FINANCIAL MANAGEMENT AND ACCOUNTING

# A Study on Billing Patterns and Service Charge Analysis in Container Lashing and Chocking Services with Reference to Daksha Lashing Choking Services LLP

Samruddhi Thakur

Amity Business School, Amity University, Mumbai, India

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**Abstract**

Proper cargo handling and securing systems are essential in shipping and logistics industries. Container lashing and chocking services play an important role in securing cargoes. The purpose of this research paper is to analyse the billing patterns and service charges of container lashing and chocking services provided by Daksha Lashing Choking Services LLP.

In this study, service charges in selected tax invoices for customers in July 2026 have been analysed. The service charges for different container types (20GP, 40HC, 40F/R), additional services (Pipe lashing and Wooden dunnage) and taxable value and GST have been studied.

The results provide an understanding of service charges being charged, impact of additional services in billing and importance of precise documentation of invoices in logistics operations.

**Keywords:** container lashing; chocking; billing patterns; service charges; GST; logistics; invoice analysis

## 1 Introduction

Shipping and logistics industry is important in domestic and international trade. Cargo is transported across places in containers. However, during the transportation process, cargo can move due to vibrations and handling. Hence, securing of cargo is necessary to prevent cargo movement and damage.

Lashing and chocking of cargo is very important to secure it. Lashing helps to secure the cargo by using suitable methods and materials. Whereas chocking provides support/stop to prevent unwanted movement of the cargo.

Daksha Lashing Choking Services LLP provides lashing and chocking services. Invoices are raised by this company for services provided to various Shipping and Logistics companies.

Proper billing of services provided by this company is very important. The quantities of services, rates, additional charges and GST can be seen from the invoices. Proper documentation of invoices in this operation helps in financial record keeping, communication with customers and efficient business operations.

In this study, we looked at selected invoices from the company to get a sense of billing patterns for different services and how service charges vary across container types.

## 2 Company profile

Daksha Lashing Choking Services LLP provide lashing and chocking services in import and export shipments.

The company is located in Nhava Khadi Village, Uran, Maharashtra. It provides securing services for cargo as it is related to shipping and port operations.

Services Provided by the company:

- Lashing and Chocking of Containers.
- Additional Pipe Lashing.
- Work related to Wooden Dunnage (including charges).

The company provides services to Shipping \& Logistics. They maintain tax invoices to understand the services provided and amounts charged.

## 3 Need and significance of study

Financial information can be obtained from the billing information in this service based logistics business. Depending on the container size and service requirement, varying amounts would be billed.

This study helps us understand:

1. Variation in service charges based on container type.
2. Impact of additional services on taxable invoice value.
3. Calculation of GST.
4. Importance of proper documentation of Invoices in financial transparency.
5. Efficient billing enables monitoring of business operations.

Additionally, the accounting processes in this company can be correlated with the operations of the company.

## 4 Objectives of study

1. To understand the billing patterns adopted by Daksha Lashing Choking Services LLP.
2. To analyse service charges based on container types.
3. To compare standard service charges with additional service charges.
4. To analyse GST calculations in selected invoices.
5. To understand the importance of proper documentation of invoices.

## 5 Methodology

Type of Research: Descriptive.

Type of Analysis: Quantitative and Descriptive.

Source of Data: Secondary Data; Selected Tax Invoices from Daksha Lashing Choking Services LLP.

Time Period of Data: July 2026.

Sample Size: 7 clearly readable invoices. Sampling Method: Judgement Sampling.

Tools used: Comparison of data between invoices, Basic Calculations, Percentage analysis and Tabular representation.

The analysis has been done only on data provided in the invoices. Cost Statements, Labour expenses, Material purchasing records and Profitability calculations are not included in this analysis.

## 6 Data analysis and interpretation

### 6.1 Analysis of invoices

Service charges for each invoice are given below.

**Table 1.** Service charges for each invoice.

| Invoice Number | Service Provided | Taxable Value (Rs.) |
|---|---|---|
| DLCS/116 | 5x 40HC & 1x 40F/R | 47000 |
| DLCS/117 | 2x 40F/R and additional pipe lashing | 33000 |
| DLCS/118 | 1x 20GP | 3500 |
| DLCS/119 | 1x 20GP | 3500 |
| DLCS/121 | 12 Units of wooden dunnage | 18000 |
| DLCS/122 | 1x 40F/R and additional pipe lashing | 16500 |
| DLCS/127 | 1x 20GP | 3500 |
| Total | | 125000 |

### 6.2 Comparison of service charges for various containers

The following table shows variation in service charges based on container type.

**Table 2.** Service charges based on container type.

| Service Type | Charges (Rs.) |
|---|---|
| 20GP | 3500 |
| 40HC | 6000 |
| 40F/R | Between 15000 to 17000 |

It can be seen that for 20GP containers, Rs. 3500 was charged, and for 40HC, Rs. 6000 per container. However, 40F/R had varying charges depending on the invoice number and service requirements.

This shows that service charges depend on the container type and services provided.

### 6.3 Analysis of additional service charges

Additional services are also charged under this section.

For example, in invoice number DLCS/117, lashing and chocking of 2x 40F/R containers and additional pipe lashing were provided, with Rs. 3,000 charged for the additional pipe lashing, alongside Rs. 30,000 for the main service.

In invoice number DLCS/122, lashing and chocking of 40F/R container was provided for Rs. 15,000, and additional pipe lashing was provided for Rs. 1,500.

Hence, it can be seen that additional requirements have been separately noted and therefore increased the taxable value.

In invoice number DLCS/121, 12 wooden dunnage units were provided for Rs. 18,000 (at Rs. 1500 per unit). This shows another type of service charge for securing cargo.

### 6.4 Analysis of GST

Depending on the location of the customer, different rates of GST were applied. If the customer is from Maharashtra:

- CGST = 9%
- SGST = 9%
- Total GST = 18%

However, for the customer based in Delhi (DLCS/121), IGST = 18%.

Across the 7 invoices, total taxable value is Rs. 125000 and total GST is Rs. 22500.

Therefore, total invoice value is Rs. 147,500.

### 6.5 Summary of billing

**Table 3.** Summary of billing.

| Item | Amount (Rs.) |
|---|---|
| Total Taxable Value | 125000 |
| Total GST | 22500 |
| Total Invoice Value | 147500 |

It can be seen that Lashing and Chocking of containers forms a large portion of charges. However, additional services such as pipe lashing and wooden dunnage have also contributed to increasing the total taxable value.

## 7 Key findings

- Different service charges are applied to different container types. For 20GP containers, Rs. 3500 per container was charged.
- For 40HC containers, Rs. 6000 per container was charged.
- 40F/R containers had higher service charges. Varying values were found depending on the invoice, between Rs. 15,000 To Rs. 17,000.
- Additional Pipe Lashing was charged separately. Wooden dunnage was charged separately.
- GST was charged depending on whether the invoice was inter-state or intra-state.
- Precise documentation of invoices allows clear understanding of services provided, quantity, charges and amounts owed by customers.

## 8 Suggestions

- Systematically record service charges for different container types. Record additional services separately to increase transparency.
- Double-check quantities, service charges and GST calculations prior to raising an invoice.
- Have well-organised digital invoice records to make reference to in financial matters.
- Regularly compare service-wise invoice records to understand changes in business patterns.

## 9 Limitations

- Only 7 invoices were considered.
- Only invoice records from July 2026 were considered.
- No information on internal costs (labour and resources) was available. Profitability could not be determined from this analysis.
- Findings do not provide a complete view of the entire year's invoicing structure for this company.

## 10 Conclusion

Through analysing the billing patterns and service charges from Daksha Lashing Choking Services LLP, we can understand the nature of financial documentation in this operation.

From the sample invoices, it can be seen that service charges vary depending on container type and additional service requirements. Additionally, pipe lashing and wooden dunnage were both charged separately to show the importance of recognising different components of services when producing invoices for customers.

This study has shown the importance of precise billing, correct GST calculations and well-organised financial documentation within logistics businesses.

This study shows that analysing invoices is a good practice in accounting. Keeping precise and organised records of invoicing will allow transparency within the business and improve financial management.

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