

Notification No 30/2012 and Notification 36/2012

Reverse Charge Mechanism

A list of services notified in which the Service Recipient is required to discharge the service tax liability in full, or both the service recipient and service provider has to discharge the tax liability as per the prescribed ratio.

Notification No. 25/2012 and Notification No. 34/2012

Exempted Services

A Single consolidated notification issued for exemptions. Called as the "Mega Exemption Notification".

Notification No. 26/ 2012

Abatement of Service tax

For the following notified services the levy of service tax, i.e. Service tax will be charged on the balance value after abatement.

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