeing transportation services by rail or road
		@996419	Other local transportation services of passengers nowhere else classified
		@996422	Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like
		@996423	Taxi services including radio taxi and other similar services
		@996429	Other long-distance transportation services of passengers nowhere else classified
		@996432	Scheduled long-distance transport services of passengers through road by bus and coach services including stage carriage, contract carriage and the like
		@996433	Non-scheduled long-distance transport services of passengers through road by bus and coach services including stage carriage, contract carriage and the like
		@996434	Long-distance transport service of passengers by any motor vehicle other than bus including motorcab, maxicab and radio taxi
		@996439	Other long distance transport service of passengers by land nowhere else specified
@996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, operator		
@996609	Rental services of other transport vehicles nowhere else classified operator		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
		@996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline
		@996514	Transport services via pipeline of other chemicals, coal slurry and of other goods
		@996515	Moving services of household goods, office equipment and furniture
		@996516	Road transport services of goods including letters, parcels, live animals, containers and the like in referigerated vehicles, trucks, trailers or any other motor vehicle or in man or animal driven vehicles by any person other than a goods transport agency
		@996519	Other land transport services of goods nowhere else classified
50	Water transport	@996415	Local water transport services of passengers by ferries, cruises and the like
		@996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
		@996441	Coastal water transport service of passengers by ferries and the like
		@996442	Coastal water transport service of passengers by cruise ships and the like
		@996443	Inland water transport service of passengers by ferries and the like
		@996444	Inland water transport service of passengers by cruise ships and the like
		@996445	International water transport services of passengers by ferries, cruise ships and the like
		@996602	Rental services of water vessels including passenger vessels, freight vessels and the like operator
		@996604	Rental services of passenger vessels with operator
		@996605	Rental services of goods vessels with operator
		@996449	Other long distance transport service of passengers by water nowhere else specified
		@996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
		@996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
		@996523	International water transport services of goods by refrigerated vessels, tankers, bulk cargo vessels, container ships and the like
@996426	Domestic/ international non-scheduled air transport services of passengers		
@996451	Domestic scheduled air transport service of passengers in economy class		
@996452	Domestic scheduled air transport service of passengers in other than economy class		
@996453	Domestic non-scheduled air transport service of passengers		
@996454	International scheduled air transport service of passengers in economy class		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
51	Air transport	@996455	International scheduled air transport service of passengers in other than economy class
		@996456	International non-scheduled air transport service of passengers
		@996459	Other long-distance transportation service of passengers by air nowhere else specified including space transport service of passengers
		@996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like operator
		@996606	Rental service of passenger aircraft with operator
		@996607	Rental service of goods aircraft with operator
		@996427	Space transport services of passengers
		@996531	Air transport services of letters and parcels and other goods
		@996532	Space transport services of freight
52	Warehousing and support activities for transportation	@996711	Container handling services
		@996712	Customs House Agent services
		@996713	Clearing and forwarding services
		@996719	Other cargo and baggage handling services
		@996731	Railway pushing or towing services
		@996739	Other supporting services for railway transport nowhere else classified
		@996741	Bus station services
		@996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
		@996743	Parking lot services
		@996744	Towing services for commercial and private vehicles
		@996749	Other supporting services for road transport nowhere else classified
		@996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
		@996752	Pilotage and berthing services
		@996753	Vessel salvage and refloating services
		@996759	Other supporting services for water transport nowhere else classified
		@996761	Airport operation services (excluding cargo handling)
		@996762	Air traffic control services
		@996763	Other supporting services for air transport
		@996764	Supporting services for space transport
		@996768	Other supporting services for air transport
		@996769	Supporting services for space transport
		@996791	Goods transport agency services for road transport
		@996792	Goods transport agency services for other modes of transport

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@996793	Other goods transport services
		@996799	Other supporting transport services nowhere else classified
		@996540	Multimodal Transport of goods from a place in India to another place in India
		@996541	Multimodal Transport of goods from a place in India to another place in India
		@996721	Refrigerated storage services
		@996722	Bulk liquid or gas storage services
		@996729	Other storage and warehousing services
53	Postal and courier activities	@996811	Postal services including post office counter services, mail box rental services
		@996812	Courier services
		@996813	Local delivery services
		@996819	Other Delivery Services nowhere else classified
		@998411	Carrier services
55	Accommodation	@996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
		@996312	Camp site services
		@996313	Recreational and vacation camp services
		@996321	Room or unit accommodation services for students in student residences
		@996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
		@996329	Other room or unit accommodation services nowhere else classified
56	Food and beverage service activities	@996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food
		@996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
		@996333	Services provided in canteen and other similar establishments
		@996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
		@996335	Catering services in trains, flights and the like
		@996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
		@996337	Other contract food services
		@996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
58	Publishing activities	@998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
		@998911	Publishing, on a fee or contract basis
		@998434	Software downloads
59	Motion picture, video and television programme production, sound recording and music publishing	@999611	Sound recording services
		@999612	Motion picture, videotape, television and radio programme production services
		@999613	Audiovisual post-production services

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
	activities	@999614	Motion picture, videotape and television programme distribution services
		@999615	Motion picture projection services
60	Programming, Broadcasting , News Agency and other content distribution activites	@998435	Supply consisting only of e-book.
		@998439	Other on-line contents nowhere else classified
		@998461	Radio broadcast originals
		@998462	Television broadcast originals
		@998463	Radio channel programmes
		@998464	Television channel programmes
		@998465	Broadcasting services
		@998466	Home programme distribution services
		@998469	Other broadcasting, programming and programme distribution services
		@998441	News agency services to newspapers and periodicals
		@998443	News agency services to audiovisual media
		@998432	On-line audio content
		@998433	On-line video content
61	Telecommunications	@998412	Fixed telephony services
		@998413	Mobile telecommunications services
		@998414	Private network services
		@998415	Data transmission services
		@998419	Other telecommunications services including fax services, telex services nowhere else classified
		@998421	Internet backbone services
		@998422	Internet access services in wired and wireless mode
		@998423	Fax, telephony over the Internet
		@998424	Audio conferencing and video conferencing over the Internet
		@998429	Other internet telecommunications services nowhere else classified

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
62	Computer programming, consultancy and related activities	@998313	Information technology consulting and support services
		@998314	Information technology design and development services
		@998315	Hosting and information technology infrastructure provisioning services
		@998316	Information technology infrastructure and network management services
		@998319	Other information technology services nowhere else classified
63	Computing infrastructure, data processing, hosting, and other information service	@998598	Other information services nowhere else classified
64	Financial service activities, except insurance and pension funding	@997111	Central banking services
		@997112	Deposit services
		@997113	Credit-granting services including stand-by commitment, guarantees and securities
		@997114	Financial leasing services
		@997115	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.
		@997116	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.
		@997119	Other financial services (except investment banking, insurance services and pension services)
		@997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
		@997154	Trust and custody services
		@997155	Services related to the administration of financial markets
		@997171	Services of holding equity of subsidiary companies
65	Insurance, reinsurance and pension funding, except compulsory social security	@997131	pension services
		@997132	Life insurance services (excluding reinsurance services)
		@997133	Accident and health insurance services
		@997134	Motor vehicle insurance services
		@997135	Marine, aviation, and other transport insurance services
		@997136	Freight insurance services and travel insurance services
		@997137	Other property insurance services
		@997138	Freight insurance services and travel insurance services
		@997139	Other non-life insurance services (excluding reinsurance services)
		@997141	Life reinsurance services
		@997142	Accident and health reinsurance services
		@997143	Motor vehicle reinsurance services
		@997144	Marine, aviation and other transport reinsurance services
		@997145	Freight reinsurance services
@997146	Other property reinsurance services		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@997147	Other property reinsurance services
		@997149	Other non-life reinsurance services
66	Activities auxiliary to financial service and insurance activities	@997120	Investment banking services
		@997152	Brokerage and related securities and commodities services including commodity exchange services
		@997153	Portfolio management services except pension funds
		@997152	Brokerage and related securities and commodities services including commodity exchange services
		@997153	Portfolio management services except pension funds
		@997161	Services auxiliary to insurance and pensions
		@997162	Insurance claims adjustment services
		@997163	Actuarial services
		@997164	Pension fund management services
		@997169	Other services auxiliary to insurance and pensions
		@997159	Other services auxiliary to financial services
		@997172	Services of holding securities and other assets of trusts and funds and similar financial entities
		@998591	Credit reporting and rating services
		@997157	Foreign exchange services
		@997158	Financial transactions processing and clearing house services
68	Real estate activities	@997211	Rental or leasing services involving own or leased residential property
		@997212	Rental or leasing services involving own or leased non-residential property
		@997213	Trade services of buildings
		@997214	Trade services of time-share properties
		@997215	Trade services of vacant and subdivided land
		@997219	Other real estate services involving owned or leased property
		@997221	Property management services on a fee or commission basis or on contract basis
		@997222	Building sales on a fee or commission basis or on contract basis
		@997223	Land sales on a fee or commission basis or on contract basis

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@997224	Real estate appraisal services on a fee or commission basis or on contract basis
		@997229	Other real estate services on a fee or commission basis or on contract basis
		@997231	Services by way of grant of development rights, FSI or additional FSI
69	Legal and accounting activities	@998211	Legal advisory and representation services concerning criminal law
		@998212	Legal advisory and representation services concerning other fields of law
		@998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
		@998214	Legal documentation and certification services concerning other documents
		@998215	Arbitration and conciliation services
		@998216	Other legal services nowhere else classified
		@998219	Other legal services nowhere else classified
		@998221	Financial auditing services
		@998222	Accounting and bookkeeping services
		@998223	Payroll services
		@998224	Other similar services nowhere else classified
		@998229	Other similar services nowhere else classified
		@998231	Corporate tax consulting and preparation services
		@998232	Individual tax preparation and planning services
		@998239	Other tax consultancy and preparation services
		@998240	Insolvency and receivership services
		@997156	Financial consultancy services
70	Activities of head offices; management consultancy activities	@998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
		@998312	Business consulting services including public relations services
		@998321	Architectural advisory services

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
71	Architectural and engineering activities; technical testing and analysis	@998322	Architectural services for residential building projects
		@998323	Architectural services for non-residential building projects
		@998324	Historical restoration architectural services
		@998325	Urban planning services
		@998326	Rural land planning services
		@998327	Project site master planning services
		@998328	Landscape architectural services and advisory services
		@998329	Other architectural services, urban and land planning and landscape architectural services
		@998331	Engineering advisory services
		@998332	Engineering services for building projects
		@998333	Engineering services for industrial and manufacturing projects
		@998334	Engineering services for transportation projects
		@998335	Engineering services for power projects
		@998336	Engineering services for telecommunications and broadcasting projects
@998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@998338	Engineering services for other projects nowhere else classified
		@998339	Project management services for construction projects
		@998341	Geological and geophysical consulting services
		@998342	Subsurface surveying services
		@998344	Surface surveying and map-making services
		@998346	Technical testing and analysis services
		@998347	Certification of ships, aircraft, dams, and the like
72	Scientific research and development	@998111	Research and experimental development services in natural sciences
		@998112	Research and experimental development services in engineering and technology
		@998113	Research and experimental development services in medical sciences and pharmacy
		@998114	Research and experimental development services in agricultural sciences
		@998121	Research and experimental development services in social sciences
		@998122	Research and experimental development services in humanities
		@998130	Interdisciplinary research and experimental development services
		@998141	Research and development originals in pharmaceuticals
		@998142	Research and development originals in agriculture
		@998143	Research and development originals in biotechnology
		@998144	Research and development originals in computer related sciences
@998145	Research and development originals in other fields nowhere else classified		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@998149	Research and development originals in other fields nowhere else classified
73	Activities of advertising, market research and public relations	@998361	Advertising Services
		@998362	Purchase or sale of advertising space or time, on commission
		@998363	Sale of advertising space in print media (except on commission)
		@998364	Sale of television and radio advertising time
		@998365	Sale of Internet advertising space
		@998366	Sale of other advertising space or time (except on commission)
		@998371	Market research services
		@998372	Public opinion polling services
		@998397	Sponsorship services and brand promotion services
		@998398	Sponsorship services and brand promotion services
74	Other professional, scientific and technical activities	@998345	Weather forecasting and meteorological services
		@998348	Certification and authentication of works of art
		@998349	Other technical and scientific services nowhere else classified
		@998381	Portrait photography services
		@998382	Advertising and related photography services
		@998383	Event photography and event videography services
		@998384	Specialty photography services
		@998385	Restoration and retouching services of photography
		@998386	Photographic and videographic processing services
		@998387	Other photography and videography and their processing services nowhere else classified
		@998389	Other photography and videography and their processing services nowhere else classified
		@998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
		@998392	Design originals
		@998393	Scientific and technical consulting services
		@998394	Original compilations of facts or information
		@998395	Translation and interpretation services
		@998396	Trademarks and franchises
		@998399	Other professional, technical and business services nowhere else classified
@998442	Services of independent journalists and press photographers		
75	Veterinary activities	@998351	Veterinary services for pet animals
		@998352	Veterinary services for livestock

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@998359	Other veterinary services nowhere else classified
		@997311	Leasing or rental services concerning transport equipments including containers, without operator
		@997312	Leasing or rental services concerning agricultural machinery and equipment without operator
		@997313	Leasing or rental services concerning construction machinery and equipment without operator
		@997314	Leasing or rental services concerning office machinery and equipment (except computers) without operator
		@997315	Leasing or rental services concerning computers without operators
		@997316	Leasing or rental services concerning telecommunications equipment without operator
		@997317	Leasing or rental services concerning other machinery and equipment without operator
		@997318	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.
		@997319	Leasing or rental services concerning other machinery and equipments without operator
		@997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
		@997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
		@997323	Leasing or rental services concerning furniture and other household appliances
		@997324	Leasing or rental services concerning pleasure and leisure equipment
		@997325	Leasing or rental services concerning household linen
		@997326	Leasing or rental services concerning textiles, clothing and footwear
		@997327	Leasing or rental services concerning do-it-yourself machinery and equipment
		@997328	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.
		@997329	Leasing or rental services concerning other goods
		@997331	Licensing services for the right to use computer software and databases

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
		@997333	Licensing services for the right to reproduce original art works
		@997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
		@997335	Licensing services for the right to use research and development products
		@997336	Licensing services for the right to use trademarks and franchises
		@997337	Licensing services for the right to use minerals including its exploration and evaluation
		@997338	Licensing services for right to use other natural resources including telecommunication spectrum
		@997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
78	Employment activities	@998511	Executive or retained personnel search services
		@998512	Permanent placement services, other than executive search services
		@998513	Contract staffing services
		@998514	Temporary staffing services
		@998515	Long-term staffing (pay rolling) services
		@998516	Temporary staffing-to-permanent placement services
		@998517	Co-employment staffing services
		@998519	Other employment and labour supply services nowhere else classified
		@998551	Reservation services for transportation
		@998552	Reservation services for accommodation, cruises and package tours
		@998553	Reservation services for convention centres, congress centres and exhibition halls

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
79	Travel agency, tour operator, and other travel related activities	@998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
		@998555	Tour operator services
		@998556	Tourist guide services
		@998557	Tourism promotion and visitor information services
		@998559	Other travel arrangement and related services nowhere else classified
80	Investigation and security activities	@998521	Investigation services
		@998522	Security consulting services
		@998523	Security systems services
		@998524	Armoured car services
		@998525	Guard services
		@998526	Training of guard dogs
		@998527	Polygraph services
		@998528	Fingerprinting services
		@998529	Other security services nowhere else classified
81	Services to buildings and landscape activities	@998531	Disinfecting and exterminating services
		@998532	Window cleaning services
		@998533	General cleaning services
		@998534	Specialised cleaning services for reservoirs and tanks
		@998535	Sterilisation of objects or premises (operating rooms)
		@998536	Furnace and chimney cleaning services
		@998537	Exterior cleaning of buildings of all types
		@998538	Cleaning of transportation equipment
		@998539	Other cleaning services nowhere else classified
	Office administrative, office	@998597	Landscape care and maintenance services
		@998540	Packaging services of goods for others
		@998541	Parcel packing and gift wrapping
		@998542	Coin and currency packing services
		@998543	Coin and currency packing services
		@998549	Other packaging services nowhere else classified
		@998592	Collection agency services
		@998593	Telephone-based support services
@998594	Combined office administrative services		

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
82	support and other business support activities	@998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like
		@998596	Events, Exhibitions, Conventions and trade shows organisation and assistance services
		@998599	Other support services nowhere else classified
		@999791	Services involving commercial use or exploitation of any event
		@999792	Agreeing to do an act
		@999793	Agreeing to refrain from doing an act
		@999794	Agreeing to tolerate an act
		@999799	Other services nowhere else classified
85	Education	@999210	Pre-primary education services
		@999220	Primary education services
		@999231	Secondary education services, general
		@999232	Secondary education services, technical and vocational
		@999241	Higher education services, general
		@999242	Higher education services, technical
		@999243	Higher education services, vocational
		@999249	Other higher education services
		@999250	Specialised education services
		@999259	Specialised education services
		@999291	Cultural education services
		@999292	Sports and recreation education services
		@999293	Commercial training and coaching services
		@999294	Other education and training services nowhere else classified
@999295	services involving conduct of examination for admission to educational institutions		
@999299	Other Educational support services		
86	Human health activities	@999311	Inpatient services
		@999312	Medical and dental services
		@999313	Childbirth and related services
		@999314	Nursing and physiotherapeutic services
		@999315	Ambulance services
		@999316	Medical laboratory and diagnostic-imaging services
		@999317	Blood, sperm and organ bank services
		@999318	Blood, sperm and organ bank services
		@999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
		@999321	Residential health-care services other than by hospitals

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
87	Residential care activities	@999322	Residential care services for the elderly and persons with disabilities
		@999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
		@999332	Other social services with accommodation for children
		@999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
		@999334	Other social services with accommodation for adults
88	Social work activities without accommodation	@999341	Vocational rehabilitation services
		@999349	Other social services without accommodation for the elderly and disabled nowhere else classified
		@999351	Child day-care services
		@999352	Guidance and counseling services nowhere else classified related to children
		@999353	Welfare services without accommodation
		@999359	Other social services without accommodation nowhere else classified
90	Arts creation and performing arts activities	@999616	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less
		@999617	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.
		@999621	Performing arts event promotion and organisation services
		@999622	Performing arts event production and presentation services
		@999623	Performing arts facility operation services
		@999624	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium], ballet etc.
		@999629	Other performing arts and live entertainment services nowhere else classified
		@999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
		@999632	Services of authors, composers, sculptors and other artists, except performing artists
		@999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
91	Library, archives, museum and other cultural activities	@999641	Museum and preservation services of historical sites and buildings
		@999642	Botanical, zoological and nature reserve services
		@998451	Library services

Division		Service Accounting Codes (SAC)	
Code	Description	Code (6 Digit)	Description
		@998452	Operation services of public archives including digital archives
		@998453	Operation services of historical archives including digital archives
93	Sports activities and amusement and recreation activities	@999651	Sports and recreational sports event promotion and organisation services
		@999652	Sports and recreational sports facility operation services
		@999653	Services by way of admission to sporting events like Indian Premier League.
		@999659	Other sports and recreational sports services nowhere else classified
		@999661	Services of athletes
		@999662	Support services related to sports and recreation
		@999691	Amusement park and similar attraction services
		@999692	Coin-operated amusement machine services
		@999693	Coin-operated amusement machine services
		@999699	Other recreation and amusement services nowhere else classified