

SERVICE TAX ABATEMENTS CHART

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S.N.	SERVICE		ABATEMENT VALUE	TAXABLE VALUE	EFFECTIVE SERVICE TAX
1	Tour operator service	Accommodation booking	90%	10%	1.236%
		A package tour	75%	25%	3.090%
		Other tours	60%	40%	4.944%
2	Financial lease service Including Hire Purchase		90%	10%	1.236%
3	Transport of goods by rail service		70%	30%	3.708%
4	Transport of passenger by rail		70%	30%	3.708%
5	Transport of passenger by air		60%	40%	4.944%
6	serving of food or beverages by a restaurant (big or small), eating joint or a mess, having the facility of air-conditioning or central air heating in any part of the establishment, at any time during the year		60%	40%	4.944%
	serving of food or any other article of human consumption or any drink(whether or not intoxicating) as a part of outdoor catering		40%	60%	7.416%
	FOOD or other article of human consumption or any drink + RENTING OF PREMISES(hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function)(BUNDLED SERVICE)		30%	70%	8.652%
7	Renting of immovable property (Hotel,guest house, Inns, clubs or residential house)		40%	60%	7.416%
8	Good transport agency services		75%	25%	3.090%
9	Chit fund services		30%	70%	8.652%
10	Renting of motor vehicle designed to carry passengers Including CAB		60%	40%	4.944%
11	Transport of goods in vessel		50%	50%	6.180%
12	Construction service	Carpet area of unit is less than 2000 sq ft and amount charged is less than 1 crore	75%	25%	3.090%
		In all other cases	70%	30%	3.708%
13	Works Contracts Service	Works contracts entered into for execution of original works	60%	40%	4.944%
		Works contracts entered into for maintenance or repair or reconditioning or restoration or servicing of any goods	30%	70%	8.652%
		Other work contracts including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation or electrical fittings of an immovable property (W.E.F. 01/10/2014)	30%	70%	8.652%