

Service Tax Abatement Rate wef 01.04.2015

Abatement Rate Chart under Service Tax updated 01.04.2015				
Sr No.	Description of taxable service	Abatement	Taxable	Conditions
1	2	3	4	5
1	Services in relation to financial leasing including hire purchase	90	10	Nil.
2	Transport of goods by rail	70	30	Nil.
3	Transport of passengers, with or without accompanied belongings by rail	70	30	Nil.
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	30	70	(i) CENVAT credit on any goods classifiable under Chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
5	Transport of passengers by air, with or without accompanied belongings (Only for Economy class wef 01.04.2015)	60	40	CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
	Other than Economy Class (means business class /First class) wef 01.04.2015)	40	60	
6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	40	60	Same as above.
7	Services of goods transport agency in relation to transportation of goods.	75	25	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
	wef 01.04.2015	70	30	
8	Services provided in relation to chit	30	70	Same as above.
	wef 01.04.2015	0	100	Same as above.
9	Renting of any motor vehicle designed to carry passengers	60	40	Same as above.
10	Transport of goods in a vessel	60	40	Same as above.
	wef 01.04.2015	70	30	Same as above.

Abatement Rate Chart under Service Tax updated 01.04.2015

Service Tax Rate On Works Contract July 2012

Sanjiv Agarwal, Neha Somani



Service Tax Rate On Works Contract July 2012:

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 Guide to GST on Services (HSN Code wise taxability of all services)

Rakesh Garg, Sandeep Garg, 2021-09-20 KEY FEATURES 360 degree overview of the GST provisions on services Detailed HSN code Activity wise commentary on services in 28 chapters Exclusive chapters on exempt government agriculture and employees services Comprehensive discussion on important GST concepts on services Upto date notifications of Service Tax Rates and Exemptions Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services Explanatory Notes at www.rgargsgarg.com CONTENTS Part A Concepts of GST Services Chapters A 1 to A 22 cover general provisions relating to services such as meaning scope of supply time value place of supply levy reverse charge composition input tax export refund registration accounts etc Part B HSN Code wise Guide on Services Chapters B 1 to B 28 comprises of critical analysis of HSN Code wise services through illustrations and tables Part C Rates Chapters containing upto date notifications of Service Tax Rates and Exemptions Part D Online Chapters Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services and Explanatory Notes available at www.rgargsgarg.com **Handbook on Central Sales Tax** Madhukar N Hiregange, Central Sales Tax CST is levied on the interstate sale of goods CST is one of the oldest tax levies and has been around since 1957 This law is by the Central Government but the administration is by the States CST levy is set at local rates The revenue neutral rates which apply to most commodities in States goes up to 15% The lower rate of 2% is available against Form C which can be issued by specified persons resellers manufacturers processors etc and cannot be issued by consumers The State VAT laws have been in place since 2003 The payment of tax filing of returns assessment reassessment etc under CST are all as per the local VAT laws which are ever changing and quite draconian The quality of the administrators in general also leaves a lot to be desired There are many disputes and demands for differential taxes from VAT departments in most states for wrong issuance of C Form in situations where goods were not permitted to be

procured against Form C GST would be in place by April 2017 if all goes well However CST law is expected to continue as a parallel levy at 1% after 1st April 2017 for a couple of years This could lead to CST continuing to be non vatable even under GST regime and an add on to costs incurred by the dealers In this book we have covered important concepts case laws and possible dispute areas along with resolution The movement of goods on stock transfer basis subsequent sale in course of import and export are a few of the important areas where tax planning and savings are possible The student who wishes to understand sales tax law could use this as a ready reference This book contains practical tips for common issues faced by practitioners in this area as well The probable impact of GST laws on concepts discussed is touched on in most chapters

GST Laws Manual Rakesh Garg, Sandeep Garg, 2021-06-30 Contents of the book Part A Central GST Act Rules and Notifications Part B Integrated GST Act Rules and Notifications Part C GST Compensation to States Act Rules and Notifications Part D CGST Forms Part E Non tariff Notifications Circulars Orders and CBEC Measures for Covid 19 Highlights Updated GST Laws as on 1 April 2021 Contains cross references of the CGST Act CGST Rules and Forms Online support with regard to updates till 31 July 2021 CBEC measures during outbreak of COVID 19 covering notifications circulars instructions and relevant extract of the Taxation and Other Laws Relaxation of Certain Provisions Act 2020 Contains relevant GST extracts of the Finance Act 2021 **Compendium of GST Cases with Summary** Sanjiv Agarwal, Neha Somani, 2021-09-30 About the Book You have in your hands the sixth edition of the bi annual publication on judicial pronouncements on GST laws comprising of analysis of select cases along with the full text of judgments arranged chronologically and alphabetically The book is structured into three major parts viz General Constitutional matters Central State GST and Integrated GST including Compensation Cess and further divided into 22 chapters This edition covers select cases from various High Courts and Supreme Court reported from July 2020 Dec 2020 Pronouncements of Advance Ruling Authority AAR Appellate Advance Ruling Authority AAAR and National Antiprofitteering Authority NAA may be referred to in respective separate books Comprehensive GST Law Referencer Puneet Agrawal, Vipin Aggarwal, 2021-09-20 1 This book comprises of full text of all Central Acts CGST IGST UTGST and GST Compensation to States and their respective Rules Notifications Forms Circulars and Orders related to GST 2 This book contains Cross referencing of relevant Notifications Rules Forms Circulars and Orders with description with each section and vice versa 3 It also contains all notifications except rate notifications circulars and orders duly indexed with description along with reference of relevant sections rules 4 This cross referencing will help the readers to know the relevant related provisions at one place instead of going through the whole of lot of rules notifications circulars and orders 5 This book contains notifications as originally issued as also the notifications as amended from time to time Amendments if any in each notification is presented in form of a table above every notification along with brief gist of amendment which will help the readers to know the amendments in a single glance 6 The Detailed Table of Contents relating to notifications Part 2 and circulars orders Part 3 contains brief description of each

notification circular order which will help the readers to easily locate the relevant notification circular order which he is searching for 7 This book will be constantly and timely updated *OECD Economic Surveys: Spain 2012* OECD,2012-11-29 OECD s 2012 Economic Survey of Spain examines recent economic developments policies and prospects and takes a special look at the banking crisis and youth employment **Goods And Services Tax And Custom Duty GST by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta** CA Anoop Modi, CA Mahesh Gupta ,CA Nikhil Gupta,2020-07-03 Goods and Services Tax GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 The Integrated Goods and Services Tax Act 20 Refunds 21 Anti Profiteering Measure 22 Avoidance of Dual Control 23 Demand and Recovery 24 Miscellaneous Provisions of Transitional Provisions Appendix True False and Fill in the Blanks Type Questions Custom Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution **NEP Goods And Services Tax (GST) And Custom Duty [B. Com. IIIrd Year]** C. A. Nikhil Gupta,,C. A. Anoop Modi ,C. A. Mahesh Gupta,2023-10-08 Goods and Service Tax GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties Custom Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution *Goods And Services Tax (GST) by CA Anoop Modi, CA Mahesh Gupta, CA Nikhil Gupta* CA Anoop Modi, CA Mahesh Gupta , CA Nikhil Gupta,2020-06-30 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 The Integrated Goods and Service Tax Act 20 Refunds 21 Anti Profiteering Measure 22 Avoidance of Dual Control 23 Demand and Recovery 24 Miscellaneous Provisions and Transitional Provisions 25 Penalties *NEP Goods And Services Tax (GST) B. Com. 5th Sem* CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2024-09-29 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and

Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties **Budget 2012** Great Britain. Treasury, 2012-03-21 The 2012 budget divided into two chapters and four annexes sets out the Government's action to reform the tax system and also announces the next stages in their plans for the supply side of the economy alongside the strategy of further action in the three key areas for i a stable economy ii a fairer more efficient and simpler tax system iii further reforms to growth Chapter 1 sets out the measures to realise these goals Chapter 2 provides budget policy decisions Announcements include the state pension age will increase in the future to take account of increases in longevity the economy will experience subdued but positive growth with recovery likely to be particularly uneven this year the Government will increase the personal allowance by a further 1 100 in April 2013 making the first 10 000 for those on low and middle income tax free Child Benefit will be withdrawn through an income tax charge and that the charge will only apply to households where someone has an income over 50 000 a year the State Pension will be reformed into a single tier pension for future pensioners that the top rate tax of income tax will be reduced from 50% to 45% from April 2012 and corporation tax by 1% from April 2012 there will be an introduction of a new Stamp Duty Land Tax rate of 7% for residential properties over 2 million and 15% to be applied to non natural persons such as companies taking effect from 21 March 2012 with consultation on the introduction of an annual charge the capital gains tax regime will extend to the disposal of UK residential property by non residents around 20 million taxpayers from 2014 15 will be provided with a new Personal Tax Statement detailing income tax and national insurance payments The Government is to invest 60 million to establish a UK centre for aerodynamics and further support Network Rail to invest 130 million in the Northern Hub rail scheme There will be consultation on simplifying Carbon Reduction Commitment energy efficiency scheme to support business The measures outlined cover the areas of personal tax corporate taxes tax measures affecting property pensions charities indirect taxes tax reliefs anti avoidance tax administration and supply side reform Indirect Tax Goods And Services Tax (GST) by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta CA Anoop Modi, CA Mahesh Gupta, Nikhil Gupta, 2020-06-30 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Refunds 20 Anti Profiteering Measure 21 Avoidance of Dual Control 22 Appendix True False and Fill in the Blanks Type Questions **Indirect Tax Goods and Services Tax (GST)** CA Anoop Modi, , CA Mahesh

Gupta, ,CA Nikhil Gupta,2022-12-19 1 Overview of GST 2 Important Definitions 3 Supply Under GST 4 Levy and Collection of Tax 5 Exemption From GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Sources 18 Account Assessment and audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Service Tax Act Definition Features Levy and Collection of IGST 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provision of Transitional Provisions 26 Penalties Student's Handbook on Indirect Taxes Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus

Coverage of Service Tax Central Excise Customs VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act 2014 highlighted Recent Circulars Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self Examination Questions at the end of each Chapter Short Revision Notes for Quick Revision at the end of each Chapter **GST And Custom Law**

2021-22 CA Anoop Modi, ,CA Mahesh Gupta ,CA Nikhil Gupta,2021-12-02 UNIT GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure And Arrest 20 The Integrated Goods and Service Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions and Transitional Provisions 26 Penalties UNIT II Custom Law 1 Introduction To Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage postal Articles And Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal And Revision 9 Penalties and Prosecution *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

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