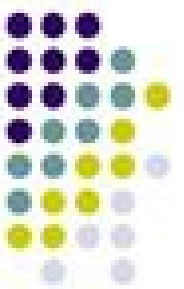


SERVICE TAX UNDER COMPOSITION SCHEME SALIENT FEATURES



- Works Contract (**Composition Scheme** for Payment of Service Tax) Rules, 2007 made **effective from 1.6.2007**.
- The service provider **can exercise option** to pay service tax under Composition Scheme anytime before making payment of service tax.
- Value of material supplied is **not required to be added while it is to be added under composition scheme for constructions services** as per Notification No. 1/2006-ST dated 1.3.2006.
- Cenvat Credit of **input services and capital goods**.

Service Tax Rate On Works Contract Composition Scheme

Ying Liu



Service Tax Rate On Works Contract Composition Scheme:

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 Guide to GST on Services (HSN Code wise taxability of all services)

Rakesh Garg,Sandeep Garg,2021-09-20 KEY FEATURES 360 degree overview of the GST provisions on services Detailed HSN code Activity wise commentary on services in 28 chapters Exclusive chapters on exempt government agriculture and employees services Comprehensive discussion on important GST concepts on services Upto date notifications of Service Tax Rates and Exemptions Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services Explanatory Notes at www.rgargsgarg.com CONTENTS Part A Concepts of GST Services Chapters A 1 to A 22 cover general provisions relating to services such as meaning scope of supply time value place of supply levy reverse charge composition input tax export refund registration accounts etc Part B HSN Code wise Guide on Services Chapters B 1 to B 28 comprises of critical analysis of HSN Code wise services through illustrations and tables Part C Rates Chapters containing upto date notifications of Service Tax Rates and Exemptions Part D Online Chapters Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services and Explanatory Notes available at www.rgargsgarg.com **A Study of Service Tax in India and its 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 Budget Volume for ... India,2011 Bound set of budget documents central

budget and railway budget 23 or more numbered issues most of the the titles are also published separately Annual Report India. Ministry of Finance,2007 Business World ,2009-03 **Parliamentary Debates, House of the People**
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 The Parliamentary Debates (official Report). Great Britain. Parliament. House of Commons,1927 Contains the 4th session of the 28th Parliament through the 1st session of the 48th Parliament **Pitman's Business Man's Encyclopædia and Dictionary of Commerce** ,1920 *Electrical World* ,1920 The Solicitors' Journal & Reporter ,1884

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