

ABATEMENT OF SERVICE TAX

- Service tax will be charged on the balance value after abatement.
- Abatement will be allowed at the following rates for the following services on the levy of service tax. i.e.

S.No	Description of Taxable Service	Abatement (standard Deduction of value)
1	Financial leasing and Hire purchase	10%
2	Transport of goods in a vessel	50%
3	Transport of goods by road	25%
4	Transport of goods by rail	30%
5	Transport of passengers by rail	30%

Service Tax Abatement Rates 201

AN Whitehead



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