

Sl. No .10	Chapter 99	<p>Services received from a provider of service located in a non-taxable territory by – (a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory:</p> <p>Provided that the exemption shall not apply to – (i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or (ii) services by way of transportation of goods by a vessel from a place <u>outside India</u> up to the customs station of clearance in India received by persons specified in the entry</p> <p>"Provided that the exemption shall not apply to online information and database access or retrieval services received by person specified in item (a) or items (b)."</p>	Nil	Nil
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Sabine Zange



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Environment for Business: Strictly as per requirements of the Gujarat Technological University S. Tamer Cavusgil, Gary Knight, John R. Riesenberger, **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 **A Study of Service Tax in India and it's 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 *Business Environment* Saleem, Shaikh, 2011 The revised edition of Business Environment presents a thorough overhaul updated with the latest information and developments Having ten new chapters including comparative study of business environments in India China SAARC and European Countr *Parliamentary Debates* India. Parliament. Rajya Sabha, 2006 **The Income Tax Reports** ,2007 *Treasury Department Circular No. 230 - Regulations Governing Practice before the Internal Revenue Service (Revised June 12, 2014)* Internal Revenue Service (IRS), 2019-03-22 This part contains rules governing the recognition of attorneys certified public accountants enrolled agents enrolled retirement plan agents registered tax return preparers and other persons representing taxpayers before the Internal Revenue Service Subpart A of this part sets forth rules relating to the authority to practice before the Internal Revenue Service subpart B of this part prescribes the duties and restrictions relating to such practice subpart C of this part prescribes the sanctions for violating the regulations subpart D of this part contains the rules applicable to disciplinary proceedings and

subpart E of this part contains general provisions relating to the availability of official records , *Reports of the United States Tax Court* United States. Tax Court,1971* **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 **Macao Taxation Laws and Regulations Handbook - Strategic Information and Basic Laws** IBP. Inc.,2015-12-16 2011 Updated Reprint Updated Annually Macao Taxation Laws and Regulations Handbook **Income Tax Act 2009** , Internal Revenue Cumulative Bulletin 2003-3, 2003 Tax Legislation, Text of Laws and Committee Reports Internal Revenue Service (U S),2007-04 This bulletin presents announcements of official rulings and procedures treasury decisions executive orders tax conventions legislation and court decisions It also contains other items of general interest intended to promote a uniform application of the tax laws Journal of the House of Representatives of the United States United States. Congress. House,2009 Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House **Guernsey Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Basic Taxation Law** IBP USA,2013-08 2011 Updated Reprint Updated Annually Guernsey Taxation Laws and Regulations Handbook *Individuals and Small Business Tax Planning Guide* Sidney Kess,Barbara Weltman,2005 Comprehensive guide to financial tax and estate planning issues faced by today s practitioners in our changing economic environment **Stock Options** Carol A. Cantrell,2007-11 The success or failure of any family business depends in part on the industry specific expertise of the owners and in part on the financial guidance of trusted professionals Business owners seeking direction as well as financial professionals attempting to provide this guidance find themselves facing a daunting task Financial issues that impact family businesses are quite diverse and require different strategies depending upon the stage of each business start up operational and exit *Tax Notes International* ,2005 **GST Laws Manual** Rakesh Garg,Sandeep Garg,2020-05-28 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 Circulars Orders and CBEC Measures for Covid 19 Key features Updated GST Laws as on May 2020 Contains cross references of the CGST Act CGST Rules and Forms Online support with regard to updates till 31 August 2020 CBEC measures during outbreak of COVID 19 covering notifications circulars instructions and relevant extract of the Taxation and Other Laws Relaxation of Certain Provisions Ordinance 2020 *Parliamentary Debates, House of the People* India.

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