

Notification No. 25/2002-Service Tax dated: 29th June, 2002, as amended, incorporating changes made till issuance of notification no. 19/2017-Service Tax dated 16.12.2017

42.4B, 44/2011. In exercise of the powers conferred by sub-section (3) of section 69 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2002-Service Tax, dated the 17th March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (2) with number 42.4B, 2011 (11), dated the 17th March, 2011, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby amends the following taxable services from the date of the service tax leviable thereon under section 69 of the said Act, namely:-

1. Services provided to the United Nations or a specified international organisation;
- 2.13 Health care services by a clinical establishment, or medical health practitioner or practitioner;
- (2) Services provided by way of transportation of a patient to or from a hospital, where that patient is admitted to or from;
- 2.4, services provided by medical health service by way of preservation of dead cells or any other service in relation to such preservation;
- 2B, Services provided by operators of the Common War Medical Welfare Establishment Facility to a clinical establishment by way of treatment or disposal of the medical waste or the patient's excreted wastes;
3. Services by a temporary clinic or infirmary to hospitals or clinics or homes;
4. Services by an entity registered under section 129A of the Income Tax Act, 1961 (23 of 1961) by way of charitable activities;
5. Services by a person by way of:-
 - (a) visiting or presence of a religious place, event or general public, invited or arranged by an entity registered as a charitable or religious trust under section 129A of the Income Tax Act, 1961 (hereinafter referred to as the Income Tax Act), or a trust or an institution registered under sub-section (3) of clause (2C) of section 10 of the Income Tax Act or a body or an authority created under clause (2)(B)(a) of section 10 of the Income Tax Act," referred to as Notification 40/2006-Service Tax, or
 - (b) conduct of any religious ceremony;
- 5A, Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangements;
6. Services provided by:-
 - (a) an official medical or
 - (2) any person other than a business entity; or

Notification No 25 2011 Service Tax

Scott C. Dulebohn



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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

Roll Up Your Sleeves for GST Bhogavalli Mallikarjuna Gupta, India has a complicated taxation system This is made even more complex thanks to its federal system with each state having its own taxation rules and regulations This makes it difficult for business houses and organizations and very often the complex tax structures end up having a negative impact on consumers as they end up paying more for goods and services The proposed Goods and Services Tax or GST has been in the pipeline for quite some time Finance Minister Arun Jaitley hopes to pass the bill by April 2016 The author takes us on a journey from the history of taxation in India to its current practices and the future if GST is implemented You can learn about the intricacies pros and cons of GST in this easy to read pithy book

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 *Tax laws and practice* DR.VEENA SONI,2022-09-30 Parliamentary Debates, House of the People India. Parliament. Lok Sabha,2012-11-30 **J.K. Lasser's Your Income Tax 2021** J.K. Lasser

Institute,2020-12-31 America s most trusted tax reference with the citations professionals need For more than 65 years J K

Lasser's Your Income Tax Professional Edition has been the smartest guide to professional tax filing and planning available. It pairs the trusted guidance, clear advice, and money-saving tips you'll find in Your Income Tax with the citations of tax authorities professionals need to locate relevant law, IRS rulings, and court decisions. Updated with all the changes relevant to the 2020 tax year, the new edition makes sure you're armed with the latest on how to maximize deductions and shelter income, as well as useful examples of how the latest tax law applies to individual situations. Designed to save you hours of wading through Internal Revenue Code or IRS materials and presented in a down-to-earth, easily comprehensible style, you'll also find special icons calling out what's new, including the latest laws, rulings, court decisions, filing pointers, and planning strategies. Whatever you need to know as a professional, you'll be able to find it quickly and easily. Clear expert answers to tough tax questions. New and amended laws, court decisions, IRS rulings, and more. Source literature via citations and references from the Code, courts, and IRS. The impact of the 2019 SECURE Act and the 2020 CARES Act. Keeping up with the latest on tax law is a full-time job, but that doesn't mean you need to do it on top of your full-time job. The experts at J.K. Lasser's Your Income Tax Professional Edition 2021 have done all that work for you, allowing you to concentrate on giving your clients the authoritative, detailed, and reliable advice they expect and need.

Annual Report India. Ministry of Finance, 2014. **Internal Revenue Bulletin** United States. Internal Revenue Service, 2011-06-27. [Australian Income Tax Legislation 2011: Taxation Administration Act](#) Australia, 2011. Provides a comprehensive consolidation of Australian income tax and related legislation, updated and consolidated for all amendments to 1 January 2011.

J.K. Lasser's Your Income Tax 2022 J.K. Lasser Institute, 2022-01-05. The latest edition of the leading resource for individual tax preparation in the US. Fully revised to reflect numerous changes to the 2021 tax code. J.K. Lasser's Your Income Tax Professional Edition 2022 delivers step-by-step instructions that walk you through each worksheet and form you'll need to help your clients file their taxes. This popular guide provides tax-saving advice on every available deduction so you can be sure your clients are keeping as much money in their pockets as possible. You'll find special features included throughout the guide, including new tax laws, recent IRS rulings, and court decisions, tax filing pointers, and tax planning strategies. The book also offers critical information on the impact of the American Rescue Plan Act (ARPA) and the Consolidated Appropriations Act 2021 (CAA) on individual tax filings. Discussions of and guidance for practicing before the Internal Revenue Service. A set of the most used 2021 tax forms. Citations of tax law authorities. The gold standard in tax preparation guides for Certified Public Accountants, other accountants, and tax preparers. J.K. Lasser's Your Income Tax Professional Edition 2022 is a fully updated, one-stop resource designed to help you deliver unmatched service to individual taxpayers.

J.K. Lasser's Your Income Tax 2024, Professional Edition J.K. Lasser Institute, 2024-01-31. The leading desk reference for US personal income tax return preparation for professionals. In J.K. Lasser's Your Income Tax 2024 Professional Edition, a team of veteran tax preparers and educators delivers an intuitive and comprehensive roadmap to helping your clients prepare their 2023 US personal income

tax returns In the book you ll learn how to maximize your clients deductions and credits legally shelter their personal income and minimize their tax bills The authors have included sample 2023 tax forms brand new tax law authorities with citations binding IRS rulings filing pointers and tax planning strategies you can implement immediately to better serve your clients Fully updated to reflect the changes to the 2023 tax code this book provides the step by step instructions worksheets and forms you need to prepare your clients taxes ethically and effectively You ll also find Discussions of what it s like to practice before the Internal Revenue Service as an Enrolled Agent Strategies for identifying the best approach to tax planning based on your client s financial situation Checklists and sample forms to make preparing your next return simple and straightforward Perfect for practicing and training Certified Public Accountants and Enrolled Agents **J.K. Lasser's Your Income Tax 2024** is the gold standard desk reference for tax preparers serving individuals in the United States

J.K. Lasser's Your Income Tax 2019 J.K. Lasser Institute,2019-02-15 America s most trusted tax advice backed by detailed citations of authoritative tax references J K Lasser s Your Income Tax Professional Edition 2019 is the tax preparer s guide to smart tax filing and planning The Professional Edition not only includes the trusted guidance clear advice and money saving tips featured in Your Income Tax but also provides citations of tax authorities to help tax professionals easily locate the law IRS rulings and court decisions that support the text Fully up to date with the newest changes for 2018 tax returns expert guidance from J K Lasser helps you maximize deductions and shelter income while providing hundreds of examples of how tax laws apply to individual situations While evolving tax law can get very complex very quickly this invaluable guide is designed to help you find the answers you need without wading through volumes of the Internal Revenue Code or IRS materials Special icons call out new laws IRS rulings court decisions filing pointers and planning strategies allowing you to locate important information without breaking your workflow Keeping up with changes to tax law is itself a full time job if it s not your full time job let the experts at J K Lasser do the legwork for you Read from beginning to end or dip in and out as needed this exceptional resource will help you Get expert answers to tough tax situations quickly Navigate new laws court decisions IRS rulings and more Locate authoritative sources easily with citations of references from the Code the courts and the IRS Avoid common pitfalls and adopt smart planning strategies for next year Accessible down to earth tax advice is always appreciated but professional tax preparers need more such as authoritative sources to back their advice and clarify tricky situations that their clients may encounter J K Lasser s Your Income Tax Professional Edition 2019 provides a quick one stop resource for every tax pro merging detailed citations with America s most trusted tax advice for over 65 years

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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

Australian Income Tax Legislation, 2012, Vol 3, A Selection of ... Internal Revenue Service Tax Information Publications, 1984

New Zealand Goods and Services Tax Legislation (2013 edition) CCH New Zealand Ltd, 2013-07-01 Fully consolidates the Goods and Services Tax Act 1985 to 1 January 2013 A comprehensive summary of amendments history notes and full index are included

Federal Register, 2014-02

SEC Docket United States. Securities and Exchange Commission, 2011

GST Audit Handbook - Government Perspective CA Madhukar Hiregange, CA Roopa Nayak, Shri B.S.V. Murthy, 2021-05-31 About the Book This book supplements and expands the concepts guidelines principles details and working methods in the GST Audit Manual published by the government wherever it was felt that there is a need This book is divided into 12 chapters as follows Chapter 1

Overview of GST Law Chapter 2 Objectives principles and statutory provisions of department audit Chapter 3 Selection of taxpayers for audit Chapter 4 Preliminary work Before allocation of audit Chapter 5 Preparation for audit with the help of available and collected data and desk review Chapter 6 Audit verification conduct of audit Chapter 7 Audit report and follow up Chapter 8 How to Read Financial Reports Statements Chapter 9 Relevant Accounting Standards for the purpose of auditors Chapter 10 Important decisions relevant for audit Chapter 11 Common errors Chapter 12 Modus operandi of frauds and detection of GST frauds KEY FEATURES Includes drafts of letters to tax payers Contains detailed internal evaluation questionnaire Samples of walk through audit plan tables for trend and ratio analysis Details of verification work in the office before audit and during audit Covers latest case laws relating to audit and GST issues Contains guidance on How to read financial reports Discussion of relevant Accounting Standards

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