

Brief Note of Renting of Immovable Property under Service Tax

CA NITIN GUPTA
MOB: - +91 9902529787
EMAIL:-nitin.gupta52@yahoo.com

12. Situations

CASE	Whether Service Tax is Liable or Not
permitting usage of a property for a temporary purpose like conduct of a marriage or any other social function	Service tax is Applicable
Renting of property to an educational body for the purpose of education	Service tax is not applicable (As Per Mega Exemption)
Renting of vacant land for animal husbandry or floriculture	Service tax is not applicable (As Per Negative List).
Permitting use of immovable property for placing vending/dispensing machines	Service tax is Applicable
Allowing erection of a communication tower on a building for consideration.	Service tax is Applicable
Renting of land or building for entertainment or sports	Service tax is Applicable
Renting of theatres by owners to film distributors (including under a profit-sharing arrangement)	Service tax is Applicable
Hotels/restaurants/convention centres letting out their halls, rooms etc. for social, official or business or cultural functions	Service tax is Applicable
Commercial Property For Commercial Use	Service tax is Applicable
Residential Property For Residential use	Service tax is not liable (As Per Negative List).
Residential Property For Commercial Use	Service tax is Applicable

Service Tax On Renting Of Immovable Property For Residential Purpose

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Service Tax On Renting Of Immovable Property For Residential Purpose:

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

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

Economic Developments In India : Monthly Update, Volume -110 Analysis, Reports, Policy Documents Raj & Uma Kapila (eds.), 2007 A Selection of ... Internal Revenue Service Tax Information Publications, 2000 *The Changing Face of Indian Economy* Jithin Dhawan, 2007-11 The Indian Economy Is Undoubtedly On The Fulcrum Of An Ever Increasing Growth Curve Long Criticised For Nurturing An Inward Looking Economy The Country S Impressive Gdp Growth Of 9.2 Per Cent During The Financial Year 2006-07 And 8.4 Per Cent In 2005-06 Has Led The Experts Of Globalisation Forecast That By The Next Thirty Years India S Economy Could Be Larger Than All But Those Of The United States And China Thus India Has Not Only Been Able To Discard Its Image As The Tortoise Of The Region But Has Also Presented Itself To The World As An Economic Powerhouse The Initiatives Taken In The Early 1990S Continue To Bring The Rewards And Have Enabled India To Become The Fourth Largest Gdp In The World In Terms Of Purchasing Power Today The Young Generation Has The Potential To Absorb And Master New Technologies The Country Has A Healthy Regulatory Environment And Strong Financial System Owing To Its Better Returns On Investments It Has Been Able To Attract A Large Number Of Foreign Investors Mncs Are Today Looking For Low Cost Manufacturing Bases And India Is Seen As Their Favourite Choice It Has Been Estimated By The Eminent Economists That India May Emerge As One Of The Three Top Engineering Goods Exporters Among Low Cost

Offshore Manufacturers With An Export Target Of 250 300 Billion By 2015 Likewise It Is Becoming A Major Force In Complex High End And High Margin Information Technology Services Today There Is An Increasing Willingness Internationally To Work With India And Build Relationships For Mutual Benefit In Different Fields Automobile Pharmaceuticals Tourism Electronics Communications To Name A Few No Wonder There Are Many Who Believe That The Future Belongs To India It Is Not To Say That The Country Has An Easy Ride Ahead Its First Challenge Is To Broad Base Growth According To World Bank Data A Considerably Large Proportion Of India S Population Earns Less Than 2 A Day Furthermore The Problems Of Illiteracy Lack Of Health Care And Unemployment Are Still Acute Which Indicate That India Is Long Way Away From Prosperity The Changing Face Of Indian Economy Thus Needs To Be Looked Into From Several Sides The Present Book Is A Modest Effort In This Direction It Makes An Analytic Study Of India S Progress Since Independence Of The Country And Focuses On The Policies And Initiatives Taken As Yet It Aims At Acquainting Readers With The Economic Scenario Of India In Its True Spirit It Is Hoped That The Book Will Prove An Ideal Reference Book For Students Researchers And Teachers Of Economics Even The General Readers Interested In The Present State Of Indian Economy And Its Progress Will Find It Valuable And Informative

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

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 *Finance India*, 2007 **CA Inter Indirect Tax - Goods and Service Tax** Mansi Jain, 2019-03-01 **Parliamentary Debates** India. Parliament. Rajya Sabha, 2011 **Practical Guide to GST on Real Estate Industry** CA Madhukar Hiregange, CA Sudhir V S, CA Roopa Nayak, CA Virender Chauhan, 2021-06-10 About the book 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 and Important Notifications Key Features Detailed and practical analysis of the GST provisions with case laws pertaining to the real estate industry Covering all possible dispute areas along with their resolutions Detailed analysis of the tax planning aspect Covering extensive FAQs for removal of doubts Blank as well as filled forms for better understanding Detailed discussion on the role of professionals on how they can help in various GST matters Visit <http://bit.ly/GSTrealestate> for Free online updates and important information **The Income Tax Reports**, 2007 *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 *Southern Economist*, 2011 **TAXATION LAW AND PRACTICE, Volume I** BALACHANDRAN, V., THOTHADRI, S., 2012-09-19 This easy to read text covers the entire gamut of direct and indirect taxes The first eight chapters deal with direct taxes and generation of income from different sources The last five chapters focus on different forms of indirect taxes

This text lucidly explains the acts rules sections laws of direct and indirect taxes with a view to integrating the relevance of these laws with tax planning The text fosters a clear understanding of the principles relating to computation of taxable income under each head of income It covers different types of excise duties methods of valuation for customs types of transactions under the Central Sales Tax Act variants of VAT and different methods of computation of VAT and service tax for management and professional services A number of solved Illustrations at the end of each chapter are provided for easy comprehension of the subject These along with chapter end questions consisting of short answer questions long answer questions and exercises enhance its value as a text This text is intended for the undergraduate students of management commerce and law BBA BCom and BL LLB Students pursuing professional courses such as CA BCS Bachelor of Corporate Secretaryship and the aspirants of Civil Services Examinations will also find the text immensely useful Business World ,2010 Federal Tax Service ,1926 **Internal Revenue Service Tax Information Publications** ,2000 **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 **Prentice-Hall ... Federal Tax Service Cumulative** ,1927

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