Service Tax - A Summary

1	General Rate of Service tax	10.30%
2	Responsibility of Payment of Servcie Tax is on the Service provider except in	
3	Registration under ST Act	Within 30 days of the commencement of business To apply in Form ST-1
4	Time limit for issuing invoice in repsect of taxable services	Within 14 days of completion of service or receipt of any payment towards the value of such taxable service whichever is earlier
5	**Due date for payment of Service Tax** *(in respect of Services rendered or payment in respect of Service is received*	To be paid in TR-6 Challan
i	**In case of Companies**	
	(in respect of Services rendered or payment in respect of Service is received in each month except March)	by the 6th day of next month if paid by internet by 5th day of next month if paid manually
	(in respect of Services rendered or payment in respect of Service is received March)	by 31st March
ii	**In case of propreitory or partnerhsip firm**	
	(in respect of Services rendered or payment in respect of Service is received in each quarter -(Apr- June ; Jul - Sept ; Ocr -Dec ;)	by the 6th day of next month if paid by internet by the 6th day of next month if paid by internet
	(in respect of Services rendered or	

	payment in respect of Service is received in Jan Mar	by 31st March
5	**Due date for Filing of Return**	
	For Six months period of	
	April -September	25th October
	October -March	25th April