

Illustrative List of SAC Code – Chartered Accountants Office

written by TeamKV | November 20, 2023

Structure of SAC



Chapter



Heading



Service Code

The Services Accounting Codes (SAC) system is a comprehensive classification system used in India for GST purposes. The SAC codes are intended to simplify the process of identifying and taxing different types of services. By correctly classifying their services, businesses can avoid mistakes that could result in increased GST and financial penalties. It is therefore imperative that businesses take the time to accurately classify the services they offer by using the corresponding code. SAC codes provide clarity and transparency, as it ensures consistency in the interpretation of services and their taxation across all businesses operating in India. So, organizations should utilize the SAC codes to ensure that their financial transactions are accurately recorded and taxed in accordance with the law.

SAC codes serve multiple purposes, including:

- They allocate unique codes to different services, thus

enabling easy distinguishing.

- They help GST taxpayers identify the GST rate applicable to the services rendered by them.
- GST taxpayers are required to state these SAC codes when they register on the GST portal, on their invoices and in GST returns.

Illustrative SAC classification of services as per Goods and Services Act, 2017		
Heading & Group	Service Code (Tariff)	Service Description
Heading no. 9982		Legal and accounting services
Group 99821		Legal services
	998212	Legal advisory and representation services concerning other fields of law.
		Income Tax Appeals, Representations and Litigation Matters
		VAT Appeals, Representations and Litigation Matters
		GST Appeals, Representations and Litigation Matters
		NCLT Appeals, Representations and Litigation Matters
		Service Tax Appeals, Representations and Litigation Matters
		Income Tax Opinion Services
		GST Opinion Services
		VAT Opinion Services

		Company Law Opinion Services
		Profession Tax Appeals, Representations and Litigation Matters
	998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights.
	998214	Legal documentation and certification services concerning other documents.
		Transfer Pricing Certificate in Form 3CEB under Income Tax Act 1961
		MAT Reports under Income Tax Act 1961
		Form 67 Filing under Income Tax Act 1961
		ROC Certificates under Companies Act 2013
	998215	Arbitration and conciliation services
	998216	Other legal services n.e.c.
Group 99822		Accounting, auditing and bookkeeping services
	998221	Financial auditing services
		Tax Audits
		Bank Statutory Audits
		Concurrent Bank Audits
		Internal Audits
		Revenue Audits

		GST Audits
		Stock Audits
		LLP Audits
	998222	Accounting and bookkeeping services
		Accounting and Book Keeping Services for Corporate and Non Corporates
		Accounting MIS reporting anciliary to accounting and Book keeping services
	998223	Payroll services
		Payroll Processing Services
		HR Advisory Services
		HR Manual and System Designing Services
	998224	Other similar services n.e.c
		Statutory & Non Statutory Certification Services
		Transactions Audits
		Systems Review and Advisory Services
		General Retainerships
		Stock Inspections Visits
		Fixed Assets Reviews, Verifications etc.
Group 99823		Tax consultancy and preparation services
	998231	Corporate tax consulting and preparation services

		Corporate Tax consulting Services
		Corporate Income Tax Returns Services
		Corporate GST Returns Services – GSTR 1 GSTR 3B GSTR 3BQ GSTR 9 GSTR 10 , Other GST Forms etc
		Corporate TDS Returns
		Corporate Remittances Form – Form 15CA & Form 15CB
		Corporate ROC Returns and advisory services under Companies Act 2013
		Note: above includes certifications also if needed
Heading & Group	Service Code (Tariff)	Service Description
	998232	Individual tax preparation and planning services
		Individual Income Tax Returns Preparation Services
		Individual Income Tax Returns filing Services
		Individual Taxation Planning Services
		Non Corporate GST Returns Services – GSTR 1 GSTR 3B GSTR 3BQ GSTR 9 GSTR 10 , ITC 01/02/03 etc
		Non Corporate TDS Returns

		Individual Remittances Form – Form 15CA & Form 15CB
		Note: above includes certifications also if needed
Group 99824		Insolvency and receivership services
	998240	Insolvency and receivership services
		IBC Practice Insolvency and receivership services
Heading no. 9983		Other professional, technical and business services
Group 99831		Management consulting and management services; information technology services.
	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.
		CFO Services
		CISA and DISA Services
Group 99839		Other professional, technical and business services.
	998399	Other professional, technical and business services n.e.c.

Note: All users are requested to verify the classifications before relying on the compilations of the above information and it has been compiled based on our understanding of the classifications. For detailed list of hsn and sac codes, please visit <https://services.gst.gov.in/services/searchhsnsac>

Though all efforts have been made to ensure the accuracy and currency of the above article, the same should not be construed as a statement of law or used for any legal purposes or any litigation as legal and binding advice from Team KabraVaibhav. Team KabraVaibhav hereby expressly disowns and repudiates any claims or liabilities (including but not limited to any third-party claim or liability, of any nature, whatsoever) in relation to the accuracy, completeness, and usefulness of any information available through this article, and against any intended purposes (of any kind whatsoever) by the use thereof, by the user (whether used by user(s) directly or indirectly).

THIS ARTICLE IS FOR INFORMATION PURPOSE ONLY