

Designation of
Director

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Independent
Director

WTD or Managing
Director

Remuneration
received will be
taxable on RCM
basis

Getting salary and
TDS deducted u/s
192

Getting service
charges and TDS
deduced u/s 194J

No GST

Will be taxable on
RCM basis

Service Tax Applicable On Director Remuneration

Sanjiv Agarwal, Neha Somani



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