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.

# **Notification No 34 2012 Service Tax**

**RC Schank** 

#### **Notification No 34 2012 Service Tax:**

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 Tax laws and practice DR.VEENA SONI,2022-09-30

New Zealand Income Tax Act 2007 (2013 edition) CCH New Zealand Ltd,2013-07-01 The Income Tax Act 2007 is consolidated to 1 January 2013 and includes a comprehensive summary of amendments detailed history notes and indexes

Free Medical Care to the Poor Kurian, Oommen C., 2013-12-01 Charitable Trust Hospitals get various benefits from the government such as land electricity at subsidised rates concessions on import duty and income tax in return for which they are expected to provide free treatment to a certain number of indigent patients In 2005 a scheme was instituted by the high court formalising that 20 per cent beds set aside for free and concessional treatment at these hospitals In Mumbai these hospitals have a combined capacity of more than 1600 beds However it has been brought to light both by the government and the media that these hospitals routinely flout their legal obligations Considering that charitable hospitals are key resources for provisioning of health services to an already strained public health system it is vital to ensure their accountability This study by CEHAT intended to look at the literature on the history of state aided charitable hospitals in Mumbai and appraise the nature of engagement between the private sector and the state aided hospitals It critically reviewed the data submitted by the state aided charitable hospitals of Mumbai to the Charity Commissioner on free and subsidised patients to estimate the degree of compliance to by the hospitals and also to monitor them The study found that a substantial number of state aided charitable hospitals do not comply with the scheme and the degree of non compliance is quite high Most state aided charitable hospitals never allotted the mandatory 20% beds for treating the poor and instead complained that they were treating too many patients Data reported to the Charity Commission by the state aided charitable hospitals is inadequate inconsistent and unsystematic Charitable hospitals predominantly treat indigent or weaker section patients at the outpatient level because outpatient OP admissions can be passed off as in patient IP admissions in the current scheme of things and frees an extra bed that can earn thousands of rupees per day State aided charitable hospitals invariably underreported donations and bed numbers at the office of the Charity Commissioner No matter how serious the allegations were no kind of penalties were levied on the offending hospitals. There was not a single instance where disciplinary action

was taken against an offending hospital in Mumbai We hope that the findings of the study would be useful in making key recommendations for effective implementation of the high court scheme especially for guaranteeing access to the poor to the 20% beds that are set aside Taxmann's GST Law & Practice [Finance Act 2025] - Concise Yet Comprehensive Legal Reference—Offering Annotated Statutes | Relevant Rules/Notifications | Classification Insights | Case **Summaries** CA (Dr.) Arpit Haldia, CA Mohd. Salim, 2025-06-11 GST Law Practice is a unique concise and reliable legal reference to India's Goods and Services Tax GST regime Staying true to its legacy of excellence this new Edition continues the unique way of presenting up to date and annotated statutory provisions combined with relevant Rules Notifications Circulars Clarifications Forms and an extensive array of Case Laws Additionally the book covers the important subject of the Classification of Goods Services making it a one stop reference This volume ensures readers read the Section get everything they need right below it from the text of the relevant Rules Notifications the gist of Circulars enforcement dates allied laws and carefully curated case law summaries This book is intended for the following audience Practising Professionals Chartered Accountants Company Secretaries Cost Accountants and Tax Advocates who require a precise and thorough reference for advising clients and maintaining GST compliance Corporate Finance MSMEs CFOs in house counsels and finance managers in large corporations and small businesses looking for clarity on the operational aspects of GST Government Officials Policymakers and tax department officers needing a user friendly compendium for quick reference and effective administration of GST laws The Present Publication is the 7th Edition amended by the Finance Act 2025 This book is edited by CA Dr Arpit Halida and CA Mohd Salim with the following noteworthy features Comprehensive Yet Concise Incorporates the annotated text of the CGST IGST and Compensation Cess Acts along with rules and relevant references to Circulars Notifications and Case Laws all presented in a simplified easy to read manner Unique Way of Presenting Provisions Below each statutory section you get o Text of the Relevant Rules Notifications o Gist of the Relevant Circulars Clarifications o Date of Enforcement of Provisions o Allied Laws Referred to in the Provision o Summaries of Pertinent Case Laws Coverage of Classification of Goods Services Detailed discussion on classification issues to help readers navigate GST rates HSN codes and service accounting codes accurately Amended by the Finance Act 2025 Reflects all relevant amendments introduced by the latest Finance Act with thorough commentary on how these changes affect day to day compliance Trusted Reference with Zero error Precision Aligning with the Six Sigma Quality Approach this Edition aspires to a zero error standard offering meticulously checked content for enhanced reliability Taxmann's Leading Bestseller Legacy Part of a widely recognised series known for in depth accurate and actionable insights into GST laws Extensive Historical Context Where necessary references to past provisions and orders allow readers to trace legal developments over time The coverage of the book is as follows Central Goods and Services Tax Act 2017 Division One o Arrangement of Sections Rules for quick navigation o Full Text of the CGST Act incorporating all recent amendments o Removal of Difficulties Orders and Validation Provisions o Text

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Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Malaysia 2014

Phase 2: Implementation of the Standard in Practice OECD,2014-04-24 This book contains the 2014 Phase 2 Global

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