SERVICE TAX POSITION AS ON 01-01-2014 BY SAURABH CHHABRA(CA FINAL)

NEW INSERTIONS | DELETIONS | AMENDMENTS | OLD PROVISIONS

FINANCE ACT,1994

CHAPTER-V(Sec-64 to 96)

SECTIONS	COVERAGE	COMMENTS
64	EXTENT,COMENCEMENT & APPLICATION	INDIA EXCLUDING J & k
65	DEFINITIONS	NOW IN 65-B
65A	CLASSIFICATION OF TAXABLE SERVICES	NOW IN 66-F
65B	INTERPRETATIONS	DEFINITIONS(55)
66	CHARGE OF SERVICE TAX	NOW-66B
66A	CHARGE OF SERVICE TAX ON SERVICES RECEIVED FROM OUTSIDE INDIA	NOW-66B
66B	CHARGE OF SERVICE TAX ON & AFTER FINANCE ACT 2012	ALL SERVICE TAXABLE EXCEPT NEGATIVE LIST PROVIDED IN TAXABLE TERRITORY(INDIA EXCEPT J & k)
66C	DETERMINATION OF POPOS	POPOS RULES-2012
66D	NEGATIVE LIST	17 SERVICES
66E	DECLARED SERVICES	9 SERVICES
66F	BUNDLED SERVICES	CLASSIFICATION PRINCIPLE
67	Valuation	SERVICE TAX(DETERMINATION OF VALUE)RULES,2006
67A	DATE OF DET. OF RATE OF TAX,VALUE OF TAXABLE SERVICES & RATE OF EXCHANGE	EARLIER RULE-5B OF STR,1994 WHICH HAS NOW DELETED
68	PAYMENT OF SERVICE TAX	REFER RULE-6 OF STR,94 AND NOTIFICATION-30/2012,45/2012
69	REGISTRATION	(RULE-4,STR,94)&RULE-3,ST(RSCOP),05
70	FURNISHING OF RETURNS	RULE-7,STR,94 &RULE-4,ST(RSCOP),05
71	SUBMISSION OF RETURN THROUGH SERVICE TAX PREPARERS	SERVICE TAX (RETURN PREPARES SCHEME),2008
72	BEST JUDGEMENT ASSESSMENT	RETURN NOT FILLED
72A	SPECIAL AUDIT	DOUBT OF FRAUD
73	RECOVERY OF SERVICE TAX	SCN BY DEPTT. 1.5YRS,5YRS
73A	AMT COLLECTED AS SERVICE TAX TO BE DEPOSITED WITH CENTRAL GOVERNMENT	EXCESS AMOUNT COLLECTED IN THE NAME OF SERVICE TAX
73B	INTEREST ON AMOUNT COLLECTED IN EXCESS	(10% TO 24%) NOW 18% SPECIFIED
73C	PROV ATT TO PROTECT REV IN CERTAIN CASES	REFER ST(PROVISIONAL ATTACHEMENT OF PROP)RULES,2008
73D	PUBL OF INFO.IN RESP OF CERTAIN PERSONS	REFER ST(PUBLICATION OF NAMES)RULES,2008
74	RECTIFICATION OF MISTAKE	WITHIN 2 YRS OF ORDER
75	INTEREST ON DELAYED PAYMENTS OF ST	(10% TO 36%)(18% SPECIFIED)(15% FOR SMALL SP<60 LAKHS)
76	PENALTY FOR FAILURE TO PAY ST	RS 100 PER DAY OR 1% PER MONTH(W/H)(BUT <= 50% OF ST)
77	GENERAL PENALTY FOR CONTRAVENTIONS	CASES SPECIFIED (10000 RS),(10000 OR 200 PER DAY,W/H)
78	PENALTY FOR SUPPRESING VALUE OF TAX SR.	LIKE 11 AC OF EXCISE
79	OMITTED	
80	NO PENALTY IN CERTAIN CASES	REASONABLE CAUSE,AMT PAID IN 6 MONTHS WITH INTEREST
81	OMITTED	
82	POWER TO SEARCH	WITH JOINT COMMISSIONER OF CENTRAL EXCISE
83	APPLICATIONS OF CERTAIN PROV OF EXCISE	VARIOUS SECTIONS SPECIFED IN ACT ITSELF
83A	POWER OF ADJUDICATION	WITH CENTRAL EXCISE OFFICER (CEO) FOR PENALTIES
84	APPEALSTO CCE (APPEALS) BY DEPARTMENT	WITHIN 1 MONTH FROM THE DATE OF RECEIPT OF ORDER
85	APPEALS TO CCE (APPEALS) BY ASSESSEE	WITHIN 3 MONTH FROM THE DATE OF RECEIPT OF ORDER
86	APPEALS TO TRIBUNAL	WITHIN 3 MONTH FROM THE DATE OF RECEIPT OF ORDER
87	RECOVERY OF ANY AMOUNT DUE TO CG	NOT PAID BY ASSESSEE
88	LIABILITY UNDER ACT TO BE FIRST CHARGE	NOTWITHSTANDING COMPANIES ACT/OTHER SPECIFIED ACTS
89	OFFENCES & PENALTIES	NOW SOME OFFENCES ARE COGNIZABLE U/S89(1)(ii)
90	COGNIZANCE OF OFFENCES (FA,2013)	OFFENCES UNDER SECTION 89(1)(ii) ARE COGNIZABLE
91	POWER TO ARREST(FA,2013)	WITH COMMISSIONER FOR OFFENCES U/S 89(1)(ii)
92	OMITTED	
93	POWER TO GRANT EXEMPTION	WITH CENTRAL GOVT EG-MEGA EXEMPTIONS,ABATEMENTS ETC
93A	POWER TO GRANT REBATE	WITH CENTRAL GOVT(FC MUST BE RECEIVED AS PER FEMA,1999
93B	RULES MADE U/R SEC 94 APP TO ALL SERVICE	RELEVANT FOR DETERMINATION OF TAX LIABILITY
94	POWER TO MAKE RULES	WITH CENTRAL GOVT
95	POWER TO REMOVE DIFFICULTIES	WITH CENTRAL GOVT
96	CONSEQUENTIAL AMENDMENTS	ECONOMIC OFFENCES(INAPPLICABILITY OF LIMIT.) ACT,1974

CHAPTER-VI(Sec-96A to 96J) ADVANCE RULINGS

96A	DEFINITIONS	ADVANCE RULLING,AUTHORITY ETC
96B	VACANCIES NOT TO INVALIDATE PROCEEDINGS	DEFECT IN CONSTITUTION OF AUTHORITY NOT QUESTIONABLE
96C	APPLICATION FOR ADVANCE RULING	IN PRESCRIBED FORM STATING THE QUE ON WHICH AR SOUGHT
96D	PROCEDURE ON RECEIPT OF APPLICATION	AUTH. EXAMINE THE APPLICATION (RULING WITHIN 90 DAYS)
96E	APPLICABILITY OF ADVANCE RULLING	ON DEPT AND APPLICANT UNLESS CHANGE IN LAW,FACTS ETC
96F	VOID IN CERTAIN CASES	IF OBTAINED BY FRAUD,MISREPRESENTATION OF FACTS
96G	POWERS OF AUTHORITY	POWER OF CIVIL COURT U/R CODE OF CIVIL PROCEDURE,1908
96H	PROCEDURE OF AUTHORITY	ALSO POWER TO REGULATE ITS OWN PROCEDURES
96I	POWER OF CG	TO FRAME RULES IN THIS REGARD
96J	SPL EXEMPTION FROM SERVICE TAX	IRRELEVANT NOW

Place of provision of services rules-2012(28/2012,38/2012)

Rule	CONTENTS	POPOS
1	POPOS,2012 (FROM-01-07-2012)	
2	DEFINITIONS	
3	GENERAL RULE	LOCATION OF SERVICE RECEIVER
4	PERFORMANCE BASED SERVICE	WHERE IT IS PERFORMED
5	IMMOVABLE PROPERTY RELATED	WHERE IMMOVABLE PROPERTY LOCATED
6	SERVICE RELATED TO EVENT	WHERE EVENT IS CONDUCTED
7	SR.OF 4,5,6 AT MORE THAN ONE LOCATION	IN TAXABLE TERRITORY ,GREATER PROP
8	SP & SR IN TAXABLE TERRITORY	LOCATION OF SERVICE RECEIVER
9	SPECIFIED SERVICES	LOCATION OF SERVICE PROVIDER
10	TRANSPORTATION OF GOODS	DESTINATION OF GOODS
11	TRANSPORTATION OF PASSENGERS	ORIGIN OF JOURNEY
12	SERVICES ON BOARD OF CONVEYANCE	FIRST SCHEDULE POINT OF DEPARTURE
13	CG EMPOWERED TO NOTIFY DESCRIPTION	NO NOTIFICATIONS YET
14	ORDER OF APPLICATION IF 2 RULES APPLY	LATER IS BETTER

POINT OF TAXATION RULES,2011(28/2011,38/2012)

RULE	CONTENTS	REMARKS
1	POT RULES,2011(01-04-2011)	
2	DEFINITIONS	
2A	DATE OF PAYMENT	ENTRY IN BOOKS/BANK(W/E)
3	POT(GENERALLY)	PAYMENT/INVOICE(W/E)
4	POT(RATE CHANGE)	DEPENDS UPON PROV OF SR.
5	POT(NEW SR TAXABLE 1ST TIME)	TO AVOID ST INVOICE WITHIN 14 DAYS
6	OMMITED	
7	POT (REVERSE CHARGE)	PAY BASIS(PAY WITHIN 6 MONTH OF INV.
8	POT IN CASE OF INTANGIBLES	PAYMENT/INVOICE(w/E)
8A	BEST JUDGEMENT POT BY CEO	DATE OF INV ,PAYMENT NOT AVAILABLE
9	TRANSITIONAL PROVISION	NOT RELEVANT

ST(DETERMINATION OF VALUE)RULES,2006

Rule	CONTENTS	REMARKS
1	SHORT TITLE& COMMENCEMENT	
2	DEFINITIONS	
2A	WORK CONTRACT VALUATION	SUMMARISED BELOW
2B	MONEY CHANGER VALUATION	SUMMARISED BELOW
2C	CATERING SERVICE VALUATION	SUMMARISED ON RIGHT HAND SIDE
3	MANNER OF DETERMINATION OF VALUE	VAL. OF SIMILAR SERV.,NOT LESS THAN COST
4	REJECTION OF VALUE	POWER TO REJECT LIES WITH CEO
5	INCLUS/EXCLUS FROM TAXABLE VALUE	EXP. AS PURE AGENT TO BE EXCLUDED
6	INCLUS/EXCLUS FROM TAXABLE VALUE	CASES WHERE COMMISSION TO BE INCLUDED

SERVICE TAX RULES,1994(16/2013)

RULE	CONTENTS	REMARKS
1	SHORT TITLE& COMMENCEMENT	
2	DEFINITIONS	
3	APPOINTMENT OF OFFICERS	BY CBEC
4	REGISTRATION	WITHIN 30 DAYS OF LIABILITY UND.THIS CH.
4A	INVOICING	30/45 DAYS FROM COMPL/PAYMENT(W/E)
5	RECORDS	COMPUTERISED REC. OF TAX SER.PROVIDED
5A	ACCESS TO REGISTERED PREMISES	OFFICER AUTHORISED BY COMMISSIONER
6	PAYMENT OF ST	5TH/6TH ON NXT MONTH/QTR(EXC 31 MAR.)
7	RETURNS	HALF YRLY BY 25 TH OF NEXT MONTH
7A	RETURN OF GOODS TRANSPORT OPERATOR ETC.	FORM ST 3-B
7B	REVISED RETURN	WITHIN 90 DAYS OF RETURN FILLING

IMPORTANT NOTIFICATIONS

NOTIFICATION NO	CONTENTS	FURTHER AMENDMENTS
25/2012	MEGA EXEMPTIONS(39 SERVICES)	(44,49/2012) (03,13,14/2013)
26/2012	ABATEMENTS	02/2013,09/2013
27/2012	FOREIGN DIPLOMATIC MISSION	
29/2012	PROPERTY TAX EXEMPTON	
31/2012	TAX. SER. RECEIVED BY EXPORTER	42/2012
32/2012	TBI/STEB(EXEMPTION)	
33/2012	SMALL SERVICE PROVIDER	
39/2012	EXPORT(RULE-6A)	
40/2012	SERVICES PROVIDED IN SEZ	12/2013,15/2013
41/2012	REFUND	
06/2013	FOCUS MARKET SCHEME(EXEMPT.)	11/2013
07/2013	FOCUS PRODUCT SCHEME(EXEMPT.)	
08/2013	VKGUV(EXEMPTION)	
30/2012	REVERSE CHARGE(FULL,PARTIAL)	45/2012

NEW INSERTIONS | DELETIONS | AMENDMENTS | OLD PROVISIONS

NEGATIVE LIST-SECTION 66D

SR.NO	SERVICES COVERED(17 SERVICES)
1	BY GOVT OR LOCAL AUTHORITY(EXCEPT FEW SPECIFIED SERVICES)
2	BY RESERVE BANK OF INDIA
3	BY FOREIGN DIPLOMATIC MISSION
4	RELATING TO AGRICULTURE
5	TRADING OF GOODS
6	PROCESS AMOUNTING TO MANUFACTURE
7	SPACE FOR ADVERTISEMENT(EXCEPT RADIO OR TELEVISION)
8	TOLL CHARGES
9	BETTING,GAMBLING OR LOTTERY
10	ENTERTAINMENT EVENTS,AMUSEMENT FACILITIES
11	TRANSMITION,DISTRIBUTION OF ELECTRICITY
12	EDUCATIONAL SERVICES(INCLUDING APPROVED VOCATIONAL COURSES)
13	RENTING OF RESIDENTIAL DWELLING FOR RESIDENCE
14	BANKING SERVICES(LOANS & ADVANCE ON INTEREST,FOREIGN EXCHANGE)
15	TRANSPORTATION OF PASSENGERS
16	TRANSPORTATION OF GOODS(EXCEPT GTA,COURIER)
17	FUNERAL,BURIAL,MORTUARY SERVICES

DECLARED SERVICES-SEC 66E

SR.NO	SERVICES COVERED(9 SERVICES)
1	RENTING OF IMMOVABLE PROPERTY SERVICES
2	CONSTRUCTION SERVICES(PART PAY REC BEFORE COMP. CERTIFICATE)
3	TEMP TFR,PERMITING USE OF INTELLECTUAL PROP. RIGHTS
4	INFORMATION TECHNOLOGY SERVICES(DESIGN,IMPLEMENT ETC)
5	AGREEING TO THE OBLIGATION(REFRAIN FROM ACT,TOLERATE AN ACT)
6	TRF. OF GOODS WITHOUT TRF OF RIGHT(FOR USE LIKE LEASING)
7	DELEVERY OF GOODS ON HIRE PURCHASE(INSTALLMENT SYSTEM)
8	SERVICE PORTION(EXECUTION OF WORK CONTRACT)
9	SERVICE PORTION IN ANY ACTIVITY (SERVICE OF FOOD,DRINKS ETC)

RULE-2C ST(DETERMINATION OF VALUE)RULES,2006

SR.NO	DESCRIPTION	SERVICE PORTION
1	INDOOR CATERING	40% OF GROSS AMOUNT
2	OUTDOOR CATERING	60% OF GROSS AMOUNT

ALSO REFER EXPLAINATION-1& 2

VCES,2013

ANNOUNCED IN BUDGET,2013(CHAPTER VI OF FA,2013)

IT COMES INTO EFFECT FROM 10-05-2013
TO ENCOURAGE DISCLOSURES OF TAX DUES
TO ENCOURAGE COMPLIENCE OF SERVICE TAX DUES
PERIOD COVERED-OCT,2007 TO DEC,2012

INCENTIVE -COMPLETE WAIVER OF INTEREST,PENALTY,OTHER CONSEQUENCES.

REFERENCE - STATUTORY PROVISIONS
SECTION-104 TO 114 OF FINANCE ACT,2013 (CHAPTER VI)
VCES RULES,2013(N/N-10/2013)
CIRCULARS-169,170,174
FORMS-VCES-01,02,03

SERVICE TAX FORMS

FORM NO	PURPOSE
FORM ST 1	REGISTRATION APPLICATION UNDER SECTION 69
FORM ST 2	CERTIFICATE OF REGISTRATION UNDER SEC-69
FORM ST 3	RETURN UNDER SECTION -70
FORM ST 4	FORM FOR APPEAL TO CCE(APPEALS) U/S-85
FORM ST 5	FORM FOR APPEAL TO TRIBUNAL U/S-86
FORM ST 6	MEMO. OF CROSS OBJECT. TO TRIBUNAL U/S-86
FORM ST 7	APPEAL TO TRIBUNAL U/S-86(2),2A
SC(ST)-01	APPLICATION TO SETTLEMENT COMMISSION
GAR 7	CHALLAN FOR PAYMENT OF SERVICE TAX
FORM A	APP. FOR REFUND OF CCR UNDER RULE-5 OF CCR
FORM ASTR-1	APP. FOR FILLING OF REBATE CLAIM ON EXPORT
FORM ASTR-2	APP. FOR REBATE CLAIM ON IINPUT SERVICES
FORM 1	DEC. UNDER SEC 94 OF FA,2008(DISPUTE RES.)
FORM 2	CERTIFICATE OF FINAL SETTLEMENT
VCES 1	DECLARATION OF DUES
VCES 2	ACKNOWLEDGEMENT OF DECLARATION
VCES 3	ACKNOWLEDGEMENT OF DISCHARGE

ALL FORMS AVAILABLE ON SERVICE TAX.GOV.IN

SERVICE TAX POSITION AS ON 01-01-2014 BY SAURABH CHHABRA(CA FINAL) MOB NO-7838781966,EMAIL-SC80892@GMAIL.COM

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EXEMPTIONS

MEGA EXEMPTION-25/2012(40 SERVICES)(AMENDED UPTO DATE)

SR.NO	SERVICES	REMARKS
1	TO UNITED NATIONS,SPECIFIED INTERNATIONAL ORG.	BY ANY PERSON
2	HEALTH CARE SERVICES	BY CLINICAL ESTABLISHMENT,PARAMEDICS
3	VETERINARY CLINIC SERVICES	HEALTH CARE OF ANIMALS
4	CHARITABLE ACTIVITIES	SEC-12AA OF IT ACT
5	RENTING OF PRECINCTS OF RELIGIOUS PLACE	FOR RELIGIOUS PURPOSE
6	ADVOCATE OR ARBITRAL TRIBUNALS SERVICES	BUSINESS ENTITY<10 LAKH
7	TECHNICAL TESTING OF NEWLY DEVELOPED DRUGS	APPROVED BY DCGI
8	COACHING IN RECREATIONAL ACTIVITIES	ART,CULTURE,SPORTS
9	SERVICES TO EDUCATIONAL INSTITUTION (03/2013)	RENTING OF IMM. PROP.
9A	*BY NATIONAL SKILL DEVELOPMENT COPORATION(13/2013)*	*IN RELATION TO SKILLS*
10	SERVICES PROVIDED TO RECOGNISED SPORTS BODY	FOR PARTICIPATION
11	SPONSORSHIP OF TOUNAMENTS OR CHAMPIONSHIP	BY SPECIFIED PERSONS
12	CONSTRUCTION SERVICES-TO GOVT OR LOCAL AUTH.	SPECIFIED WORKS
13	SPECIFIED CONSTRUCTION SERVICES	TO ALL
14	CONSTRUCTION SERVICES-ORIGINAL WORKS-OTHERS	SPECIFIED WORKS
15	COPYRIGHT (03/2013)	FILMS,MUSICAL,LITERARY
16	BY PERFORMING ARTIST IN FOLK OR CLASSICAL ART FORM	EXC. BRAND AMBASSADOR
17	COLLECTING OR PROVIDING NEWS	BY JOURNALIST,PTI,UNI
18	RENTING OF HOTEL,INN,GUEST HOUSE,CLUB ETC.	TARIFF LESS THAN 1000
19	*SERVING OF FOOD OR BEV. BY RESTAURANT,MESS ETC (03/13)*	*OTHER THAN AC*
20	*TRANSPORTATION OF GOODS BY RAIL OR A VESSEL (03/2013)*	*SPECIFIED GOODS*
21	*GOODS TRANSPORT AGENCY(03/2013)*	*SPECIFIED GOODS*
22	RENTING OF MOTOR VEH. FOR TRANS. OF PASS. & GOODS	TO STATE TR ASS,GTA
23	TRANSPORT OF PASSENGERS	EXC.TOURISM,CHARTER ETC.
24	*PARKING SERVICE TO GENERAL PUBLIC (03/2013)*	*FROM-01/04/2013 TAXABLE*
25	*IN RELATION TO PUBLIC SERVICES (03/2013)*	*EXC.REP,MAINT. OF AIRCRAFT*
26	GENERAL INSURANCE BUSINESS	SPECIFIED SCHEMES
26A	*LIFE INSURANCE BUSINESS (49/2013) FROM-24-12-2012*	*SPECIFIED SCHEMES*
27	BY AN INCUBATE	<50 LAKHS IN P.FY,<3 YRS
28	BY CLUB/ASSOCIATION/SOCIETY TO ITS OWN MEMBERS	<5000 PER MONTH PER MEM.
29	BY INTERMEDIARIES	SPECIFIED INTERMEDIARY SER.
30	JOB WORK	SPECIFIED JOB WORKS
31	IN RESPECT OF BUSINESS EXHIBITION O/S INDIA	BY ORGANISER TO BUSINESS ENTITY
32	PUBLIC TELIPHONE SERVICES	LOCAL CALLS,FREE AT HOSPITALS ETC.
33	*SLAUGHTERING OF ANIMALS(44/2012)*	*ALL (SMALL AS WELL AS BIG)*
34	SERVICES BY PERSON LOCATED IN NON TAXABLE TERRITORY	WITHIN NTT,TO GOVT,CHARITABLE TRUST
35	PUBLIC LIBRARIES	LENDING OF BOOKS,PUBLICATIONS ETC
36	SERVICES BY EMPLOYEES STATE INSURANCE CORPORATION	UNDER EMPLOYEE INSURANCE ACT,1948
37	SERVICES BY WAY OF TRANSFER OF A GOING CONCERN	WHOLE OR INDEPENDENT PART
38	SERVICES BY WAY OF PUBLIC CONVENIENCES	LIKE PUBLIC TOILETS,BATHROOMS ETC
39	MUNICIPAL SERVIES	BY GOVT AUTHORITIES

ABATEMENTS

ABATEMENT NOTIFICATION-26/2012(02/2013,09/2013)

SR.NO	DESCRIPTION OF SERVICE	TAXABLE	ABATEMENT WITH CONDITIONS
1	FINANCIAL LEASING	10%	90%
2	TRANSPORT OF GOODS BY RAIL	30%	70%
3	TRANSPORT OF PASS. BY RAIL	30%	70%
4	FOOD + HOTEL(BUNDLE)	70%	30%(NO CCR ON INPUTS)
5	TRANSPORT OF PASS. BY AIR	40%	60%(NO CCR ON INPUTS,CAPITAL GOODS)
6	RENTING OF HOTEL,INN ETC	60%	40%(NO CCR ON INPUTS,CAPITAL GOODS)
7	BY GTA(TRANSPORT OF GOODS)	25%	75%(NO CCR)
8	SERVICE IN RELATION TO CHIT	70%	30%(NO CCR)
9	RENTING OF PASS. MOTOR VEH.	40%	60%(NO CCR)
10	TRANS. OF GOODS IN VESSEL	50%	50%(NO CCR)
11(i)	PACKAGE TOUR	25%	75%(NO CCR)
11(ii)	BOOKING ACCOMMODATION	10%	90%(NO CCR)(IF BILL IS CONSOLIDATE)
11(iii)	OTHER SERVICES OF TOUR OPER.	40%	60%(NO CCR)(BILLING MUST BE GROSS)
12(i)	RESIDENTIAL CONST(< 2000 SQ FT & <1CR)	25%	75%(NO CCR ON INPUTS,VALUE OF LAND INC.
12(ii)	OTHER CONSTRUCTION SERVICES	30%	70%(NO CCR ON INPUTS,VALUE OF LAND INC.

REVERSE CHARGE-30/2012,45/2012(SEE SECTION 68(2) & RULE 2(1)(d) OF STR,94)

SR.NO	DESCRIPTION OF SERVICE	% BY SP	% BY SERVICE RECEIVER
1	SERVICE BY INSURANCE AGENT	0%	100%
2	SERVICE BY GTA(TO ORGANISED SECTOR IN TT)	0%	100%
3	SPONSORSHIP SERVICES(TO CO OR FIRM)	0%	100%
4	BY ARBITRAL TRIBUNAL	0%	100%
5	BY ADVOCATES(INDIVIDUAL OR FIRM)	0%	100%
5A	BY DIRECTOR OF A CO.(TO COMPANY)	0%	100%
6	SUPPORT SERVICES BY GOVT.	0%	100%
7(a)	MOTER VEHICLE ON ABATED VALUE	0%	100%
7(b)	MOTER VEHICLE ON NON ABATED VALUE	60%	40%
8	SUPPLY OF MANPOWER(BY IND,FIRM TO CO)	25%	75%
9	WORK CONTRACT (BY IND,FIRM TO CO)	50%	50%
10	BY PERSON LOCATED IN NTT	0%	100%

RULE -2A ST(DETERMINATION OF VALUE)RULES,2006 (WORK CONTRACT VALUATION)

RULE	VALUATION		COMMENTS
2A(i)	GROSS AMT CHARGED-VALUE OF PROP.IN GOODS TRFD.		REFER 3 EXPLAINATIONS
2A(ii)	PERCENTAGE METHOD		REFER 2 EXPLAINATIONS
	TYPE OF WORK	SERVICE PORTION	NO CCR ON INPUTS(REF EXP-2)
A	ORIGINAL WORK	40%	NEW WORKS (ANY PROPERTY)
B	REPAIR,MAINTAINENCE,SERVICING ETC.	70%	OF GOODS(MOVABLE PROPERTY)
C	OTHER WORKS CONTRACT	60%	ANY PROPERTY OTHER THAN A,B

RULE-2B ST(DETERMINATION OF VALUE)RULES,2006(MONEY CHANGER SERVICES)

2B	INR INVOLVED (DIFF OF RBI EXCHANGE RATE OR BUYING , SELLING RATE)
PROVISO 1	RBI RATE NOT AVAILABLE(1% OF GROSS AMOUNT OF INR RCD/PAID)
PROVISO 2	INR NOT INVOLVED(1% OF LESSER OF TWO AMTS THE MONEY CHANGER RCVD IF CONV. INTO INR ON THAT DAY)

CENVAT CREDIT RULES,2004(SERVICE TAX PART ONLY)

RULE	CONTENTS
2(a)	CAPITAL GOODS(SPECIFIED CAPITAL GOODS ARE ONLY COVERED)
2(k)	INPUTS(SPECIFIED INPUTS ARE ONLY COVERED)
2(l)	INPUT SERVICES(SPECIFIED INPUTS ARE ONLY COVERED)
2(p)	OUTPUT SERVICES(PROVIDED BY PERSON IN TT EXC. 66 D & REV CHARGE)
2(e)	EXEMPTED SERVICES(FULL/PARTIAL EXEMPTION,NO LEVY ,EXC.EXPORT)
3(1)	DUTIES ELIGIBLE FOR CCR(9 ED,1ID,3ST)
3(3)	EXEMPT SERVICE NOW TAXABLE(CCR OF INPUT IN STOCK AVAILABLE)
3(4)	CCR CAN BE UTILISED FOR PAY.OF ST(OTHER THAN REVERSE CHARGE)
3(5)	INPUT OR CAPITAL GOODS REMOVED AS SUCH(PAY CCR TAKEN)
3(5A)	REMOVAL OF CAP. GOODS AFTER USE(AS SCRAP OR CAPITAL GOODS)(PAY CCR)
3(5B)	REVERSAL OF CCR ON INPUTS,CAP. GOODS(WRITTEN OFF IN BOOKS)
3(6)	BUYER OF CAP GOODS,INPUT UNDER 3(5)(5A)(ELIGIBLE FOR CCR REVERSED)
4(1)	CCR OF INPUTS ON DELIVERY BASIS(SUB. TO DOC. EVID. OF DELIVERY AND LOC.)
4(2)	CCR OF CAP. GOODS(50%+50% ON DELEVERY BASIS SUB. TO DOC. EVID.AS ABOVE)
4(3)	CCR OF CAP.GOODS ALLOWED(IF AQUIRED ON LEASE,HIRE PURCHASE ETC)
4(4)	CCR ON CAP. GOODS NOT ALLOWED(DUTY CLAIMED AS DEP.U/S 32 OF I T ACT)
4(7)	CCR ON INPUT SERVICE(ON REC. OF INV),ON PAY OF SERVICE TAX (REV. CHARGE)
5	REFUND OF CCR ON EXPORT OF SERV.U/R-6A OF STR,94(ET/TT*NET CCR)
5B	REFUND OF CCR TO SP PROV.SERV. TAXED ON REV. CHARGE BASES
6(1)	NO CCR ON I/IS USED FOR PROVIDING EXEMPTED SERVICES
6(2)	SEPERATE CCR ACCOUNT IF SP PROV. EXEMPT AS WELL AS TAX. SER
6(3)	METHOD OF CCR AVAILMENT(IF NO SEPARATE ACCOUNTS MAINTAINED)
6(4)	NO CCR ON CAPITAL GOODS USED EXCLUSIVELY FOR EXEMPT SERV.
6(7)	RULE 6(1)(2)(3)(4) NOT APPLY(WHEN SER. TO SEZ DEVELOPER/IN SEZ/EXPORTED)
6(8)	NOT EXEMPT SER. (IF SER. IS EXPORTED AS R- 6A OF STR,94 & PAY. REC. AS PER RBI)
7	MANNER OF DISTRIBUTION OF CCR BY INPUT SERVICE DISTRIBUTOR
7A	DISTRIBUTION OF CCR ON INPUTS,CAP. GOODS BY OFFICE OF SP
9	DOCUMENTS & ACCOUNTS(SPECIFIED FOR AVAILING CCR)
10	TRANSFER OF UNUTILISED CCR(IF WHOLE BUSINESS IS TRANSFERRED)
11(4)	REVERSAL OF CREDIT ON INPUTS
14	RECOVERY OF CCR WRONGLY TAKEN OR ERRONEOUSLY REFUNDED
15(1)	**PENALTY FOR CCR AVAILMENT IN CONTRAVENTION OF RULES**
	(GOODS LIABLE TO CONFISCATION & PENALTY-SERVICE TAX INVOLVED OR 2009W/H)
15(3)	**PENALTY FOR CCR ON INPUTS/IS/CAP.GOODS DUE TO FRAUD ETC.**
	(PENALTY AS PER SECTION 78 OF FINANCE ACT,1994)
15(4)	ORDER FOR PENALTY AS PER THE PRINCIPLE OF NATURAL JUSTICE
15A	**GENERAL PENALTY***(CONTRAVENT.FOR WHICH NO PENALTY IS SPEC. UPTO RS 5000)*
16	SUPPLIMENTARY PROVISION

DEDICATED TO MY PARENTS,MY TEACHERS AND GOD FOR BLESSINGS
SPECIAL THANKS TO HARI MOHAN SIR(NHPC LIMITED) FOR INSPIRATION
FOR ANY LEGAL DECISION REFER LEGAL TEXT FROM GOVT SOURCE.
FOR PRIVATE CIRCULATIONS ONLY.

SERVICE TAX POSITION AS ON 01-01-2014 BY SAURABH CHHABRA(CA FINAL) MOB NO-7838781966,EMAIL-SC80892@GMAIL.COM

EVERY EFFORT HAS BEEN MADE TO AVOID ERRORS OR OMMISSIONS IN THIS CHART.INSPITE OF THIS,ERROR MAY CREEP IN.ANY MISTAKE,ERROR OR DISCREPANCY NOTED MIGHT BE BOUGHT TO AUTHORS NOTICE,WHICH SHALL BE TAKEN CARE IN NEXT AMENDED VERSION