

COVERAGE

- Some of major changes in service tax law to the extent relevant to us are as under:

Section / Notification	Description of Section	Brief Description
Section 65B	Definitions	Important definitions include that of "service", "taxable service", "taxable territory", "India"
Section 66B	Charging Section	This section says that all services will be taxed at 12% except those services as specified in the Negative List
Section 66D	Negative List	Services that would not be considered for service tax
Section 66E	Declared Services	This section deems certain types of contract to be deemed services

Service Tax Notification 26 2011

Leonard Etel, Mariusz Popławski



Service Tax Notification 26 2011:

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. *Annual Report India*. Ministry of Finance, 2011.

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. **Federal Register**, 2013-02. United States Code. United States, 2013. The United States Code is the official codification of the general and permanent laws of the United States of America. The Code was first published in 1926 and a new edition of the code has been published every six years since 1934. The 2012 edition of the Code incorporates laws enacted through the One Hundred Twelfth Congress, Second Session, the last of which was signed by the President on January 15, 2013. It does not include laws of the One Hundred Thirteenth Congress, First Session, enacted between January 2, 2013, the date it convened, and January 15, 2013. By statutory authority, this edition may be cited U.S.C. 2012 ed. As adopted in 1926, the Code established prima facie the general and permanent laws of the United States. The underlying statutes reprinted in the Code remained in effect and controlled over the Code in case of any discrepancy. In 1947, Congress began enacting individual titles of the Code into positive law. When a title is enacted into positive law, the underlying statutes are repealed and the title then becomes legal evidence of the law. Currently, 26 of the 51 titles in the Code have been so enacted. These are identified in the table of titles near the beginning of each volume. The Law Revision Counsel of the House of Representatives continues to prepare legislation pursuant to 2 U.S.C.

285b to enact the remainder of the Code on a title by title basis into positive law The 2012 edition of the Code was prepared and published under the supervision of Ralph V Seep Law Revision Counsel Grateful acknowledgment is made of the contributions by all who helped in this work particularly the staffs of the Office of the Law Revision Counsel and the Government Printing Office Preface **Tax laws and practice** DR.VEENA SONI,2022-09-30 **Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations for 2013: Dept. of Labor FY 2013 budget justifications** United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies,2012 The Free Movement of Capital and Financial Services Graeme Baber,2014-10-02 This book investigates in depth the compliance of the financial services legislation of Estonia and Poland with the free movement of capital provisions of European Union law A sample of the financial services legislation from each of three further European Union Member States is assessed for compliance with these rules in the light of the conclusions drawn from the comprehensive studies General comments and recommendations are made in respect of the free movement of capital and of services Implications for the financial services sector are drawn from the research Tax Code Concepts in the Countries of Central and Eastern Europe Leonard Etel,Mariusz Popławski,2016 Parliamentary Debates, House of the People India. Parliament. Lok Sabha,2012-08-14 **United States Code, 2006, V. 36** Congress,2009-07 The United States Code 2006 Edition contains the General and Permanent Laws of the United States Enacted Through the 109th Congress Ending January 3 2007 the Last Law of Which was Signed on January 15 2007 **Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations for 2015** United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies,2014 **Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations for 2016** United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies,2015 **Income Tax : Planning and Management M. Com. Assessment Year 2025-26** R.K. Jain,CA Nikhil Gupta,CA Manoj Kumar Agrawal,2025-11-09 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 26 Assessment of Hindu undivided Family HUF 27 Assessment of firm and Association of Persons

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