ACTIVE BLOG : soniya0454.wordpress.com

S.N.	NAME OF SERVICE	SERVICE PROVIDER	SERVICE RECIPIENT	RATE OF SERVICE TAX	
				SERVICE PROVIDER	SERVICE RECIPIENT
APPLICABILITY OF SERVICE TAX UNDER REVERSE CHARGE					
1	Insurance Agent Service	Insurance Agent located in the taxable territory	Insurance Companies carrying on insurance business located in the taxable territory	0.000%	12.360%
1A	service by recovery agents	Recovery Agents	banking company or a financial institution or a non-banking financial company	0.000%	12.360%
2	Transportation of goods by road through a GTA which issues a consignment note	GTA	Person who pays or is liable to pay freight shall be treated as the person who receives the service	0.000%	3.090%
3	Sponsorship Services	Any Person located in the taxable territory	Body Corporate / Partnership Firm located in the taxable territory,	0.000%	12.360%
4	Legal Service by Advocate	Individual/ Firm of Advocates by way of support services located in the taxable territory	Any business entity located in the taxable territory	0.000%	12.360%
5	Service by an Arbitral Tribunal	Arbitral Tribunal located in the taxable territory	Any business entity located in the taxable territory	0.000%	12.360%
6	Support Service by Government or Local Authority to any Business Entity located in taxable territory excluding **(i)** renting of immovable property; and **(ii.)** speed post, express parcel post, life insurance and agency services provided by department of post **(iii.)** Service in relation to aircraft or a vessel, inside or outside the precincts of a port or airport by Government; **(iv.)**Transport of goods or passengers by Government	Government or local authority	Any Person	0.000%	12.360%
7	Services provided by any person located in a non-taxable territory and received by any person located in the taxable territory	any person located in a non-taxable territory	Any Person located in the taxable territory	0.000%	12.360%
8	Services by Director	Individual	Company / Body Corporate located in the taxable territory	0.000%	12.360%
APPLICABILITY OF SERVICE TAX UNDER JOINT CHARGE MECHANISM					
9	Renting of a motor cab designed to carry passengers to any person who is not engaged in a similar business (Non Abated Value)	Individual/HUF/ Firm/AOP	Company	6.180%	6.180%
10	Renting of a motor cab designed to carry passengers to any person who is not engaged in a similar business (Abated Value)	Individual/HUF/ Firm/AOP	Company	0.000%	4.944%
11	Supply of Man Power	Individual/HUF/ Firm/AOP	Company	3.090%	9.270%
12	Security Services	Individual/HUF/ Firm/AOP	Company	3.090%	9.270%
Rate of service tax on work contract When there is reverse charge and composition scheme applicable					
13	Works Contract (New construction)	Individual/HUF/ Firm/AOP	Company	2.472%	2.472%
14	Works Contract (Maintenance, restoration, repair of goods)	Individual/HUF/ Firm/AOP	Company	4.326%	4.326%
15	Works Contract (Other work contract including repair, maintenance, plastering of immovable property)	Individual/HUF/ Firm/AOP	Company	4.326%	4.326%