PLACE OF PROVISION OF SERVICES

RULE	Description	POP of Service	Examples
Rule 3	Default Rule.	Location of Service Receiver	--
Rule 4 (a)	Services Provided where goods are necessary for performance of service.	Place of Performance of Service	Repairs, Dry cleaning, etc.
Proviso to Rule 4 (a)	Above services provided from a remote location by way of electronic means.	Location of Goods at the time of provision of service	IT Services
Rule 4 (b)	Services Provided where Physical Presence of Individual is necessary for performance of service.	Place of Performance of Service	Classroom Teaching
Rule 5	Services provided directly in relation to an Immovable Property and some other related Services	Place where the Immovable Property is located or Intended to be Located.	Construction, Erection, etc.
Rule 6	Services provided by way of Admission to or organization of some specified Events	Place where the event is actually held	Event Management Services
Rule 7	Where any services stated in rules 4, 5 or 6 is provided at more than one location, including location in the taxable territory.	Location in the taxable territory where the greatest proportion is provided.	--
Rule 8	When Service Provider and Service Receiver BOTH are located in TAXABLE TERRITORY.	Location of Service Receiver	--
Rule 9	Services by way of: 1) Banking and Financial Services, 2) Online Information and Database access or retrieval services, 3) Intermediary Services, 4) Hiring of means of Transport.	Location of Service Provider	Online Banking, CAB Hire
Rule 10 (1)	Services of Transportation of Goods, other than by way of Mail or Courier.	POP shall be the Destination of Goods sent. Therefore only import freight is taxable	Courier and Mail will be determined as per other rules.
Rule 10 (2)	Services of Goods Transport Agency (GTA)	Location of Person liable to pay tax	--
Rule 11	Passenger Transportation	The Place where passenger embarks on the Conveyance for a continuous journey.	--
Rule 12	Services provided on boards a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board	Place of Provision shall be the first scheduled point of departure of that conveyance for the journey	--
Rule 13	NOTHING NOTIFIED YET.		
Rule 14	Where Provision of service is determinable in terms of more than one rule, it shall be determined as per rule that occurs later among the rules that merit equal consideration.		

Sr. No.	Taxable Value	Description of Taxable Service	Eligibility of CENVAT Credit		
			Inputs	**Capital Goods^**	**Input Services**
1)	10%**	● Services in relation to Financial Leasing including Hire Purchase. (if other like Processing Charges, etc. are not shown separately)	Yes	Yes	Yes
2)	25%	● Residential unit having carpet area **UPTO** 2000 Sq. Ft. **AND** amount Charged is **LESS THAN** Rs. 1 Crore.	No	Yes	Yes
		● Services of **Goods Transport Agency** (by road) in relation to transportation of goods.	No	No	No
3)	30%	● Residential unit having carpet area **ABOVE** 2000 Sq. Ft. **OR** amount Charged is Rs. 1 Crore **OR MORE**.	No	Yes	Yes
		● Transport of **PASSENGERS** with or without accompanied belongings by **RAIL.**	Yes	Yes	Yes
		● Transport of **GOODS** by **RAIL.**	Yes	Yes	Yes
4)	40%	● Works Contract of Original Works (Construction of New Immovable Property. ^^	No	Yes	Yes
		● Service portion in a **RESTAURANT**. ^^	Yes*	Yes	Yes
		● Transport of **PASSENGERS** with or without accompanied belongings by **AIR.**	No	No	Yes
		● Renting of any motor vehicle designed to carry passengers. (E.g. Bus, cab, etc.)	No	No	No
5)	50%	● Transport of Goods in a **VESSEL.**	No	No	No
6)	60%	● Service portion in an **OUTDOOR CATERING**. ^^	Yes*	Yes	Yes
		● Works Contract other than for Original Works or Movable Property (Means relating to Immovable Property). ^^	No	Yes	Yes
		● Renting of hotels, inns, guest house, clubs, camp-sites, or other commercial places meant for residential or lodging purposes.	No	No	Yes
7)	70%	● Works Contract relating to Movable assets. ^^	No	Yes	Yes
		● Bundled service by way of anything which is fit for Human Consumption in a premises (e.g.: hotel, clubs, etc.) together with renting of such premises. (Man dap Keeper)	Yes*	Yes	Yes

Notes :

1. " ***** "means if not covered under chapter 1 to 22 of Central Excise Tariff Act, 1985.
2. " ****** " '%' of Interest.
3. " **^** " represents Excise on Capital Goods.
4. " **^^** " represents Taxable Value is percentage of "TOTAL AMOUNT".