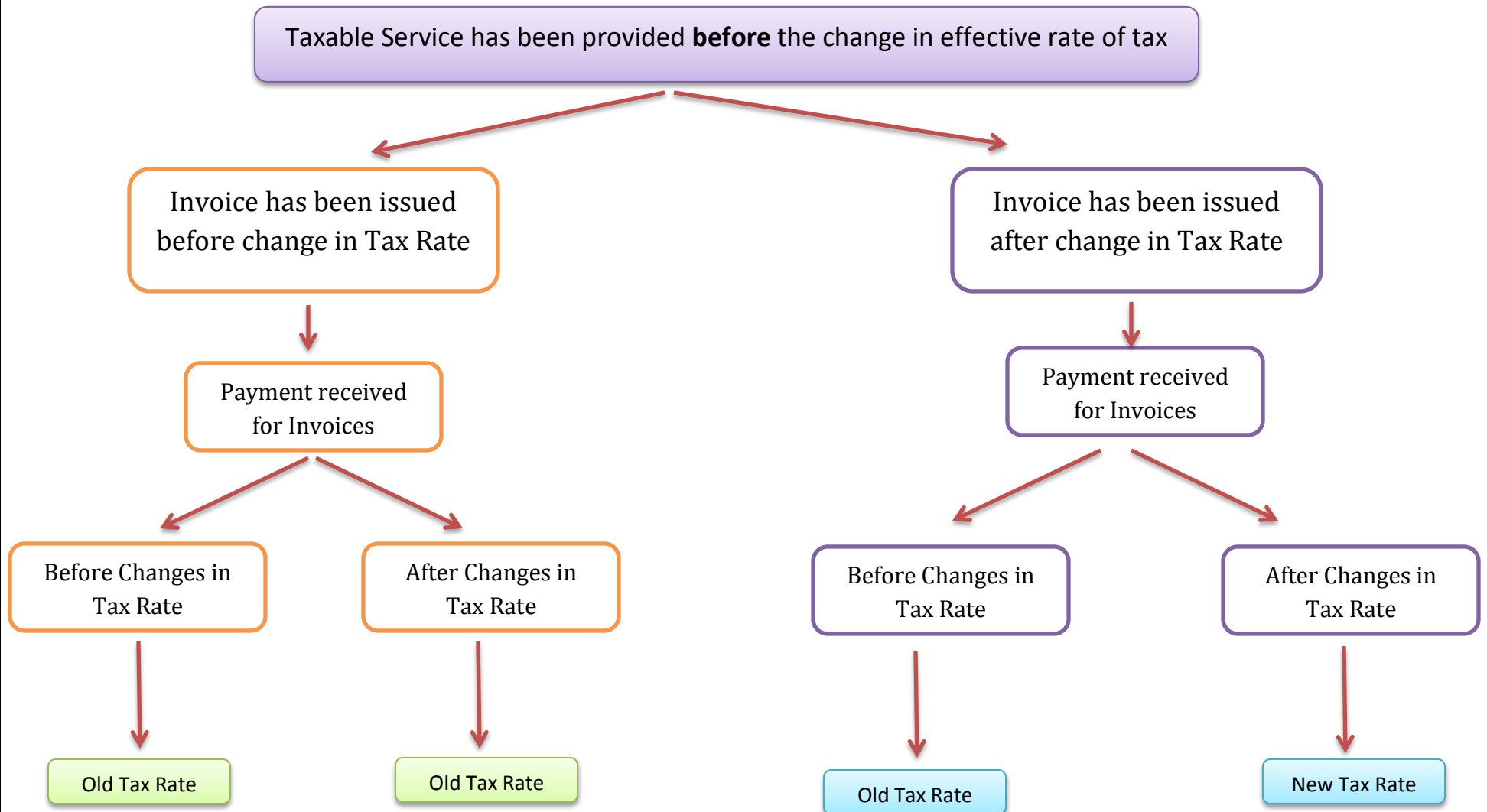


Analysis of Effective Service Tax Rate before and after changes in Service Tax Rate



Analysis of Effective Service Tax Rate before and after changes in Service Tax Rate

Taxable Service has been provided **after** the change in effective rate of tax

Invoice has been issued
before change in Tax Rate

Payment received
for Invoices

Before Changes in
Tax Rate

Old Tax Rate

After Changes in
Tax Rate

New Tax Rate

Invoice has been issued
after change in Tax Rate

Payment received
for Invoices

Before Changes in
Tax Rate

New Tax Rate

After Changes in
Tax Rate

New Tax Rate