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**GOVERNMENT OF KERALA**  
**Information Technology (B) Department**  
**NOTIFICATION**

G.O (P) No.24/2010/ITD.

Dated,Thiruvananthapuram 4<sup>th</sup> August, 2010

**S.R.O. No. 797/2010.-** In exercise of the powers conferred under section 90 read with sections 6 and 6A of the Information Technology Act, 2000 (Central Act No.21 of 2000), the Government of Kerala hereby makes the following rules, namely:-

1. *Short Title and Commencement-* (1) These rules may be called the Kerala Information Technology (Electronic Delivery of Services) Rules, 2010.

(2)They shall come into force at once.

# Notification No 24 2010 Service Tax

**Lauren Gardner**



## **Notification No 24 2010 Service Tax:**

A Study of Service Tax in India and its Analysis Dr. Makarand Raghunath Sakhalkar, 2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994 It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944 However the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr Manmohan Singh It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994 It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service

**Guernsey Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Basic Taxation Law** IBP USA, 2013-08 2011 Updated Reprint Updated Annually Guernsey Taxation Laws and Regulations Handbook Guernsey Economic & Development Strategy Handbook Volume 1 Strategic Information, Programs, Developments IBP, Inc., 2017-07-28 2011 Updated Reprint Updated Annually Guernsey Economic Development Strategy Handbook *Annual Report* India. Ministry of Finance, 2014 Metamorphosis - Service Tax To Goods Services Tax Monish Bhalla, 2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly Compendium of GST Advance Authority Rulings with Summary - Including Appellate Rulings Sanjiv Agarwal, Neha Somani, 2021-06-30 About the book This is the third edition of the bi annual publication on advance rulings and appellate advance rulings containing the gist and text of rulings arranged in chronological order The book is divided into three volumes and five Chapters Chapters 1 and 2 comprise of statutory provisions and rules on advance rulings Chapter 3 covers topic wise advance rulings Chapter 4 covers appellate advance rulings and Chapter 5 covers judgments pronounced by High Courts relating to advance rulings Key features India s first Digest on Advance Rulings including Appellate Rulings in GST Covers Advance Rulings Appellate Advance Ruling and High Court cases reported from

January 2020 June 2020 Earlier rulings can be found in previous editions detailed on the inside front cover of this book List of rulings arranged alphabetically topic wise authority court wise and legislation section wise Search words index at the end of the book of the rulings digested by professionals Tax Planning & Management (For MBA) Mr. Mudit Sahni,2020-08-06 According to the Latest Syllabus of Dr A P J Abdul Kalam Technical University Lucknow U P Including Long Answer Type Questions Including Short Answer Type Questions Including Case Studies Including Last Year Unsolved Papers

**Interpretation of Indirect Tax Statutes** Kishorilal,2021-05-30 About the book This book deals with the general rules of Interpretation and topics covered by the four main enactments pertaining to indirect taxes namely Customs Central Excise Services Tax and GST It also covers the general provisions relating to taxation such as classification valuation and demand pertaining to short recovery and refund of the excess payment It also covers the topics such as strict liability Res judicata other general concepts of law relating to taxation such as rule of stare decisis and exceptions to the rule of stare decisis Key features Concepts of interpretation of tax statutes lucidly explained Exclusive chapter on GST Service Tax Exhaustive coverage on Natural Justice and theory of precedent Special emphasis on the decisions of the CESTAT on all the topics Comprehensive coverage of cases on Levy of Customs Central Excise Service tax and GST Classification of goods and services Exemptions Valuation of goods and services CENVAT Credit Input Tax Credit Recovery of Tax dues Refund Rebate Small Scale Exemption **The Internal Revenue Service's Processing of 501(c)(3) and 501(c)(4) Applications for Tax-exempt Status Submitted by "political Advocacy" Organizations from 2010-2013** United States. Congress.

Senate. Committee on Finance,2015 **Utah State Bulletin** ,2011 the official noticing publication of the executive branch of Utah State Government **Madhukar Hiregange's Practical Guide to GST on Textile Industry** CA Madhukar Hiregange,CA Roopa Nayak,Shubham Khaitan,2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms **New Zealand Income Tax Act 2007 (2013 edition)** CCH New Zealand Ltd,2013-07-01 The Income Tax Act 2007 is consolidated to 1 January 2013 and includes a comprehensive summary of amendments detailed history notes and indexes **SEBI Listing Obligations and Disclosure Requirements - A Handbook, 1e** Dr. K. R. Chandratre,2020-05-10

About the book The book provides detailed analysis of SEBI Listing Obligations and Disclosure Requirements Regulations 2015 which replaced the Listing Agreement and were notified on 2nd September 2015 These Regulations impose considerable volume of compliance obligations on listed entities and every listed entity is obligated to comply with them The volume of the Regulations and the pace at which they have been undergoing frequent changes makes the task of compliance a hard one for the compliance officers This book attempts to simplify the complex mass of the Regulations and bring in the relevant provisions of the Companies Act 2013 so as to assist the compliance officers in their task of compliance These Regulations apply to the listed entity who has listed any of the following designated securities on recognised stock exchange s a Specified securities listed on main board or SME exchange or institutional trading platform b Non convertible debt securities non convertible redeemable preference shares perpetual debt instrument perpetual non cumulative preference shares c Indian depository receipts d Securitised debt instruments e Security receipts f Units issued by mutual funds g Any other securities as may be specified by the Board It would be immensely useful for Company Secretaries Law professionals Chartered Accountants Key highlights Covering detailed analysis of provisions applicable for listing of specified securities on recognized stock exchange s Topics have been thoroughly explained using judicial pronouncements **State Aid and the Energy Sector** Leigh Hancher,Adrien de Hauteclouque,Francesco Maria Salerno,2018-02-22 This important new work offers a comprehensive and compelling account of State aid law and policy and its application to the energy sector Clearly structured and offering meticulous detail and robust analysis it is required reading for all practitioners in the field The volume explores general questions from the definition of State aid to its application in Member States by national courts It also examines questions of procedure questions of compatibility and State aid and the EEA It is an invaluable tool for lawyers policymakers and tax professionals specialising in State aid law and energy law written by a team of leading practitioners and academics in the field **Parliamentary Debates, House of the People** India. Parliament. Lok Sabha,2011-12-20

**Practical Guide to GST on Real Estate Industry** CA Madhukar Hiregange,CA Sudhir V S,CA Roopa Nayak,CA Virender Chauhan,2020-05-12 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Real Estate Industry The comprehensive and in depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on real estate developers Complex Developers Joint Development contractors and other income Part 3 Detailed operational law containing classification registration tax credits documentation payments etc Part 4 Detailed procedural law containing assessment audit advance ruling appeals penalties demands etc Part 5 Tax planning avenues GST and RERA Transitional provisions Part 6 Disputes and department actions focussing on possible dispute area resolution Part 7 Role of Professionals from GST audit and tax planning perspective Part 8 Miscellaneous 220 FAQs and filled forms Appendices containing FAQs released by CBIC *Income Tax Law & Practice* (

(Assessment Year 2022-23)) R.K. Jain, ,CA Sanjeev S. Thakur,2022-10-21 Main Highlight of Finance Act 2022 1 Income Tax An Introduction 2 Important Definition 3 Assessment on Agricultural Income 4 Exempted Income 5 Residence and Tax Liability 6 Income From Salaries 7 Income From Salaries Retirement and Retrenchment 8 Income From House Property 9 Depreciation 10 Profits and Gains of Business or Profession 11 Capital Gains 12 Income From Other Sources 13 Income Tax Authorities 14 Clubbing of Income and Aggregation of Income 15 Set Off And Carry Forward of Losses 16 Deduction From Gross Total Income 17 Assessment of Individuals Computation of Total Income 18 Computation of Tax Liability of Individuals 19 Tax Deduction at Source 20 Assessment Procedure 21 Assessment of Firm and Association of Persons New Tax Regime Rebate and Relief in Tax Provisions and Procedure of Filing the Return of Income and e Filing of Income Tax and TDS Returns Supreme Court Leading Cases GST Concept Registration and Taxation Mechanism **Income Tax Law & Accounts Assessment Year 2022-23 - NEP 2020**

R. K. Jain ,CA Sanjeev S. Thakur,2023-06-10 1 Main Highlights of Finance Act 2022 1 Taxation Policies of Raja Todarmal 1 Income Tax An Introduction 2 Important Definitions 3 Assessment on Agricultural Income 4 Exempted Incomes 5 Residence and Tax Liability 6 Income from Salaries 7 Income from Salaries Retirement and Retrenchment 8 Income from House Property 9 Depreciation 10 Profits and Gains of Business or Profession 11 Capital Gains 12 Income from Other Sources 13 Income Tax Authorities 14 Clubbing of Income and Aggregation of Income 15 Set off and Carry Forward of Losses 16 Deductions from Gross Total Income 17 Assessment of Individuals Computation of Total Income 18 Computation of Tax Liability of Individuals 19 Tax Deduction at Source 20 Assessment Procedure 21 Penalties Offences and Prosecutions 22 Appeal and Revision 23 Tax Planning 24 Recovery and Refund of Tax 25 Advance Payment of Tax 1 New Tax Regime 1 Rebate and Relief in Tax 1 Provisions and Procedure of Filing the Return of Income and e Filing of Income Tax and TDS Returns 1 Capital and Revenue Expenditure and Receipts **Your Federal Income Tax for Individuals - Tax Guide** ,2014-01-14 Official Internal Revenue Publication IRS Valuable reference tool for filing federal income tax IRS Publication 17 covers general rules for filing and supplements information contained in your tax instructions Also explains the tax laws to insure you only pay the tax you owe and no more *Trade Policy Review* ,2013

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