

FIGHT SERVICES

(Applicable for CA-IPCC November 2011 Exam)

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FRESH BATCHES FOR MAY 2012

Starting from

01st November 2011

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COMMERCIAL TRAINING & COACHING SERVICES

(Applicable w.e.f. 01-07-2003)

Commercial Training or Coaching means *Any Commercial Training or Coaching Centre.*

Any Commercial Training or Coaching Centre means Institute providing commercial training or coaching in any field with or without issuance of Diploma or Certificate

Exemption

Sports Coaching, Pre-School Diploma or Degree Recognised under any Law, Vocation Training Institute (VTI), Recreational Training Institute (RTI).

RTI means recreational activities such as Dance, Singing, Martial Arts, Hobbies etc.

VTI means Industrial Training Institute affiliated to the National Council for Vocation Training.

Service Tax also applicable on Computer Training Institute

LEGAL CONSULTANCY SERVICES (Applicable w.e.f. 01-09-2009)

Advice, Consultancy or assistance in **ANY BRANCH OF LAW** provided by **BUSINESS ENTITY to ANOTHER BUSINESS ENTITY**.

BUSINESS ENTITY INCLUDES- AOP/BOI/COMPANY/FIRM

EXEMPTION

Service Provided to Individual

Appearance before Court

Service Provided by Individual

INFORMATION TECHNOLOGY SERVICES (Applicable w.e.f. 16-05-2008)

ITS Means Recorded in Machine Readable Form

Representation

Instruction

Data
Sound, Image

Source Code
Object Code

SCOPE OF TAXABLE SERVICE

Development

Study
Analysis
Design
Programming

Advice
Consultancy
related to
Software

Acquiring right
to use
Information
Technology
Software

Acquiring
right to use
IT Software
electronically

CUSTOM HOUSE AGENT SERVICES

(Applicable w.e.f. 15-06-1997)

CHA Means

Who is having License under Regulation of Custom Act 1962, Temporary or Otherwise

Taxable Service Provided by CHA

**In relation to Entry Departure
of Conveyance**

**In relation to Import Export
of Goods**

Practicing Chartered Accountant (Applicable w.e.f. 16-10-1998)

Practicing CA Means

Member of Institute of Chartered Accountant of India AND Holding Certificate of Practice

**Taxable Service
Provided by CA**

**Provided by CA in his Professional
Capacity**

Exemption

**Representation before Statutory
Authority in course of proceeding
under any law**

Cargo Handling Services (Applicable w.e.f. 16-08-2002)

Cargo Handling Services means

Loading, Unloading, Packing and Unpacking

Includes

CHS provided
for freight in
Special Container

Service provided
By container
freight Terminal

CHS incidental to
Freight

Service of Packing
with Transportation
of Cargo

Exemption

Export Cargo

Baggage

Mere Transportation of Goods

Agriculture Produce

Goods intended for Cold Store

Manpower Recruitment Services of Supply Agency Services

(Applicable w.e.f. 07-07-1997)

Any Services Directly, Indirectly
in any manner for Recruitment or
supply of manpower,
Temporary or Otherwise

SCOPE

Pre Recruitment
Screening

Verification of
Documents submitted
by Candidate

Campus
Recruitment Fee

Temporary supply
of Man-Power

Exemption

Direct Hiring from Contractual Labour

Consulting Engineer's Services (Applicable from 07-07-1997)

Consulting Engineer means

Qualified Engineer, Body Corporate, Firm Directly Indirectly rendering

Advice

Consultancy

Technical Assistance

SCOPE

Service Provided by Consulting Engineer

Computer Hardware

Computer Software

Deduction

R & D Cess paid on Transfer of Technology U/s 3 of Research & Development Cess Act, 1986

Exemption

Insurance Surveyor

Architecture

Certification Work

Erection, Commissioning & Installation Work