

Abatement admissible for various Services under Service tax as on 01.10.08

Taxable Service	Abatement
Mandap Keeper	
- When Catering Service is also provided	40%
- When service is provided by Hotel as Mandap with catering	40%
Tour Operator	
- For package Tour	75%
- Other than package Tour	60%
- When accommodation alone is arranged	90%
Rent - A - Cab Operator	60%
Convention Service	
- When Catering Service is also provided	40%
Erection, Commissioning or Installation	
- When machines / equipments are also supplied	67%
Transport of Goods by Road (GTA)	75%
Commercial or Industrial Construction Services	67%
Outdoor Catering	
- When food is also with catering services	50%
Pandal & Shamiana	
- When Catering service is also provided	30%
Construction of Residential Complex	67%
Transport of Goods in Containers by Rail	70%
Banking & Financial Services - Financial Leasing	
- On Interest charged for equipment leasing & hire purchase	90%

Compiled by CA Hemant Malpani