

Sl. No .10	Chapter 99	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: 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 "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)."	Nil	Nil
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Notification No 8 2005 Service Tax

Monish Bhalla



Notification No 8 2005 Service Tax:

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
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