

SERVICE TAX REFUND

- There was dispute that port is the place of removal in case of export.
- This budget has given retrospective effect to notification no.. 41/2012, i.e. refund shall be allowed for the period July 01, 2012 to February 01, 2016.
- Time period of one month allowed to file request letter in this regard

Notification No 41 2012 Service Tax

LL Leslie



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