

Basic Concepts of Service Tax

Question 1

Briefly describe the role of a chartered accountant in the field of service tax consultancy.

Answer

The scope and ambit of Service Tax has increased immensely over the years. Positive List of Taxation approach was adopted by Government until 30.06.2012. In simple words, service tax used to be levy only on those services which were specified as taxable services. However, with effect from 01.07.2012, Negative List of Taxation approach has been adopted by Government. Consequently, service tax is leviable on **all services** barring those services which are specified in Negative List of Services under Section 66D of Finance Act, 1994.

This branch of Indirect Taxation offers enormous professional opportunities for professionals like Chartered Accountants. In fact, a chartered accountant with strong base in accounting coupled with his practical training is best suited for service tax consultancy. He can render following broad nature of services in the field of service tax:

- (a) **Advisory Services:** The commercial world does not understand the intricacies of ever increasing complexities of Service Tax Law. With the never-before extensive coverage of service tax on nearly all services with effect from 01.07.2012, a great deal of professional acumen is required to correctly interpret and apply practically the various applicable Rules, Notifications, Circulars etc. in the field of service tax. A chartered accountant definitely possesses the aforementioned professional acumen. Accordingly, he can render his valuable professional advice to his clients in the arena of service tax.
- (b) **Procedural Compliance:** The service tax law envisages certain procedures to be complied by its assessees. The foregoing procedural compliance include taking on-line registration [including on-line amendment in certain specific situations] followed by submission of certain documents, self-assessment of service tax liability, periodical payment of service tax [including compulsory on-line payment in those cases where an assessee has paid total service tax of Rupees ten lakh or more during the preceding financial year], compulsory filing of half-yearly returns and interface with the Excise Department Officials and Officers. If an assessee fails to comply with routine procedures, he will be subject to payment of interest and penalty. Thus, a chartered accountant with his vast experience and professional expertise can easily help his clients in ensuring smooth compliance of above-mentioned procedural requirements.
- (c) **Representation before Statutory Authorities:** A chartered accountant is allowed to appear before the concerned assessing authority, Commissioner [Appeals][first appeal] and Customs, Excise & Service Tax Appellate Tribunal[second appeal]. Here, a chartered

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accountant with his vast exposure to commercial world can effectively represent his clients and safeguard their interests before the concerned authorities. Further, when the matter goes up to the High Court or Supreme Court, a chartered accountant can professionally assist the advocates.

- (d) **Certification and audit:** The Department recognizes and accepts the certificates given by a chartered accountant. For instance, before granting refund to the assessee, the Department usually asks the assessee to submit a certificate from a chartered accountant that if the refund is granted to the assessee, it would not be unjustly enriched at the expense of another person. In addition, as and when the department asks an assessee to submit his financial statements for any financial year, the department insists that those financial statements should be duly audited by a chartered accountant. Thus, service tax offers tremendous scope to the chartered accountants in respect of certificate and audit function.
- (e) **Exclusive & Lucrative Area of Practice:** Traditionally, Chartered Accountants have been practicing in the areas of Direct Taxes, Auditing and Accounting. However enhancement in the purview of Service Tax has offered a new area of practice for Chartered Accountants. Looking from a different perspective, the area of Direct Taxes is nearly saturated and , therefore, it does not offer opportunities of firstly entering and thereafter growing to newly qualified Chartered Accountants. On the contrary, in the area of Service Tax Practice comparatively there are better opportunities for newly qualified Chartered Accountants. Institute of Chartered Accountants of India (ICAI) is also helping Chartered Accountants to go for Service Tax Practice by organising several short-term courses such as Certificate Course in Indirect Taxes, Two/Three day enabling course in Service Tax. Thus, a chartered accountant who is willing to enter in the area of service tax has a very bright future provided he regularly updates his knowledge and put in determined and dedicated efforts.

Question 2

Name any five rules which are applicable to Service Tax.

Answer

The names of various rules applicable to service tax have been exhibited in the following table:

S.No.	Name of the Relevant Rules
1.	Service Tax Rules, 1994
2.	Service Tax (Advance Ruling) Rules, 2003
3.	CENVAT Credit Rules, 2004
4.	Service Tax (Registration of Special Category of Persons) Rules, 2005
5.	Service Tax (Determination of Value) Rules, 2006

6.	Service Tax (Publication of Names) Rules, 2008
7.	Service Tax (Provisional Attachment of Property) Rules, 2008
8.	Point of Taxation Rules, 2011
9.	Service Tax (Compounding of Offences) Rules, 2012
10.	Service Tax (Settlement of Cases) Rules, 2012
11.	Place of Provision of Services Rules, 2012

[Note: Students may mention any five of above eleven rules]

Question 3

Define the following terms in terms of Finance Act, 1994

- (i) Advertisement
- (ii) Business Entity
- (iii) Declared Service
- (iv) Goods
- (v) Goods Transport Agency
- (vi) Metered Cab
- (vii) Person
- (viii) Process amounting to manufacture
- (ix) Renting
- (x) Support Services
- (xi) Taxable Service
- (xii) Works Contract
- (xiii) Bundled Service

Answer

Section 65B has been inserted by Finance Act, 2012 with effect from 01.07.2012. Section 65B has statutory defined certain terms. Thus, statutory definitions of all the above terms as per section 65B are given in the following table:

S.No.	Term	Relevant Definition	Relevant Section
(i)	Advertisement	" <i>Advertisement</i> " means any form of presentation for promotion of, or bringing awareness about any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person.	65B(2)
(ii)	Business Entity	" <i>Business Entity</i> " means any person ordinarily carrying out any activity relating to industry,	65B(17)

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		commerce or any other business or profession.	
(iii)	Declared Service	<i>"Declared Service"</i> means any activity carried out by a person for another person for consideration and declared as such under section 66E.	65B(22)
(iv)	Goods	<i>"Goods"</i> means every kind of movable property other than actionable claim and money; and includes securities, growing grass and things attached to or forming part of the land which are agreed to be severed before sale or under the contract of sale.	65B(25)
(v)	Goods Transport Agency	<i>"Goods Transport Agency"</i> means any person who provides service in relation to transport of goods by road and issue consignment note, by whatever name called.	65B(26)
(vi)	Metered Cab	<i>"Metered Cab"</i> means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicle Act, 1988 (59 of 1988) and the rules made thereunder.	65B(32)
(vii)	Person	"person" includes,— (i) an individual, (ii) a Hindu undivided family, (iii) a company, (iv) a society, (v) a limited liability partnership, (vi) a firm, (vii) an association of persons or body of individuals, whether incorporated or not, (viii) Government, (ix) a local authority, or (x) every artificial juridical person, not falling within any of the preceding sub-clauses.	65B(37)
(viii)	Process amounting to	<i>"Process amounting to manufacture or production of goods"</i> means a process on which	65B(40)

	manufacture	duties of excise are leviable under section 3 of the Central Excise Act, 1944 (1 of 1944) or any process amounting to manufacture of alcoholic liquors for human consumption, opium, Indian hemp and other narcotic drugs and narcotics on which duties of excise are leviable under any State Act for the time being in force.	
(ix)	Renting	" <i>Renting</i> " means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.	65B(41)
(x)	Support Services	" <i>Support services</i> " means infrastructural, operational, administrative, logistic, marketing or any other support of any kind comprising functions that entities carry out in ordinary course of operations themselves but may obtain as services by outsourcing from others for any reason whatsoever and shall include advertisement and promotion, construction or works contract, renting of immovable property, security, testing and analysis.	65B(49)
(xi)	Taxable Service	" <i>Taxable service</i> " means any service on which service tax is leviable under section 66B.	65B(51)
(xii)	Works Contract	" <i>works contract</i> " means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property.	65B(54)
(Xiii)	Bundled Service	"bundled service" means a bundle of provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or	Explanation to Section 66F(3)

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		services. In order to truly appreciate the concept of 'bundled service', a couple of examples are given below: (A) Service of stay in a hotel is often combined with a service of laundering of certain specified items of clothing per day. (B) Transport by air is often combined by catering on board.	
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Question 4

State briefly whether service tax will be levied in each of the following independent cases:

- (i) *Services provided in the State of Rajasthan by a person having a place of business in the State of Jammu and Kashmir.*
- (ii) *Agency Services provided by Raj Ltd. [located in taxable territory] in October, 2012 for rupees one lakh to Harpreet Ltd. [which is also located in taxable territory]*
- (iii) *Service provided to an Export oriented unit located in India.*
- (iv) *Kirti Ltd.[service provider] is a German Company. It renders a service to a **subsidiary** of Tata Ltd. [an Indian Company] **located abroad**. However, payment to Kirti Ltd. has been made by holding Indian Company.*
- (v) *Nitin Ltd. provided Services to Indian Oil Corporation from vessels located in the continental shelf of India for the purposes of prospecting natural gas for ₹ 50 lakh in September, 2012.*

Answer

- (i) As per section **64(1)** of the Finance Act, 1994, service tax provisions do not extend to the State of Jammu and Kashmir. However, since service tax is a destination based consumption tax, service provided in Rajasthan from Jammu and Kashmir would be liable to service tax.
- (ii) According to Section 66B of Finance Act, 1994 with effect from 01.07.2012 service tax shall be levied on the value of all services other than those specified in the negative list, provided or agreed to be provided in the taxable territory by one person to another. In the present context, Raj Ltd. and Harpreet Ltd. are two different persons in terms of definition of term 'person' under section 65B(37) of Finance Act, 1994. Since service provider [Raj Ltd.] and service recipient [Harpreet Ltd.] are located in taxable territory and Agency Services [which fall within the purview of support services] are taxable, service tax will be levied on said services at the prevailing rate of 12.36% of the gross amount charged of ₹ 1,00,000/-

- (iii) Looking from another perspective, Agency Services fall within the purview of Rule 3 of Place of Provision of Services Rules, 2012. According to foregoing Rule 3, the place of provision of a service shall be the location of the recipient of service. Since service recipient is located in taxable territory, Agency Services under consideration will be subject to service tax @ 12.36% on the gross amount charged of ₹ 1,00,000/-
- (iv) Service provided to export oriented undertaking located in India is liable to service tax because service provider as well as service recipient are located in taxable territory.
- (v) Section 64(1) of the Finance Act, 1994 provides that provisions of service tax law extend to whole of India except the State of Jammu & Kashmir. Service tax is usually required to be paid by service provider in terms of Section 68(1) of Finance Act, 1994. In this case, service tax will not be attracted because services have been provided in non-taxable territory. According to provisions of section 66B of Finance Act, 1994, service tax is levied only when services are provided in taxable territory.

Statutory definition of term “India” is given in Section 65B (27) of Finance Act, 1994. A careful perusal of foregoing definition reveals that India means the installations, structures and vessels located in the continental shelf of India and exclusive economic zone of India for the purpose of prospecting or extraction or production of mineral oil and natural gas and supply thereof.

Since in the present case, Nitin Ltd. provided services to Indian Oil Corporation from vessels located in the continental shelf of India for the purposes of prospecting natural gas, it implies that services have been provided in taxable territory by one person to another for consideration. In other words, all the requirements of charging section 66B get satisfied. Therefore, service tax is leviable in the present case.

Question 5

Define the term “Negative List”. Specify any eight services which have been included in Negative List of Services.

Answer

According to Section 65B (34) of Finance Act, 1994 “negative list” means the services which have been listed in section 66D. Following Seventeen services have been listed in Section 66D.

S.No.	Description
1.	Services by Government or a local authority excluding the following services to the extent they are not covered elsewhere— (i) services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;

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	(iii) transport of goods or passengers; or (iv) support services, other than services covered under clauses (i) to (iii) above, provided to business entities;
2.	services by the Reserve Bank of India;
3.	services by a foreign diplomatic mission located in India;
4.	services relating to agriculture or agricultural produce by way of— (i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or seed testing; (ii) supply of farm labour; (iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (v) loading, unloading, packing, storage or warehousing of agricultural produce; (vi) agricultural extension services; (vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;
5.	trading of goods;
6.	any process amounting to manufacture or production of goods;
7.	selling of space or time slots for advertisements other than advertisements broadcast by radio or television;
8.	service by way of access to a road or a bridge on payment of toll charges;
9.	betting, gambling or lottery;
10.	admission to entertainment events or access to amusement facilities;
11.	transmission or distribution of electricity by an electricity transmission or distribution utility;
12.	services by way of— (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; (iii) education as a part of an approved vocational education course;

13.	services by way of renting of residential dwelling for use as residence;
14.	services by way of— (i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount; (ii) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers;
15.	service of transportation of passengers, with or without accompanied belongings, by— (i) a stage carriage; (ii) railways in a class other than— (A) *first class; or (B) *an air-conditioned coach; (iii) metro, monorail or tramway; (iv) inland waterways; (v) public transport, other than predominantly for tourism purpose, in a vessel between places located in India and (vi) metered cabs, radio taxis or auto rickshaws.
16.	services by way of transportation of goods— (i) By road except the services of - (A) a goods transportation agency; or (B) a courier agency; (ii) by an aircraft or a vessel from a place outside India upto the customs station of clearance in India; or (iii) by inland waterways;
17.	Funeral, burial, crematorium or mortuary services including transportation of the deceased.

(Note: out of the above seventeen services, students may specify any eight services)

Question 6

What is objective of government for bringing certain services within the purview of 'Declared Services'? What services have fall within the scope of Declared Services?

Answer

In the definition of 'service' given under section 65B(44) of the Act it has been stated that service include a 'declared service'. The phrase 'declared service' means any activity carried out by a person for another person for consideration and declared as such under section 66E.

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The objective of bringing certain services within the purview of 'declared service' is to remove any ambiguity for the purpose of uniform application of law all over the country.

Following services have been brought within the ambit of 'Declared Service' under section 66E of Finance Act, 1994 with effect from 01.07.2012:

S.No.	Description	Section
(a)	Renting of Immovable Property	66E(a)
(b)	Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of completion certificate by the competent authority	66E(b)
(c)	Temporary transfer or permitting the use or enjoyment of any intellectual property right	66E(c)
(d)	Development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software	66E(d)
(e)	Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act	66E(e)
(f)	Transfer of goods by way of hiring, leasing, licensing or in any such manner without transfer of right to use such goods	66E(f)
(g)	Activities in relation to delivery of goods on hire purchase or any system of payment by installments;	66E(g)
(h)	Service portion in the execution of a works contract;	66E(h)
(i)	Service portion in an activity wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as a part of the activity	66E(i)

Question 7

Specify any three services which were taxable up to 30.06.2012 but have been exempted with effect from 01.07.2012.

Answer

List of services taxable earlier but exempted w.e.f 01.07.2012

S. No.	Name of the Services
1	Sale of Space or Time Slots for Advertisement other than Advertisement Broadcasts by Radio or Television
2	Copyright Services – Copyright in respect of original Literary, Dramatic, Musical, Artistic Works and Cinematography Films
3	Transport of Goods through Inland Waterways

Question 8

Specify any ten services which were exempted upto 30.06.2012 but have become taxable with effect from 01.07.2012.

Answer

Illustrative list of services exempted earlier but taxable w.e.f 01.07.2012

S. No.	Name of the Services
	<u>Services related to Construction</u>
1	Construction of Boundary Wall
2	Construction of Parking Area
3	Service of cutting of Plot and Development of colonies received by the builders etc.
4	Residential Complex of units ranging between 2-12 units (more than one unit)
5	Private Roads
6	Services provided to Non – Commercial Organization in respect of buildings which are used for other than Religious Purpose.
7	Services provided in respect of Construction of hospitals to any person other than Government or Governmental Authority or Local Authorities
8	Services provided in respect of Construction of buildings to be used for the purpose of Education to any person other than Government or Governmental Authority or Local authorities
9	Repair and Maintenance of Port, Railways, Airport etc.
10	Site Formation Services in relation to Water Sheds
	<u>Transportation</u>
11	Transport of Passenger by Rail in AC class
12	Transport of Goods by Ropeway
13	Transport of Goods by Rail
14	Tourism Boats
15	Banking and Financial Services provided to the Government in relation to the collection of duties or taxes
16	Authorised Service Station Service in respect of Three Wheelers and Truck
17	Handling of Export Cargo
18	Handling of Passenger Baggage

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S. No.	Name of the Services
	<u>Services related to Renting</u>
19	Renting of Immovable Property other than the following: - Residential Dwelling for use as Residence - Vacant Land, with or without a structure incidental to its use, relating to agriculture - By Reserve Bank of India - By Government or Local Authority to all non business entity.
	<u>Services related to Port/ Airport</u>
20	Services provided by fire service agencies within a port/airport.
21	Services provided by aircraft operator in relation to transport of goods for export in an aircraft within a port/ airport.
22	Site formation and clearance, excavation and earthmoving and demolition services provided within a port/airport.
	<u>Telecommunication services</u>
23	Services provided by Telecommunication Companies located outside India
24	Local Telephone Exchange (Intercom Facilities)
25	Hotel Telephone calls
	<u>Entertainment</u>
26	The activities by a performing artist in any form of Art (other than Folk or Classical Art Forms of music, dance, or theatre) such as western music or dance, modern theatres, performance of actors in films or television serials.
	Business
27	Services provided by Non Executive directors provided there is no employer-employee relationship
28	Non-Compete Fees
29	Unregistered IPR
30	Services provided by Individual Advocates to Business Entity(other than Individual Advocates or Partnership Firm of Advocates) having turnover more than 10 lacs in preceding financial year.
	<u>Miscellaneous</u>
31	Services received by RBI

S. No.	Name of the Services
32	Private Tuitions Services provided by Individual
33	Horse Breeding Services
34	Services provided by Marriage Bureau/ Match Makers
35	Services provided by Palmist/ Astrologer
36	Handling Charges & Transaction Charges collected from Investors under stock Broker Services.
37	Services provided in relation to storing, keeping or maintaining medical records of an Individual.
38	Services provided by Florists in relation to decoration.
39	Services in respect of holding of Seminar/ Conference for a consideration.
40	Services provided by a visa facilitator in the form of assistance to individuals.
41	Abacus Training
42	Auction of property under directions or orders of a Court of Law
43	Government property auctioned by any person acting as an Auctioneer
44	Cargo Handling services provided within Mining area
45	Security Services provided by security forces such as CISF to private parties
46	Foreign Language Translators
47	Persons (other than those for whom a specific exemption has been given) such as Participants, Commentators, cheer leaders etc. associated with any sports events organized by non-recognized sports body.
48	Visit Fees to Museum
49	Following services provided to GTA: (i) Clearing & Forwarding Agent's service (ii) Manpower Recruitment or Supply Agency's service (iii) Cargo handling Services (iv) Storage and Warehousing Services (v) Business Auxiliary services (vi) Packaging Services (vii) Business Support Services
50	Services of Cook as an individual, .i.e. Halwai

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S. No.	Name of the Services
51	Services of designing for setting up temporary structures/ settings for shootings
52	Underwriting fee (Commission) received by primary dealer's dealing in Government securities
53	Support Services provided by Government
54	Services of General Insurance Business provided under following Schemes: (i) Personal Accident Social Security (ii) Comprehensive Crop Insurance Scheme. (iii) Premium collected on insurance of export of goods from India (iv) Premium received from Re-insurance both domestic and overseas (v) All business or which premium is booked outside India (vi) Small transactions involving premium of less than rupees fifty except motor insurance
55	Wet Cleaning Services
56	Job of Dyeing, darning etc (Rafoo) carried out by a dry cleaner even if mentioned in the invoice
57	Services provided by amateur photographer.
58	Service provided by incubatee in excess of ₹ 50 Lacs.
59	Development and supply of content for use in all services apart from telecommunication, advertisement, internet or website
60	Parking charges collected by developers for construction of parking area.
61	Membership fees paid to institutions like Medical Council of India, Bar Council etc
62	Tour Guide services
63	Waste management services
64	Ocean freight
65	Bar tendering services
66	Concierge desk services provided to individuals for a consideration
67	Commentator services
68	Emcee services
69	Escorts services
70	Effluent Treatment Plant Services

S. No.	Name of the Services
71	Meditation Centre Services other than covered under section 12AA of the Income-tax Act, 1961(43 of 1961)
72	Pet Care Services
73	Merely Canvassing Advertisement for publishing on a commission basis

[Note: students may specify any 10 services in their answer]

Question 9

According to Section 65B (44) the term “service”, inter alia, means any activity carried out by a person for another for consideration. In this background, explain the meaning of monetary consideration as well as non-monetary consideration. Further, why non-monetary consideration is also important?

Answer

'Monetary consideration' means any consideration received in the form of money. According to Section 65B(33) “money” means legal tender, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler cheque, money order, postal or electronic remittance or any such similar instrument but shall not include any currency that is held for its numismatic value. On the other hand, 'Non-monetary consideration' essentially means compensation in kind. For instance:

- (A) Supply of goods and services in return for provision of service.
- (B) Refraining or forbearing to do an act in return for provision of service.
- (C) Tolerating an act or situation in return for provision of a service.
- (D) Doing or agreeing to do an act in return for provision of a service.

Significance of non-monetary consideration

The significance of Non-monetary consideration lies in the fact that service tax is required to be paid on the total consideration [which not only includes monetary consideration but non-monetary consideration also] accruing to the service provider. The monetary value of non-monetary consideration is determined and added to the value of monetary consideration for determining the total consideration accruing to the service provider.

Exercise

1. What prompted Central Government to levy Service Tax?
2. Describe the various sources that provide statutory provisions relating to service tax.

[Hint: Finance Act 1994, Rules, Notifications, Circulars or Office Letters (Instructions), Orders, Trade Notices]

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3. Which committee recommended the introduction of service tax?
[Hint: Dr. Raja Chelliah Committee on Tax Reforms]
4. Who has the power to levy service tax – Union or States? Discuss.
5. From which Entry of the Union List of the Constitution, does the authority to levy service tax arise?
6. Under which Act, does the service tax is levied?
7. Write a note on administration of service tax.
8. What do you mean by selective and comprehensive coverage of services for the purpose of service tax? Which system is being adopted in India?

Hint

Selective coverage of Services	From 01.07.1994 to 30.06.2012
Comprehensive coverage of Services	From 01.07.2012

9. Name any three officials/officers connected with administration of service tax.

Hint

- (i) Inspector of Central Excise Department.
- (ii) Superintendent of Central Excise Department.
- (iii) Assistant Commissioner of Central Excise Department.
- (iv) Deputy Commissioner of Central Excise Department.
- (v) Joint Commissioner of Central Excise Department.
- (vi) Additional Commissioner of Central Excise Department.
- (vii) Commissioner of Central Excise Department.

(Note: Students may name any of above officials/officers of Central Excise Department)

10. What is meaning of the terms 'activity' and 'consideration' in definition of service under section 65B(44) of Finance Act, 1994.