SERVICE TAX

FREQUENTLY ASKED QUESTIONS

and

SERVICE SPECIFIC INFORMATION

(Eighteen Select Services)

01.01.2005

COIMBATORE CENTRAL EXCISE ZONE

6/7, A.T.D. Street, Race Course Road,

Coimbatore – 641 018.

Never Hesitate
To Enjoy Your Rights!

You have the Right

- To carry on your service activities without any hindrence
- To hold your Head high in esteem
- To reach new Horizons and
- To relax in complete freedom

You deserve to enjoy the rights if you realise the responsibilities

- Obtain Registration
- Pay Service Tax
- File Returns
- Follow the simple procedures

Please lend your shoulders
for building the Nation
Strong and Great !

J.M.K.SEKHAR
CHIEF COMMISSIONER

Ministry of Finance,
Customs & Central Excise,
Coimbatore Zone – 641 018.

FOREWORD

Dear Service providers,

The Service Tax was introduced about a decade ago with a humble beginning of 3 services viz. Telephone, General Insurance and Stock Brokers. On completion of a glorious decade, it has galloped like a Pegasus to cover 71 services. The Service Tax revenue for 2003-04 was Rs.7890 Cr., as against Rs.400 Cr. for the year 1994-95. This success is not a destination, but a continuous journey. Many more services are likely to be brought under the Service Tax net in the years to come, to enrich the exchequer of the Nation, as the service sector contributes over 50% of the GDP.

At this juncture, I am extremely delighted in bringing out this booklet in English and Tamil for easy understanding by the Service providers. In order to break the barriers of language and to remove the fears in the minds of the assessees, these booklets provide clarifications for many of the possible doubts in a simple manner, both in English and Tamil. I am confident that this material would be useful as a ready reference for the day to day use of the service providers.

I am sure that this publication would contribute for acceleration of the growth and strengthen the endeavour of the Government in encouraging voluntary compliance, with a Tax payer friendly approach.

Any suggestions for the improvement of this publication will be of immense help to the department, to disseminate the information regarding Service Tax for the benefit of the public in general and the service providers in particular.

Coimbatore,
01.01.2005.

(J.M.K.SEKHAR)

Please send your views and suggestions about this book to:

The Chief Commissioner of Central Excise,
Coimbatore Zone,
6/7, A.T.D. Street, Race Course Road,
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FREQUENTELY ASKED QUESTIONS ON SERVICE TAX

1. GENERAL

1.1 What is Service Tax? Is it an indirect Tax?

Service Tax is levied (under chapter V of Finance Act 1994) on Services specified in the section 65 and 66 of Finance Act, 1994. There are 71 services liable to Service Tax including the service provided by Goods Transport Agency which has been covered w.e.f 01.01.2005. (The list of the services is furnished as Appendix I). Since the Service tax payable by the service provider can be collected from the customers as a part of the service charges, it is an indirect tax.

1.2 What is the rate of Service Tax?

At present, the rate of Service Tax is 10%, payable on the "value of taxable service". In addition to this, "Education Cess" is payable at the rate of 2% on the Service tax amount (Total: 10.2% on the value of the taxable service).

1.3 What is meant by "value of taxable service"?

Generally speaking, "value of taxable service" means, the gross amount received by the service provider for the taxable service rendered by him. For certain services, a specified percentage of abatement is allowed from the gross amount collected for rendering the services. For services rendered free of cost, the value of taxable service has to be treated as Zero.

1.4 Who is liable to pay Service Tax to the Government?

Generally, the "**person**" who provides the taxable service on receipt of service charges is responsible for paying the Service Tax to the government. There are certain exceptions in this regard. For example, services rendered by Foreign Service providers with no establishment in India; and Goods Transport Agencies for transport of goods by road, under certain circumstances (Ref.Q.No.1.5 and S.No. 18 of Chapter 10).

1.5 Who is liable to pay Service Tax in case Service is provided by a person other than Indian resident or who does not have any establishment in India?

If so, the receiver of service in India is liable to pay Service Tax.

1.6 Is there any General Exemptions?

A few of the general exemptions are as follows:

- Service provided to the United Nations or International Organizations is exempted. (Notf.No.16/02-ST dt 2.8.02).
- Service provided to a developer of Special Economic Zone (SEZ) or a unit of SEZ is exempted (Notf.No.4/2004-ST dt 31.03.2004).
- Service for which payment is received in convertible foreign exchange is exempted, if the payment received in convertible foreign exchange for taxable services rendered is not repatriated from or sent outside India.(Notf.No.21/2003-ST dated 20.11.2003).
- The value of the goods and materials sold by the service provider to the recipient of service is exempted from Service Tax if there is documentary proof specifically indicating the value of the said goods and materials when no credit of duty paid on those goods has been taken or when the amount equal to the credit is paid before the sale of such goods, if credit has already been taken (Notfn No.12/03-ST dated 20/06/2003).

(These examples are only illustrative and not exhaustive.)

2. REGISTRATION

2.1 Whom should one approach for Service Tax Registration?

A prospective assessee of Service Tax can approach the Asst/ Deputy Commissioner of the concerned Central Excise / Service Tax Division & the Superintendent in charge of the Service Tax cell/ Range and obtain the Registration. (The list of the Central Excise Commissionerates is furnished in this booklet.)

2.2 What is the procedure for Registration?

A prospective taxable service provider / assessee seeking registration should file an application in Form ST-1 (in duplicate) before the jurisdictional Central Excise / Service Tax officer within 30 days from the date of notification of the taxable service. If such services have already been notified, the application for registration should be filed within 30 days from the commencement of rendering the service.

2.3 When the Registration Certificate will be issued?

The Registration certificate would be issued within a period of 7 days from the date of submission with all relevant details / documents. In case the registration certificate is not issued within 7 days, the registration applied for is deemed to have been granted and the assessee can carry on with his activities.

2.4 Who should apply for registration under Service Tax law? Is there any provision for centralized Registration?

All "persons" who are liable to pay Service Tax to the Government are required to register themselves with the Central Excise department. They would have to take only one registration even if they operate from more than one premises, but have centralized billing/accouting at one place. However, if such persons do not have centralized billing/accounting at one place, then they will have to register at each place separately.

Only one Registration certificate is to be taken even if the person provides more than one service, but from the same premises. In respect of services like Goods Transport Agency, where the liability to pay Service Tax is on the recipient of the services, such recipients should register with the Central Excise Department.

2.5 How do you describe the expression "person" appearing in the definition of taxable service?

The expression 'person' refers to a legal person and would include any individual, proprietary firm or partnership firm, company, trust, institution, society etc.

2.6 What is to be done with the Registration when a registered assessee transfers his business to another person?

In the event of transfer of the business, the transferee should obtain a fresh certificate of Service Tax registration.

2.7 What is to be done with the Service Tax Registration when a registered assessee ceases to carry on the activity for which he was registered?

The assessee should surrender the Service Tax registration Certificate (ST-2) to the concerned Central Excise/Service Tax authorities.

2.8 Whether a service provider can make payment of Service Tax and file returns before the grant of registration by the proper officer?

A service provider can pay service tax and file returns immediately after applying for the registration.

2.9 Is there any penal provision for non-registration?

Although the mandatory penalty under Sec.75 A of Finance Act 1994, for non-registration / delayed registration has been omitted, failure of registration would attract a penalty upto Rs.1000/- under Section 77 of Finance Act 1994. However, such penalty can be condoned by proper officer under Sec.80 of Finance Act, 1994; (Ref: Q.No.2.10)

2.10 Is there any provision to condone the penalty under Service Tax law?

The penal provisions under Service Tax are provided under Section 76,77 and 78 of Finance Act, 1994. Although the penalty is liable to be imposed for the circumstances covered under the said provisions, the Section 80 of the Finance Act, 1994, provides sweeping provisions not to impose penalty, for any failure referred to in the said provisions, if the Service Tax assessee proves that there was reasonable cause for the said failure.

2.11 Is PAN from the Income Tax must for obtaining Service Tax Registration?

The Service Tax Registration number is issued based on PAN issued by the Income Tax Department. However, in the absence of PAN, a temporary Service Tax registration number is issued for assessee who were not having PAN at the time of filing application for Service Tax registration till such time they obtain PAN. Once the PAN is obtained, the Service Tax assessee should obtain the PAN based Service Tax registration number.

3. PAYMENT OF SERVICE TAX

3.1 How and when to pay Service Tax?

The Service Tax amount is required to be paid in Form TR6 Challan (yellow in colour) in the specified branches of the designated banks. The details of such Bank and branch may be obtained from the nearest Central Excise office.

3.2 What is the head of account into which the Service Tax amount is to be paid in respect of various services?

Different heads of accounts have been specified for different taxable services by the Government under which payment of tax has to be made. While making the payment of service tax to the credit of the Central Government, major and minor head of accounts which are specific to a service should be properly indicated to avoid incorrect accounting. (The list of taxable services along with accounting code number, is at Appendix-I).

3.3 Can the Service Tax be deposited in Non-designated banks?

No. For payment of service tax, specific bank has been nominated for every Central Excise Commissionerate. If service tax is deposited in a Branch / Bank other than the nominated Bank Branch, it amounts to non-payment of service tax.

3.4 When is Service Tax required to be paid?

If the assessee is an individual or a proprietary or partnership firm, service tax is to be paid on quarterly basis. The payment is to be made by the 25th day of the month following the quarter. For example, service tax for the quarter ending 30th June is to be paid by 25th July. In respect of other categories, the service tax is payable on monthly basis and is to be paid by 25th day of the succeeding month.

<u>Exception:</u> The Service Tax for the month of March / Quarter Ending March is to be paid by 31st March itself.

3.5 Whether the payment of Service Tax is to be made for the billed amount or for the value received?

The Service Tax for a particular period is payable on the value of taxable service received during that period and not on the gross amount billed to the client.

If the charges for the service have been received in advance prior to rendering of the services, the tax is payable in proportion to the extent of services rendered by them.

3.6 What is the date of payment of service tax? Is it the date in which the cheque for the same is deposited/ rendered in the designated bank or the date on which the amount is credited?

The date of deposit of cheque is the date of payment of service tax. The service tax rules provide that it would suffice if the cheque is presented to the bank by the due date (25th of the month). However, if the cheque bounces, it would mean that the service tax has not been paid and the necessary penal consequences would follow.

3.7 Would services provided in India for the foreign client be liable for payment of Service Tax?

Yes. Service tax is payable on all taxable services rendered in India, whether to an Indian or foreign client.

3.8 Would the service provided abroad liable for payment of Service Tax?

No. The services rendered in India alone are liable to service tax.

3.9 When payment is made by a client to an assessee afterdeducting his Income Tax liability under the Tax deducted at source provision, whether the service tax liability of the assessee is only towards the amount actually received from that client or on the entire amount

Service tax is to be paid on the value of taxable service which is charged by a Service Tax assessee. Income tax deducted at source is included in the charged amount. Service tax is, therefore, payable on the amount of Income tax deducted at source also.

3.10 What is the interest rate applicable on delayed payment of service tax?

Every person, liable to pay the Service Tax in accordance with the provisions of section 68 of Finance Act 1994, or rules made thereunder, who fails to credit the tax or any part thereof to the account of the central Government within the period prescribed, shall pay <u>simple interest at the rate of 13%</u> (w.e.f 10.9.2004) for the period by which such crediting of the tax or any part thereof is delayed i.e. from the 1st day after the due date, till the actual date of payment.

3.11 Is the amount of service tax charged from the client compulsorily to be indicated separately in the Bills / Invoices raised on him?

Yes. It is mandatory to separately indicate the amount of service tax charged in the Bills/ invoices raised on the clients as per Section 12A of the Central Excise Act, 1944 which is made applicable to Service Tax, under Sec.83 of the Finance Act 1994. Such mention of the service tax amount in the invoice / bill, would facilitate the service receiver to avail the eligible credit of the Service Tax paid on the input services.

3.12 Is there any exemption for payment of Service Tax if the receiver / provider of the service is the Central/ State Government organization and for Public sector undertakings?

All service providers, including the Central / State Government Organisations and the Public sector undertakings rendering the specified service are liable to pay Service Tax. However the taxable services provided by a banking company or a financial institution including a non banking financial company, or any other body corporate or a commercial concern, to the Government of India or the Government of a State in relation to collection of any duties or taxes levied by the

Government of India or the Governement of a State are exempted from the Service Tax (Notfn. No. 13/2004 - S.T. dated 10.09.04)

3.13 Whether any general exemption from service tax is available for small scale service providers, as in the case of Central Excise?

There is no such exemption for small scale service providers. However in the case of services rendered by Goods Transport Agencies for transport of goods by road (GTA), exemption based on the value of service provided by them is available. For further details, please refer Sl.No. 18 of Chapter.10.

3.14 What are the legal provisions if the service tax is not paid or paid late?

Any person liable to pay service tax in accordance with the provisions of section 68 of Finance Act 1994 or the rules made thereunder who fails to pay such tax shall pay simple interest on that tax at the rate of 13% per annum (Section 75, ibid).

In addition to the above interest, a penalty at the rate of Rs. 100/- extendable upto Rs. 200/- is imposable for every day during which such failure continues. However, this penalty amount shall not exceed the defaulted tax amount (Section 76, ibid).

4. FILING OF RETURNS

4.1 How to file service tax returns, on what interval and with whom?

The service tax assesses are required to file a half yearly return in Form ST-3 or ST-3A as applicable in duplicate to the Superintendent of Central Excise dealing with Service tax work. The return is to be filed within 25 days from the last day of the half year to which it relates and should be accompanied by copies of all the TR6 Challans issued during the relevant period. Thus, return for half year ending 30th September and 31st March are required to be filed by 25th October and 25th April respectively.

4.2 What is e-filing of Service Tax returns?

The e-filing is a facility for the electronic filing of service tax returns through the Internet by using a computer. The assessee can go to the e-filing site "Home page" by typing the address http://servicetaxefiling.nic.in in the address bar of the browser.

4.3 Who can e-file their return?

Assessee having a 15 digit service tax code can avail the facility of electronic filing of their Service Tax returns (ST3). They should also indicate the 15 digit code number in the TR-6 challans used by them. An assessee who has not done this may also opt for e-filing but he will have to submit copies of the challans manually to the department after e-filing his return with due mention of the 15 digit service tax code on each challan.

4.4 What is the procedure for e-filing?

Assessees who have 15 digit service tax code allotted to them, should file an application to their jurisdictional Asst /Deputy Commissioner. They should mention a reliable e-mail address in their application, so that the department can send them their User word (Id) and password to help them file their return. They should log on to the Service tax e-filing home page using the internet. On entering their service tax code, user word (Id) and password in the place provided on the home page, they will be permitted to access the e-filing facility. They should then follow the instructions given therein and file the returns.

4.5 What is to be done when no services are provided in a half year?

If no services have been provided and if no service charges have been received during a half year, no service tax is payable. However, the assessee should file a 'Nil' ST-3 return within the prescribed time limit.

4.6 What is the penalty for non-filing or delayed filing of half yearly returns?

If a person fails to furnish the ST-3 return within the due date i.e., 25th of the month following the half year ending, he shall be liable to penalty which may extend to an amount not exceeding one thousand rupees (Section 77).

4.7 Whether a single return is sufficient when an assessee provides more than one service or separate returns are to be filed for each service?

A single return would suffice. However, details in each of the column in Form ST-3 have to be furnished separately for each of the taxable service rendered by the assessee.

4.8 Whether the delayed registration or delayed filing of the return or delayed payment of Service Tax could be condoned?

Yes. The delayed registration or delayed filing of the return or delayed payment of Service Tax could be condoned in case the assessee proves that there was reasonable cause for such delay under Section 80 of Finance Act 1994. However, the assessee should discharge the appropriate service tax and the interest thereon, for the period of delay.

5. RECORDS

5.1 Is there any statutory documents prescribed by the government such as specified invoice proforma, specified registers etc for use by the service providers?

There are no specific records which have been prescribed to be maintained by a service tax assessee. The records including computerized data, if any, which are being maintained by an assessee on his own or as required under any other law in force such as Income Tax, Sales Tax etc. are acceptable for the purpose of Service Tax.

5.2 Where from the Service Tax assessee can get the Forms ST-1, ST-3, etc?

The Forms are available on the website as indicated in this Brochure and also at every Central Excise Range/ Division/ Commissionerate office. The forms are also available in our publication 'Brochure on Service Tax'. The forms can be photocopied and used for submission after filling in the requisite particulars.

5.3 Can the department ask for more information than what assessee is submitting to it in the Form ST-1 and ST-3?

Yes. If it is felt necessary, the department can always ask for additional information / documents for scrutiny.

6. REFUNDS

6.1 Can any adjustment of tax liability be made by an assessee on his own, in cases when service tax has been paid in excess?

Yes. Where an assessee has paid to the credit of the government in respect of a taxable service, which is not so provided by him, either wholly or partially for any reason, the assessee may adjust the excess service tax so paid by him (calculated on a pro-rata basis) against his service tax liability for the subsequent period, if the assessee has refunded the value of taxable service and the service tax thereon to the person from whom it was received.

In all other cases of excess payment, refund claims have to be filed with the department. The refund claims would be decided as per the provisions of Section 11B of the Central Excise Act 1944, which is made applicable to service tax under Section 83 of the Finance Act, 1994.

It is important to note that any amount of Service Tax paid in excess of the actual liability, is refundable, only if it is proved that the claimant of refund had already refunded such amount to the person from whom it was received or had not collected at all.

6.2 Is the service tax payable by the assessee even in cases where his clients do not pay for the service(s) rendered or when the client pays only a part of the bill raised in this regard?

Service tax is required to be paid only on the value of taxable service received in a particular month or quarter as the case may be and not on the gross amount billed to the client. However in all such cases when the amount received is less than the gross amount charged / billed to the client, the service tax assessee is required to amend the bills either by rectifying the existing bill or by issuing a revised bill or a credit voucher/ note and by properly endorsing such change in the billed amount. In case an assessee fails to do so, his liability to pay service tax shall be on the amount billed by him to the client for the services rendered.

6.3 What is the procedure for claiming refund?

The procedure for claiming refund for the amount due from the department is as mentioned below:-

- Application in the prescribed form (Form - R) is to be filed in triplicate with the jurisdictional Asst./Deputy Commissioner of Central Excise.
- The application should be filed within one year from the relevant date as prescribed in Section 11B of the Central Excise Act, 1944 which has been made applicable to service tax refund matters also.
- Application should be accompanied by documentary evidence to the effect that the amount claimed as refund is the amount actually paid by him in excess of the service tax due and the incidence of such tax has not been passed on to any other person.

6.4 What is relevant date for calculation of limitation period in respect of refund claims relating to Service Tax?

The relevant date for the purpose of refund as per Section 11B of the Central Excise Act 1944 which is applicable to the Service Tax also, is the date of payment of service tax. Thus, the limitation period of one year is to be calculated from the date of payment of the Service tax.

7. APPELLATE REMEDIES

7.1 Who should be approached when an assessee is aggrieved by an order / decision of the Asst / Deputy Commissioner in respect of service tax? What is the procedure for filing the Appeal?

An assessee aggrieved by the order / decision of the Asst / Deputy Commissioner in respect of service tax may file an appeal to the Commissioner (Appeals) in Form ST- 4, in duplicate.

- A copy of the order / decision appealed against should be enclosed.
- The Appeal should be filed within 3 months from the date of receipt of the order / decision.
- There is no fee for filing an Appeal before the Commissioner of Central Excise(Appeals), in respect of Service Tax matters as in the case of Appeals in respect of Central Excise matters.

7.2 Can the time limit of three months for filing the appeal to the Commissioner (Appeals) be extended? If yes, under what circumstances?

Yes. If the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the Appeal within the statutory period of three months, he may allow the Appeal to be presented within a further period of three months. The Law does not provide for further extension of time.

7.3 Can an Appeal be filed against the order of the Commissioner of Central Excise or Commissioner (Appeals)? If so, what is the procedure for that?

Yes. The law provides for filing such an Appeal. The procedure is as follows:-

- The Appeal against the order of the Commissioner of Central Excise or Commissioner (Appeals) can be filed with the Hon'ble Customs, Excise and Service Tax Appellate Tribunal (In short, CESTAT).
- The Appeal should be filed within three months of the date of receipt of the order sought to be appealed against.
- It should be filed in the prescribed Form (ST-5) in quadruplicate.
- It should be accompanied by a copy of the order appealed against. (one of which should be a certified copy).
- The Appeal should be accompanied by the prescribed fee based on the amount of service Tax and interest demanded and penalty levied (Rs.1000/- if the amount involved is Rs.5 lakhs or less , Rs.5000/- if the amount involved is more than Rs.5 lakhs but not exceeding Rs.50 lakhs and Rs.10,000/- if the amount involved is more than Rs.50 lakhs).

8. CENVAT CREDIT SCHEME

8.1 What is Cenvat Credit Scheme?

In order to avoid levy of Service Tax / Central Excise duty on the similar taxes /duties paid on the input services/goods, a new set of rules, "Cenvat Credit Rules, 2004" has been introduced with effect from 10.9.04. Under this scheme, the provider of taxable services can avail credit of Central Excise duty / Service Tax paid on the inputs, capital goods and input services used for providing any output services. Similarly the service tax paid on any input services can be availed as credit by a manufacturer, when such input services are used by the manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products from the place of removal. The credit of duty paid on such input services/inputs/ capital goods can be utilised for payment of service tax by the service provider or to pay Central Excise duty on the finished goods by the manufacturer.

8.2 What will happen to the credit balance available with the service providers, which has been availed under the service tax credit rules, 2002? Will it be lapsed?

The credit amount which has been taken under the service tax credit rules, 2002 is permitted to be carried forward even after the introduction of the "Cenvat Credit Rules, 2004" (Rule No:11).

8.3 What are all the duties / taxes that can be availed as credit?

Duties paid on the inputs, capital goods and the service tax paid on the input services can be taken as credit. Education Cess paid on the Excise duty and Service Tax also can be taken as credit.

8.4 What is meant by input for a service provider?

For service providers rendering taxable services, input means all goods excluding diesel, petrol and motor vehicle used for providing any output service.

8.5 What is 'Input Service' for an output service provider?

'Input Service' for an output service provider means any service used by a provider of taxable service for providing an output service and includes services used in relation to setting up, modernisation, renovation or repairs of a premises of provider of output service or an office relating to such premises, advertisement or sales promotion, market research, procurement of inputs, activities relating to business, such as accounting, auditing, financing, recruitmnet and quality control, coaching and training, computer networking, credit rating, share registry and security, inward transporation of inputs or capital goods.

8.6. What is meant by capital goods for service providers?

Capital goods for a service provider means the following goods used for providing output service:

i) all goods falling under Ch 82, 84, 85, 90, 68.02, and 6801.10 of the Central Excise Tariff Act, 1985.
ii) pollution control equipment
iii) components, spare and accessories of the above goods.
iv) moulds and dies, jigs and fixtures.
v) refractories and refractory materials
vi) tubes and pipes and fittings
vii) storage tank

Capital goods also includes motor vehicles registered in the name of the provider of output service for providing the following taxable service only : -

i) Courier agency
ii) Tour operator
iii) Rent a cab scheme operator
iv) Cargo handling agency
v) Goods Transport Agency
vi) Outdoor caterer
vii) Pandal / shamiana contractor

8.7 Is it compulsory that the inputs / capital goods are to be purchased only from the manufacturers for the purpose of availment of credit?

Not necessary. The inputs/capital goods can be procured from the First stage and second stage dealers also. Those dealers should have registered themselves with the Excise department. The invoices issued by them should contain proper details about the payment of duty on those goods.

8.8 Whether any format has been prescribed for the invoices of the service providers?

No. It has only been prescribed that the invoices shall contain certain specified details as shown below:

i) Serial number.
ii) name, address and regn. no of the service provider.
iii) Name and address of the service receiver.
iv) description, classification and value of taxable service being rendered.
v) The amount of service tax payable (Service Tax and education cess should be shown separately).

If the service provider is a banking company, the details at Sl.No (i) and (iii) are not necessary.

8.9 Whether it is necessary that credit can be taken, only after making payment against the bill / invoice/ challan in respect of input services?

Credit of service tax on the input services can be availed, only after making payment of the amount indicated in the invoice / bill/challans. This is necessary because, the input service provider will be paying the service tax to the Govt. only after he realizes the payment, as the payment of service tax is only upon realization.

The above requirement is not applicable in respect of credit on inputs and capital goods.

8.10 Who is an input service distributor?

In some cases, various input services will be consumed in the HQrs / Administrative offices of the manufacturer or output service providers. In such cases, the invoices indicating the payment of service tax will be in the name of such HQrs / Administrative offices. Such HQrs / Administrative offices are described as input service distributors. A provision has been made for availing credit of such Service Tax in the premises where manufacturing activity is undertaken or the premises where the output services are rendered. However, the credit of the tax amount so distributed to various places shall not exceed the total tax amount contained in the original invoice/ bill.

8.11 What is the format of the invoice / bill / challan to be issued by the input service distributor?

No format has been prescribed. However, the same should contain the following information:-

i) Name, address and Regn.No of the service provider.
ii) Sl.No and date.
iii) Name and address of the input service distributor.
iv) The name and address of the recipient to whom the service tax credit is distributed.
v) The amount of credit being distributed.

8.12. Whether the input service distributors should get themselves registered with the department? Whether they have to file any returns with the department?

They are not required to get themselves registered. But they have to maintain adequate records and file an half yearly return by the end of the month following the half year.

8.13. What are the registers, to be maintained by the persons availing credit?

There is no stipulation about the maintenance of any register in a prescribed format. However, they have to maintain adequate records showing the relevant details such as receipt, disposal, consumption and inventory of inputs and capital goods, the amount of credit taken, utilization of the credit amount etc.

8.14. What should be done, if an assessee is rendering both taxable services as well as exempted services, but the inputs and input services are common?

Separate accounts are to be maintained for the receipt, consumption and inventory of input service meant for providing output service and the quantity of inputs meant for use in the exempted services and credit should be taken only on that quantity of inputs/input services on which service tax is payable. The output service providers who have not opted to maintain separate accounts, can utilize service tax credit only to the extent of 20% of their service tax liability. For example, if service tax liability for a specific period is Rs. 1000/- and there is a credit of Rs. 500/- available with them, the credit can be utilized only to the extent of Rs. 200/- and the balance liability has to be paid in cash / cheque. The remaining credit can be carried forward and used for the subsequent period.

8.15. Whether any separate registration is required for the purpose of availing Cenvat Credit?
Not necessary.

8.16 Whether service tax paid on mobile phone bills can be taken as credit?

No. credit can be taken only for the Telephones installed in the business premises (CBEC Circular No:59/8/2003 dt 20.6.2003)

9. EXPORT OF SERVICES

9.1 Whether export of services is exempted from Service Tax?

Service Tax is leviable only on the taxable services rendered within India except Jammu and Kashmir. Thus, all the taxable services rendered outside India are not liable to service tax and therefore exempt.

If the services provided are consumed abroad, it is covered under export and therefore not liable to Service Tax. Some of the examples are as follows:-

- If a management consultant or a consulting engineer provides the consultancy service to a foreign company situated outside India, it will constitute direct export.
- Similarly, if the service provider in India deputes his consultant abroad or provides the service to foreign customer abroad by opening a branch office or any other establishment in that country, the same would also constitute exports.
- However, where a foreign company comes to India and takes the services in India for recruitment of personnel, Service Tax will be leviable as it does not amount to export.
- Similarly, if a foreign tourist comes to India and enjoys the taxable services, the same are taxable and are not exempt as it does not amount to export.

9.2 Whether the secondary services which are consumed with the primary output services which are eventually exported outside India is liable to tax?

For such secondary services, there is no Service Tax liability.

10. SERVICE SPECIFIC INFORMATION

BASIC INFORMATION IN RESPECT OF EIGHTEEN SELECT SERVICES

1.OUT DOOR CATERING SERVICE

Scope: The Outdoor Catering Service covers the service involved in providing food, edible preparations, beverages etc., for any purpose or occasion at a place, other than his own.

Inclusion:

- The Outdoor Catering Service includes any other services in relation to such out door catering such as providing crockery, seating arrangement etc.

Exclusion:

- Service Tax is on catering service & merely providing goods by a caterer outside his premises would not be covered under the tax net in this category. Therefore, hotel or restaurants supplying food for home delivery, free of cost does not attract Service Tax as the value of taxable service in this case is nil.
- Abatement to the extent of 50 % of gross amount charged is permitted when outdoor caterer also provides food and the bill issued for this purpose indicates that it is inclusive of charges for supply of food and no input credit is availed.

Exemption:

- Full exemption is available for caterers providing service in academic institutions, medical establishments or railway trains.

2. PANDAL AND SHAMIANA SERVICE

Scope: Pandal and Shamiana Service covers the service provided by a person engaged in providing any service, either directly or indirectly, in connection with the preparation, arrangement, erection or decoration of a pandal or shamiana.

"Pandal" or "Shamiana" means a temporarily erected and decorated place with the help of say, bamboo, tent or other material for organizing social functions like marriages, commercial purposes like mela, hat bazaar etc; official function or recreational functions.

Inclusion

The pandal and Shamiana service includes the services like supply of furniture, fixtures, lights and lighting fittings, floor coverings and other articles for use therein.

Exclusion

Abatement to the extent of 30% of gross amount charged is available, when pandal and shamiana contractor also provides food and the bill issued for this purpose indicates that it is inclusive of charges for supply of food and no input credit is availed.

3. TRAVEL AGENCY SERVICE

Scope: Travel Agency Service covers the service provided by a person engaged in providing any service connected with booking of passage for travel but does not include air travel agent and rail travel agent, which are covered separately.

Inclusion :

- Travel Agency Service includes the service in Booking for travel by road or ship etc., and the service tax would be charged on the commission amount. Therefore the travel agent should clearly reflect the amount charged for fare and commission separately.
- Service tax in this case would be leviable on the commission charged for cancellation of ticket/passage also.

Exclusion

The amount representing the actual fare can be excluded for the purpose of payment of the Service Tax.

4. RAIL TRAVEL AGENT'S SERVICE

Scope: This service covers any service provided by the rail travel agent in relation to booking of tickets for journey by rail.

Inclusion:

- The Rail Travel Agent service would also include service provided in relation to cancellation of the railway ticket.
- Any person who books tickets on commission basis is liable to pay service tax on such commission.
- Ticket booking via internet in which commission/facilitation amount is charged on per berth basis, is also an agency function for booking of rail tickets. Hence such amounts also are includable for payment of Service Tax.
- The commission paid, if any, by the railways for booking of tickets for customers is also liable to Service tax.

Exclusion

Value of taxable service is the gross amount charged for booking of rail tickets and does not include the value of ticket i.e., rail fare. Hence the actual rail fare can be excluded / deducted from the billed amount for payment of Service Tax, if such billed amount is inclusive of the rail fare.

5. INTERNET CAFE SERVICE

Scope: Internet cafe service covers the service provided by a commercial establishment engaged in providing any facility for accessing Internet. The services provided by an Internet café to any person in relation to access to Internet is covered under this category.

Inclusion:

- Access to Internet includes accessing e-mails.
- The criterion of taxability is access to internet, whether such access to internet is by the use of computer or any other specialized equipment.

Exclusion:

- Any services other than Internet access provided by an Internet café would not be chargeable to tax under this category. However, the amount in respect of other services and the amount towards internet services should be clearly and separately shown in the bill.
- The tax is only on commercial establishments and thus Internet access provided by college or school, on non-commercial basis, is not taxable.

6. DRY CLEANING SERVICE

Scope: The Service provided by a commercial establishment engaged in providing service in relation to dry cleaning of apparels, garments or other textiles, fur or leather articles.

- Dry cleaning is essentially a mechanical and specialized washing in which the medium of cleaning is not water.

Exclusion:

- Wet cleaning (with water) is not covered under the scope of this service. However, where the charges for wet cleaning are not shown separately, the billed amount would be treated as the charges for dry cleaning.
- The charges for other services like dyeing/darning if any, do not attract Service tax in this category as such activities are not covered under dry cleaning.

7. CABLE OPERATOR SERVICE

Scope: Any service provided to a subscriber by a cable operator in relation to cable services i.e., transmission of programmes by cables, including re-transmission of any broadcast television by cables.

Inclusion

It also includes the services provided by a "Multi System Operator" to a cable operator.

Exclusion:

- The service provided by the cable operator to a person for broadcasting of advertisement or programme on cable network in the local channel would be covered under the category of broadcasting services (the same was exempted from tax vide Not. No.8/2001-ST dated 09.07.2001 and the exemption was withdrawn w.e.f 9.7.2004).
- The entertainment tax collected and paid to the Government will not be includible in the value of taxable service provided the cable operator clearly indicates the entertainment tax element in his bill to the customer.

8. BEAUTY PARLOUR SERVICE

Scope: This service covers the following beauty treatment provided by a beauty parlour.

- Facial
- Manicure
- Pedicure
- Other makeup
- Counselling services on beauty.

Inclusion:

The cost of the Cosmetics and toilet preparations used for providing the above services constituting the beauty treatment are to be included in the taxable value.

Exclusion:

- The services like Hair cutting and shaving are not covered under this category. Hence the charges towards the same are not taxable.

- The beauty treatment service do not cover plastic surgery/cosmetic surgery.
- The cost of the Cosmetics sold as such by the beauty parlours is also excluded.

Exemption: Hair dyeing is exempted from the Service tax (Noti.No.11/2002-ST dt.1.8.2002)

9. CARGO HANDLING SERVICE

Scope: Cargo handling service covers any service in relation to handling of cargo such as loading, unloading, packing, unpacking of cargo and includes cargo handling services provided for freight in special containers or for non containerized freight, services provided by a container freight terminal or any other freight terminal, for all modes of transport i.e., truck, rail, ship or aircraft.

Inclusion: Cargo handling service covers the services provided by the airport authority, Inland container depot, Container Corporation of India and such other service providers.

Exclusions:

- The charges towards the transportation of the cargo are not includible for payment of Service tax towards cargo handling service, as transportation of cargo is not covered in this category. If lumpsum amount is charged for both transportation and cargo handling, the tax will be payable on the entire amount. But in case the bill indicates the amount charged for cargo handling and transportation separately on actual basis, then the tax would be leviable only on the cargo handling charges.
- Services provided in relation to export cargo and passenger baggage has been excluded form the Service Tax net.

Exemption:

- Services provided in relation to storage of agricultural produce or for goods meant to be stored in cold storage are exempted.

10. AUTHORIZED AUTOMOBILE SERVICE STATION

Scope: Any service in relation to the service or repair of a motor car, light motor vehicle or two wheeled motor vehicle by an authorized service station or center who is authorized by the manufacturer of such automobile.

Inclusions: Free service provided by authorized service stations in respect of new vehicles during warranty period on behalf of the manufacturer and reimbursed by the manufacturer.

Exclusions:

- Repair and servicing done by mechanics or shops, which are not authorized by a manufacturer, will not be taxable.
- Pre delivery inspection or any other service provided by dealer e.g. Fitting accessories etc., at the time of sale would not be taxable.
- Cost of any parts or accessories or consumable such as lubricants, coolants etc sold during the course of providing taxable service are excludible, provided they are shown separately in the bill.

11. PHOTOGRAPHY SERVICE

Scope: Photography service covers the services provided in relation to photography by a photography studio or agency.

Inclusion:

- Photography includes still photography, motion picture photography, aerial photography, laser photography etc
- Service incidental or ancillary to the service of photography. E.g., a colour lab providing service of processing or developing of exposed films would fall in the definition of

photography studio or agency

- Cost such as photographic paper, chemicals etc., used in rendering the service are not excludible from the taxable value as they are essential and intrinsic part of service.

Exclusions:

- In case of still photography service, any service provided by an individual photographer has been exempted from Service Tax and only the commercial concerns providing still photography service are liable to pay Service Tax.
- The cost of unexposed films, albums etc., sold during the course of providing photography services are not includible for payment of Service tax under this category.

12. TOUR OPERATOR SERVICE

Scope: Tour operator service covers the service provided in relation to tour by a person engaged in the business of planning, scheduling, organizing or arranging tours including arrangements for accommodation, sight seeing or other similar services and it also includes service provided to any person, by a tour operator in relation to journey from one place to another, (irrespective of the distance) in a tourist vehicle covered by a permit granted under the Motor vehicles Act, 1988 or the rules made thereunder.

Inclusions:

- The service now covers packaged tours of all types and journeys or tours undertaken by tourist taxis and tourist buses, having a tourist permit.
- The value of taxable service is the gross amount charged by a tour operator from the client for services in relation to a tour and includes the charges for any accommodation, food and any other facilities provided in relation to such tour.

Exclusions:

- In case, where tour operator provides a package tour i.e., which necessarily includes transportation and accommodation for stay, Service Tax would be leviable on 40% of the total amount charged provided that bill issued for this purpose clearly indicates that it is inclusive of such charges provided the tour operator does not avail credit of duty paid on inputs or capital goods.

Exemption:

- Service Tax, in excess of the amount calculated on 40% of the gross amount charged is exempted, in the case of non-packaged tour provided the tour operator does not avail credit of duty paid on inputs or capital goods. (Notif. No : 2/2004 S.T dated: 5.02.2004)
- Service tax in excess of 10% of the gross amount is exempted in respect of services provided in relation to booking of accommodation provided the bill issued by the tour operator includes the charges for accomodation also in addition to the service charges for booking accomodation and the tour operator not avail credit of duty paid on inputs or capital goods (Notif. No.:40/97 S.T. Dated 22.08.97)

13. RENT-A-CAB OPERATOR

Scope: It covers the Service provided to any person, by a Rent-a-cab scheme operator in relation to renting a cab i.e., maxi cab or a motor cab. Thus Service Tax is chargeable on renting, for hire or reward, of vehicles capable of carrying upto twelve persons, excluding driver.

Note: Renting of vehicles means providing a vehicle for a certain period of time to a person on payment basis.

Inclusions:

- Any other charges billed to the customer such as processing charges, administrative fees, charges for providing extra accessories or for providing other value added services such as provision of a driver etc., shall also be includible in the gross amount chargeable to Service Tax.

Exclusions:

- Rent-a-cab does not cover metered taxi or radio taxis, which are not rented as such for a period of time but are for transportation from one place to another.
- Rent-a-cab operator renting to another operator: Service Tax is not payable in cases where a bill has been raised on a Rent-a-cab scheme operator, by another Rent-a-cab operator who has sub-let the cab to the former operator, provided he pays Service Tax on the amount billed to his client for renting out the motor cab so obtained by him.

Exemption:

- Exemption in excess of the Service Tax calculated on 40% of gross amount charged, is available, provided the Rent-a-cab operator does not avail credit of duty paid on inputs or capital goods. (Notification No: 9/2004 S.T. dated: 09.07.2004)

14. MANDAP KEEPER SERVICE

Scope: This category covers the service of providing a Mandap and incidental services by a Mandap keepper.

- "Mandap" means any immovable property as defined in Section 3 of Transfer of Property Act, 1882 and includes any furniture, fixtures, light fittings and floor coverings therein, let out for a consideration for organizing any official, social, or business function.
- "Mandap keeper" means a person who allows temporary occupation of a Mandap for a consideration for organizing any official or social or business function.

Inclusions:

- Mandap covers marriage hall, banquet halls, conference halls etc., Hotels and Restaurants providing such facility within their premises for organizing social, official or business function shall also be covered in the scope of this Service Tax.
- The service of catering provided along with the Mandap is also covered in the scope of this service.

Exclusions:

- If a Mandap keeper provides catering service also in a composite manner along with service in relation to mandap, Service Tax is leviable only to the extent of 60% of the consolidated value received by Mandap keeper provided the bill issued by the mandap keeper indicates that the amount received is inclusive of charges for catering and the mandap keeper does not avail credit of duty paid on inputs or capital goods.
- If a hotel provides catering service in a composite manner along with service in relation to mandap, Service Tax is leviable only to the extent of 60% of the consolidated value received by hotel.
- Mere reservation of seats in a restaurant shall not attract Service Tax.

Exemption:

- Any Mandap service provided by a religious place is exempted from payment of Service Tax. (Notifi.No: 14/2003 S.T. dated: 20.06.2003)

15. ADVERTISING AGENCY SERVICE

Scope: Any service provided to a client by an advertising agency in relation to making, preparation, display or exhibition of advertisement i.e., circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas for publicity.

- Advertisement agency basically prepares content of advertisement material for publicity as per the requirement of client and/or arranges the space in any kind of media.

- This taxable service covers only such services provided by a commercial concern.

Inclusions:

- The definition of advertising agency also covers advertising consultant.
- Any expenses incurred by the advertising agency on account of travel, transportation and stay in hotels etc., are to be included for computing the value of service as these expenses form a part of gross amount charged by the agency for the services rendered and shall be included in the value of taxable services.
- Market research relating to advertisement forms part of the service in relation to the advertisement and hence all the expenses charged from the client on this account are includible in the value of the taxable services.

Exclusions:

- Mere publishing of prepared advertisement in a paper or magazine or broadcast of prepared advertisement on electronic media by TV or radio channel are not the functions of an advertisement agency. Hence such activities are excluded from this category.
- Any expenses incurred for display or broadcasting etc., do not form part of the value of taxable service rendered by advertising agency, provided it is shown separately in the bill. However the amount received by an advertising agency as commission from the media, which is collected by the agency from its client, should be included in the value for payment of Service Tax.

16. COURIER SERVICE

Scope: Courier service covers the service provided to a customer by a Courier agency in relation to door-to-door transportation of documents, goods or any other article.

Inclusions:

- The door-to-door transportation of goods or article provided by express cargo service agencies is not different from the service provided by the conventional courier agency. Therefore they are also liable to pay Service Tax under this category.
- The courier agencies undertaking facilities like Comprehensive business and integrated transportation, warehousing, packing, inventory management etc., are relatable to door to door transportation and hence the charges for such facilities are also includible in the gross amount charged and Service tax is payable accordingly.

Exclusions:

- In some cases courier agency, who undertakes delivery of documents, goods or any other article utilizes the services of another courier agency for intransit movement from one place to another. These are generally called co-loaders. A co-loader undertakes to transport documents, goods or any other article on behalf of another courier agency. The charges collected by the co-loader for such services are not covered under the scope of Service Tax.
- The courier service provided by any non-commercial concern is not covered under this service. Accordingly, the speed post service provided by postal department is not covered.

17. MAINTENANCE OR REPAIR SERVICE

Scope: Maintenance or repair service covers the maintenance or repair or servicing of any goods or equipment, excluding motor vehicles by;

(i) any person under a maintenance contract or agreement;

(ii) the manufacturer or any person authorized by him.

Inclusions:

- Even if the payment for maintenance or repair service is made by the manufacturer of the equipment, Service Tax is chargeable.

Exclusions:

- The definition of service indicates that the repair service will not be taxable, if it is provided by a person (other than manufacturer or any person authorized by him) when there is no contract or agreement for the same.
- If a repair mechanic gives service to whoever comes to his shop and there is no contract or agreement in this regard, then service tax will not be chargeable.

18. GOODS TRANSPORT AGENCY - BY ROAD (w.e.f : 01.01.2005)

Scope:

- This Service consists of service provided by a goods transport agency in relation to transport of goods by road
- "Goods Transport Agency" means a person who provides service in relation to goods transport and who issues a consignment note.
- "Consignment Note" means a document issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying Service Tax whether consignor, consignee or the goods transport agency.

Persons liable to pay Service Tax:

In relation to taxable service provided by a goods transport agency, the person making payment towards freight would be liable to pay the service tax in case the consignor or consignee of goods is one of the following categories.

a) any factory registered under or governed by Factories Act 1948;
b) any company registered under or governed by the Companies Act 1956;
c) any corporation established by or under any law;
d) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India;
e) any co-operative society established by or under any law;
f) any dealer of excisable goods,who is registered under the Central Excise Act, 1944 or the rules made thereunder;
g) any body corporate established or a partnership firm registered, by or under any law;

<u>In all other cases, the Service Tax is to be paid by the Goods Transport Agency.</u> (Notification No.35/2004 ST Dated 3.12.2004 read with Rule 2 of the Service Tax Rules,1994).

Persons liable for registration:

Requirement of registration is limited to persons liable to pay Service Tax. Thus in the case of the categories (a) to (g) mentioned above, the person liable to pay Service Tax(recipient of the service) is required to get registered. In all other cases, the Goods Transport Agency should obtain registration.

Exemption:

- Tax in excess of the Service Tax calculated on 25% of gross amount charged provided the goods transport agency does not avail credit of duty paid on inputs or capital goods (Notification No.32/2004 ST dated 03.12.2004)

- Full exemption from payment of Service Tax if the gross amount charged on consignments transported in a goods carriage does not exceed rupees one thousand five hundred or
- The gross amount charged on an individual consignment transported in a goods carriage does not exceed rupees seven hundred fifty.
  (An individual consignment means all goods transported by a goods transport agency by road in a goods carriage for a consignee)
  (Notification No.32/2004 ST dated 03.12.2004)
- Taxable service provided by a Goods Transport Agency to a customer, in relation to transport of fruits, vegetables, eggs or milk by road in a goods carriage is exempted from the whole of Service Tax. (Notf.No.33/2004 ST Dt.3.12.2004)

Appendix - I
List of Services With Account Code Numbers

S.No	Name of the Services	Date of Imposition	Accounting Code Numbers	
			Tax Collection	Other Receipts
1	Telephone Services	01.07.1994	00440003	00440119
2	General Insurance Services	01.07.1994	00440005	00440006
3	Stock Broker Services	01.07.1994	00440008	00440009
4	Advertising Services	01.11.1996	00440013	00440016
5	Courier Services	01.11.1996	00440014	00440018
6	Radio Paging Services	01.11.1996	00440015	00440020
7	Custom House Agent Services	15.06.1997	00440026	00440027
8	Steamer Agent services	15.06.1997	00440029	00440030
9	Air Travel Agent Services	01.07.1997	00440032	00440033
10	Mandap Keeper Services	01.07.1997	00440035	00440036
11	Clearing & Forwarding Agent Services	16.07.1997	00440045	00440046
12	Rent-a-Cab Scheme Operator Services	16.07.1997	00440048	00440049
13	Consultant Engineer Services	07.07.1997	00440057	00440058
14	Man Power Recruitment Services	07.07.1997	00440060	00440061
15	Tour Operator Services	01.09.1997	00440063	00440064
16	Architect Services	16.10.1998	00440072	00440073
17	Interior Decorator / Designers Services	16.10.1998	00440076	00440077
18	Under Writing Services	16.10.1998	00440084	00440085
19	Credit Rating Agency Services	16.10.1998	00440088	00440089
20	Chartered Accountant Services	16.10.1998	00440092	00440093
21	Cost Accountant Services	16.10.1998	00440096	00440097
22	Company Secretary	16.10.1998	00440100	00440101
23	Real Estate Agent / Consultant Services	16.10.1998	00440104	00440105
24	Security / Detective Agency Services	16.10.1998	00440108	00440109
25	Market Research Agency Services	16.10.1998	00440112	00440113
26	Management Consultant Services	16.10.1998	00440116	00440117
27	Scientific & Technical Consultancy Services	16.07.2001	00440125	00440126
28	Photography Service	16.07.2001	00440129	00440130
29	Convention Service	16.07.2001	00440133	00440134

S.No	Name of the Services	Date of Imposition	Accounting Code Numbers	
			Tax Collection	Other Receipts
30	Leased Circuits Service	16.07.2001	00440137	00440138
31	Telegraph Service	16.07.2001	00440141	00440142
32	Telex Service	16.07.2001	00440145	00440146
33	Facsimile Service	16.07.2001	00440149	00440150
34	Online Information & Database access & or retrieval service	16.07.2001	00440153	00440154
35	Video Tape Production Service	16.07.2001	00440157	00440158
36	Sound Recording Service	16.07.2001	00440161	00440162
37	Broadcasting Service	16.07.2001	00440165	00440166
38	Insurance Auxiliary Services	16.07.2001	00440169	00440170
39	Banking & Other Financial Services	16.07.2001	00440173	00440174
40	Port Services	16.07.2001	00440177	00440178
41	Authorised Service Station	16.07.2001	00440181	00440182
42	Life Insurance Service including Insurance auxiliary Service relating to Life Insurance	16.08.2002	00440185	00440186
43	Cargo Handling Services	16.08.2002	00440189	00440190
44	Storage and warehouse services	16.08.2002	00440193	00440194
45	Event Management Services	16.08.2002	00440197	00440198
46	Rail Travel Agent Services	16.08.2002	00440201	00440202
47	Health Clubs & Fitness Center Services	16.08.2002	00440205	00440206
48	Beauty Parlour Services	16.08.2002	00440209	00440210
49	Fashion Designing Services	16.08.2002	00440213	00440214
50	Cable Operator Services	16.08.2002	00440217	00440218
51	Dry Cleaning Services	16.08.2002	00440221	00440222
52	Commercial Vocational Institutions, Coaching Centres and Private Tutorials	01.07.2003	00440229	00440230
53	Test Inspection & Certification Service	01.07.2003	00440249	00440250
54	Maintenance and Repair Services	01.07.2003	00440245	00440246
55	Commissioning and Repair Services	01.07.2003	00440233	00440234

S.No	Name of the Services	Date of	Accounting Code	
			Tax	Other
56	Business Auxiliary services, namely, Business Promotion and Support Services Including Customer Care Services (Excluding any information Technology Services)	01.07.2003	00440225	00440226
57	Internet Café	01.07.2003	00440241	00440242
58	Franchise service	01.07.2003	00440237	00440238
59	Business Exhibition service	10.09.2004	00440254	00440255
60	Airport Services	10.09.2004	00440258	00440259
61	Transport of goods by air	10.09.2004	00440266	00440267
62	Survey & exploration of minerals	10.09.2004	00440270	00440271
63	Opinion poll services	10.09.2004	00440274	00440275
64	Intellectual Property Rights (Other than Copy Rights)	10.09.2004	00440278	00440279
65	Forward Contract Service	10.09.2004	00440282	00440283
66	Pandal & Shamina Service	10.09.2004	00440054	00440055
67	Outdoor catering service	10.09.2004	00440051	00440052
68	TV & Radio Programme Production service	10.09.2004	00440286	00440287
69	Construction Services	10.09.2004	00440290	00440291
70	Travel Agent Service	10.09.2004	00440294	00440295
71	Transport of goods (by Road) by Goods Transport Agency	01.01.2005	To be incorporated	

The Sub-Head 'other receipts' is meant for interest, penality leviable on delayed payment of Service Tax

Head of Account for Education Cess on Service Tax	10.09.2004	00440297	-

A Honest Tax payer
Is the true patriot !
He is the sparkling diamond
On the crown of the Nation !!

IMPORTANT NOTES

- For easy understanding of the service providers/ tax payers, the brochure is published in the form of questions and answers and in narrative form in respect of certain service specific issues. However, for legal purposes, the relevant sections under Chapter V of the Finance Act, 1994, the Service Tax Rules, 1994, the Cenvat Credit Rules, 2004 and the notifications issued there under by the Central Government alone are valid.

- The clarifications contained in the brochure are applicable as per the statutory provisions which are in force as on the date of publication of the brochure. The same are liable to change as per the policy decisions of the Government, keeping in mind the increased voluntary compliance and Tax payer friendliness.

- Some information and list which are incorporated are for illustration only and cannot be considered as exhaustive.

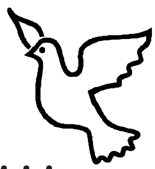
- The list of offices (with Telephone numbers) and website address published in this brochure may be contacted / accessed for complete information and guidance.

HELP LINES

Formation	STD Code	Telephone	Fax
Office of the Chief Commissioner of Central Excise, 6/7 ATD Street, Race Course Road, Coimbatore – 641 018.	0422	2221368	2220226
Coimbatore Commissionerate Website :http://cenexkovai.tn.nic.in	0422	2222036	2220775
Salem Commissionerate	0427	2295148	2296535
Madurai Commissionerate Website : www.centralexcisemadurai.com	0452	2532481	2530297
Trichy Commissionerate Website : www.trichycentralexcise.com	0431	2411737	2411583
Tirunelveli Commissionerate	0462	2554312	2551318

Other Important Websites : www.cbec.gov.in

www.servicetax.gov.in



SERVICE PROVIDERS . . .

While rendering service

You make your clients Smile!

While paying Service Tax -

You make the whole Nation Smile!!

Are you a Service Provider ?

LET THE POWER OF FREEDOM

AND CONFIDENCE

BE WITH YOU ALWAYS!

To Hold your Head High

While climbing

The Ladder of Success

and Realising your Dreams

Just Follow the Simple Steps

- **Obtain Service Tax Registration**
- **Pay Service Tax**
- **File Returns**
- **Say Good Bye to Tension and**
- **Be Cheerful**

Published by :

OFFICE OF THE CHIEF COMMISSIONER,
COIMBATORE CENTRAL EXCISE ZONE
6/7, A.T.D. Street, Race Course Road,
Coimbatore – 641 018.

Supplied Free of cost,
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