

Exemptions and Abatements

Question 1

List any ten taxable services which have been exempted from payment of service tax by virtue of Notification No. 25/2012-S.T. dated 20.06.2012 with effect from 01.07.2012.

Answer

Notification No. 25/2012-S.T. dated 20.06.2012-S.T. has granted exemption to thirty nine taxable services with effect from 01.07.2012. The following table lists all the thirty nine taxable services:

S.No.	Description
1.	Services provided to the United Nations or a specified international organization.
2.	Health care services by a clinical establishment, an authorised medical practitioner or para-medics.
3.	Services by a veterinary clinic in relation to health care of animals or birds.
4.	Services by an entity registered under section 12AA of the Income tax Act, 1961 by way of charitable activities
5.	Services by a person by way of- (a) renting of precincts of a religious place meant for general public; or (b) conduct of any religious ceremony.
6.	Services provided by - (a) an arbitral tribunal to- (i) any person other than a business entity; or (ii) a business entity with a turnover upto rupees ten lakh in the preceding financial year; (b) an individual as an advocate or a partnership firm of advocates by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with a turnover upto rupees ten lakh in the receding financial year; (c) A person represented on an arbitral tribunal to an arbitral tribunal;

S.No.	Description
7.	Services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies, on human participants by a clinical research organisation approved to conduct clinical trials by the Drug Controller General of India.
8.	Services by way of training or coaching in recreational activities relating to arts, culture or sports.
9.	Services provided to or by an educational institution in respect of education exempted from service tax, by way of - (a) auxiliary educational services; or (b) renting of immovable property
10.	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a tournament or championship organized by a recognized sports body; (b) another recognised sports body.
11.	Services by way of sponsorship of sporting events organised- (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympics Committee of India, Special Olympics Bharat; (c) by Central Civil Services Cultural and Sports Board; (d) as part of national games, by Indian Olympic Association; or (e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme.
12.	Services provided to the Government or local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration, of - (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; (d) canal, dam or other irrigation works;

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S.No.	Description
	(e) pipeline, conduit or plant for (i) water supply (ii) water treatment (iii)sewerage treatment or disposal; or (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the <i>Explanation</i> 1 to clause 44 of section 65 B of the said Act;
13.	Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration, of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) building owned by an entity registered under section 12AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public; (d) a pollution control or effluent treatment plant, except located as a part of a factory; or (e) A structure meant for funeral, burial or cremation of deceased;
14.	Services by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) an airport, port or railways including monorail or metro (b) single residential unit otherwise as a part of a residential complex; (c) low- cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) post- harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.
15.	Temporary transfer or permitting the use or enjoyment of a copyright covered under clause (a) or (b) of sub-section (1) of section 13 of the Indian Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical, artistic works or cinematograph films.
16.	Services by a performing artist in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, excluding services provided by such artist as a brand ambassador.

S.No.	Description
17.	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.
18.	Services by way of renting of a hotel, inn, guest house, club, campsite or other commercial places meant for residential or lodging purposes, having declared tariff of a unit of accommodation below rupees one thousand per day or equivalent.
19.	Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having (i) the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year, and (ii) a licence to serve alcoholic beverages.
20.	Services by way of transportation by rail or a vessel from one port in India to another of the following goods - (a) petroleum and petroleum products falling under Chapter heading 2710 and 2711 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); (b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (c) defence or military equipments; (d) postal mail or mail bags (e) household effects; (f) newspaper or magazines registered with Registrar of Newspapers; (g) railway equipments or materials; (h) agricultural produce; (i) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; or (j) chemical fertilizer and oilcakes.
21.	Services provided by a goods transport agency by way of transportation of - (a) fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage; (b) goods where gross amount charged on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or (c) goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty.
22.	Services by way of giving on hire - (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or

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S.No.	Description
	(b) to a goods transport agency, a means of transportation of goods.
23.	Transport of passengers, with or without accompanied belongings, by - (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) <i>a contract carriage for the transportation of passengers, excluding tourism, conducted tour, charter or hire; or</i> (c) <i>Ropeway, cable car or aerial tramway</i>
24.	Services by way of motor vehicle parking to general public excluding leasing of space to an entity for providing such parking facility;
25.	Services provided to the Government or a local authority or governmental authority by way of - (a) carrying out any activity in relation to any function, ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or (b) repair or maintenance of a vessel or an aircraft;
26.	Services of general insurance business provided under following schemes - (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram SwarozgarYojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi BimaYojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) RashtriyaSwasthyaBimaYojana; or

S.No.	Description
	(o) Coconut Palm Insurance Scheme;
27.	Services provided by an incubatee up to a total business turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total business turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not lapsed from the date of entering into an agreement as an incubatee;
28.	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force to its own members by way of reimbursement of charges or share of contribution - (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of service tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.
29.	Services by the following persons in respective capacities - (a) a sub-broker or an authorised person to a stock broker; (b) an authorised person to a member of a commodity exchange; (c) a mutual fund agent to a mutual fund or asset management company; (d) distributor to a mutual fund or asset management company; (e) a selling or marketing agent of lottery tickets to a distributor or a selling agent; (f) a selling agent or a distributor of SIM cards or recharge coupon vouchers; or (g) a business facilitator or a business correspondent to a banking company or an insurance company in a rural area. (h) Sub-contractor providing services by way of works contract to another contractor providing works contract service which are exempt
30.	Carrying out an intermediate production process as job work in relation to - (a) agriculture, printing or textile processing; (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986); (c) any goods on which appropriate duty is payable by the principal manufacturer; or (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder

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	coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines up to an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year.
31.	Services by an organiser to any person in respect of a business exhibition held outside India.
32.	Services by way of making telephone calls from - (a) departmentally run public telephones; (b) guaranteed public telephones operating only for local calls; or (c) free telephone at airport and hospitals where no bills are being issued.
33.	Services by way of slaughtering of bovine animals.
34.	Services received from a service provider located in a non- taxable territory by - (a) the Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; or (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities. (c) A person located in a non-taxable territory.
35.	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.
36.	Services by Employees' State Insurance Corporation to persons covered under the Employees' Insurance Act, 1948 (34 of 1948).
37.	Services by way of transfer of a going concern, as a whole or an independent part thereof.
38.	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.
39.	Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the constitution.

[Note: Students may give name of any 10 services out of above 39 services while answering this question]

Question 2

Are repair, maintenance of airports, ports and railways liable to tax with effect from 01.07.2012?

Answer

Yes. They are liable to service tax. However, amount of service tax paid will be available as input tax credit to railways, port or airport authority, if other conditions are met. Looking from another perspective, the benefit of exemption which was earlier available under **Notification No. 54/2010-S.T. dated 21.12.2010** will no longer be available on or after 01.07.2012.

Question 3

Whether the exemption provided in the Exemption Notification No. 25/2012 dated 20.06.2012 to services by way of construction of roads, airports, railways, transport terminals, bridges, tunnels, dams etc., is also available to the sub-contractors who provide input service to these main contractors in relation to such construction?

Answer

According to section 66F reference to a service by nature or description in the Act shall not include reference to a service which is used for providing main service. Therefore, if any person is providing services, in respect of projects involving construction of roads, airports, railways, transport terminals, bridges, tunnels, dams etc., such as architect service, consulting engineer service, which are used by the contractor in relation to such construction, the benefit of the specified entries in the mega-exemption would not be available to such persons unless the activities carried out by the sub-contractor independently and by itself falls in the ambit of the exemption.

It has to be appreciated that the wordings used in the exemption are 'services by way of construction of roads etc' and not 'services in relation to construction of roads etc'. It is thus apparent that just because the main contractor is providing the service by way of construction of roads, airports, railways, transport terminals, bridges, tunnels, dams etc., it would not automatically lead to the conclusion that services provided by the sub-contractor to the main contractor shall also be an exempt service.

However, a sub-contractor providing services by way of works contract to the main contractor, providing exempt works contract services, has been exempted [vide entry No. 29(h) of *Notification No. 25/2012 dated 20.06.2012*] from service tax if the main contractor is engaged in providing exempt services of works contracts. It may be noted that the exemption is available to sub-contractors engaged in works contracts and not to other outsourced services such as architect or consultants

Question 4

Whether service tax will be leviable in respect of transportation services provided by Raghav Goods Transport Agency in each of the following independent cases in October, 2012:

Name of the Customer	Nature of services provided	Amount charged
Raj Jaggi	Transportation of milk	₹20,000

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Abhishek Batra	Transportation of books on a consignment transported in a single goods carriage	₹3,000
Manoj Garg	Transportation of chairs for a single consignee in the goods carriage	₹600

Answer

The issue of levability of service tax in each of the above cases has been discussed in the following table

Name of the Customer	Nature of services provided	Amount charged	Service Tax implications, if any
Raj Jaggi	Transportation of milk	₹20,000	No service tax is leviable because of exemption to Transportation of milk, amongst other things, by virtue of entry no. 21(a) of <i>Notification No. 25/2012-S.T. dated 20.06.2012</i> .
Abhishek Batra	Transportation of books on a consignment transported in a single goods carriage	₹3,000	Service Tax is leviable. Exemption under entry no. 21(b) of <i>Notification No. 25/2012-S.T. dated 20.06.2012</i> is available only in those cases where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed ₹1,500/-.
Manoj Garg	Transportation of chairs for a single consignee in the goods carriage	₹600	No service tax is leviable because of Exemption under entry no. 21(c) of <i>Notification No. 25/2012-S.T. dated 20.06.2012</i> . The foregoing entry provides exemption of transportation of goods where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed ₹750/-.

Question 5

List any five taxable services in respect of which abatement has been provided by *Notification No. 26/2012-S.T. dated 20.06.2012 with effect from 01.07.2012*.

Answer

In all twelve taxable services have been provided the benefit of abatement with effect from 01.07.2012 vide *Notification No. 26/2012-S.T. dated 20.06.2012*. However, it is also worth highlighting that in order to claim abatement in respect of specified taxable services, certain conditions are also required to be fulfilled which have been exhibited in the following table:

Sl. No.	Description of taxable service	Abatement percentage of the amount charged by service provider for providing relevant taxable service	Taxable Percentage of the amount charged by service provider for providing relevant taxable service	Conditions
(1)	(2)	(3)	(4)	(5)
1	Services in relation to financial leasing including hire purchase	90	10	Nil.
2	Transport of goods by rail	70	30	Nil.
3	Transport of passengers, with or without accompanied belongings by rail	70	30	Nil.
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function)	30	70	CENVAT credit on any goods classifiable under Chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.

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Sl. No.	Description of taxable service	Abatement percentage of the amount charged by service provider for providing relevant taxable service	Taxable Percentage of the amount charged by service provider for providing relevant taxable service	Conditions
(1)	(2)	(3)	(4)	(5)
	together with renting of such premises			
5	Transport of passengers by air, with or without accompanied belongings	60	40	CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	40	60	Same as above.
7	Services of goods transport agency in relation to transportation of goods.	75	25	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
8	Services provided in relation to chit	30	70	Same as above.

Sl. No.	Description of taxable service	Abatement percentage of the amount charged by service provider for providing relevant taxable service	Taxable Percentage of the amount charged by service provider for providing relevant taxable service	Conditions
(1)	(2)	(3)	(4)	(5)
9	Renting of any motor vehicle designed to carry passengers	60	40	Same as above.
10	Transport of goods in a vessel	50	50	Same as above.
11	Services by a tour operator in relation to,- (i) a package tour	75	25	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii) The bill issued for this purpose indicates that it is inclusive of charges for such a tour.
	(ii) a tour, if the tour operator is providing services solely of arranging or booking accommodation for any person in relation to a tour	90	10	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.

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Sl. No.	Description of taxable service	Abatement percentage of the amount charged by service provider for providing relevant taxable service	Taxable Percentage of the amount charged by service provider for providing relevant taxable service	Conditions
(1)	(2)	(3)	(4)	(5)
				(ii) The invoice, bill or challan issued indicates that it is towards the charges for such accommodation. (iii) This exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, only includes the service charges for arranging or booking accommodation for any person and does not include the cost of such accommodation.
	(iii) any services other than specified at (i) and (ii) above.	60	40	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii) The bill issued indicates that the amount charged in

Sl. No.	Description of taxable service	Abatement percentage of the amount charged by service provider for providing relevant taxable service	Taxable Percentage of the amount charged by service provider for providing relevant taxable service	Conditions
(1)	(2)	(3)	(4)	(5)
				the bill is the gross amount charged for such a tour.
12.	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly except where entire consideration is received after issuance of completion certificate by the competent authority	75	25	(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii) The value of land is included in the amount charged from the service receiver.

[Note: Students may mention the name of any of the above five taxable services along with the percentage of abatement and condition, if any, to be fulfilled.]

Question 6

How to calculate the aggregate value of ₹ 10 lakh in case of those taxable services where abatement is allowed

Answer

According to **Notification No. 26/2012 dated 20.06.2012** with effect from 01.07.2012 in case of certain taxable services, services tax is not leviable on full [gross] amount charged by the relevant service provider. To put it differently, these certain services are entitled for certain abatements from the gross amount charged. **For example**, in case of services provided by way of Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes service tax is leviable on 60% of the gross amount

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charged. Looking from another angle, the said services are entitled for 40% abatement of the gross amount charged.

For the purpose of calculating the aggregate value, the **gross amount charged is to be considered.**

Question 7

Rohit Computer Centre provided services of ₹8.4 lakh during the financial year 2011-12 in respect of repair and maintenance of computers under the unregistered brand name of "NIIT Computers". Is Rohit Computer Centre entitled for Small Service Provider Exemption of ₹10 lakh in the current financial year 2012-13 ?

Answer

Notification No. 33/2012-S.T. provides threshold exemption of ₹10 lakh in the current financial year if the aggregate value of taxable services rendered by a provider of taxable service from one or more premises does not exceed rupees ten lakh in the preceding financial year. However, the foregoing exemption will not be available to taxable services provided by a person under a brand name or trade name of another person, irrespective of the fact whether such brand name or trade name is registered or not. Since in the present case, Rohit Computer Centre provides taxable services under the brand name of another person, it is not entitled to avail threshold exemption of ₹10 lakh. The fact that such trade name is unregistered is wholly insignificant.

Question 8

Notification No. 40/2012 dated 20.06.2012 provides exemption from service tax to services provided to Special Economic Zone. However, in order to claim the foregoing exemption certain conditions are required to be fulfilled. What are those essential conditions?

Answer

Essential conditions for claiming exemption under Notification No. 40/2012 dated 20.06.2012

S. No.	Relevant Sub-Heading	Relevant Condition
(A)(i)	Mode of Exemption in case of services which are not wholly consumed in a SEZ	The exemption shall be granted by way of refund of Service Tax paid on specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorised operations.

S. No.	Relevant Sub-Heading	Relevant Condition
(A)(ii)	Mode of Exemption in case of services which are wholly consumed in a SEZ	Where specified serviced are received in SEZ and used for authorised operations are wholly consumed within the SEZ, then the person liable to pay tax, has been given option not to pay the service tax ab initio instead of the SEZ Unit or Developer claiming exemption by way of refund in terms of this Notification.
(A)(iii)	Meaning of the expression " wholly consumed "	The meaning of the expression "wholly consumed" will depend on Place of Provision Rules, 2012. Consequently, services will be treated as wholly consumed in accordance with following parameters: (i) Performance based services [which are classified under Rule 4 of Place of Provision Rules, 2012] will be treated as wholly consumed if the place where the services are actually performed is within SEZ. (ii) Immovable Property based services [which are classified under Rule 5 of Place of Provisions Rules, 2012] will be treated as wholly consumed if the place where property is located or intended to be located is within the SEZ. (iii) Residual services [which do not fall under either of above two categories] will be treated as wholly consumed if the recipient does not own or carry on any business other than the operations in SEZ.
(B)	Proportionate Refund in case of specified services which are not wholly consumed within SEZ	Where the specified services are not wholly consumed within SEZ i.e. shared between authorised operations in SEZ Unit and DTA Unit, refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates i.e. Maximum Refund: As per the formula given in Notification No 40/2012 dated 20.06.2012 $\text{Maximum refund} = \frac{\text{ST} \times \text{ET}}{\text{TT}}$

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S. No.	Relevant Sub-Heading	Relevant Condition
		where ST stands for service tax paid on services other than wholly consumed services (used for both SEZ and DTA Unit) ET stands for Export turnover of goods and services of SEZ Unit/Developer TT stands for Total turnover for the period Meaning of Terms: 1. "Export Turnover of Goods" means the value of final products and intermediate products cleared during the relevant period and exported 2. "Export Turnover of Services" means the value of export service calculated in the following manner, namely 3. Export Turnover of Services = Payments received during the relevant period for export of services Add: Export services whose provision has been completed for which payment had been received in advance in any period prior to the relevant period Less: Advances received for export services for which the provision of service has not been completed during the relevant period 4. "Total Turnover means sum total of the value of :- (i) All excisable goods cleared during the relevant period including exempted goods, dutiable goods and excisable goods exported (ii) Export turnover of services determined as per point (3) above and the value of all other services, during the relevant period
(C)	No CENVAT Credit	No CENVAT Credit of service tax paid on the specified services used for the authorised operations in a SEZ is allowed to be taken under the CCR, 2004 because SEZ Unit/Developer will be claiming refund of relevant amount of service tax. Looking from another perspective, SEZ

S. No.	Relevant Sub-Heading	Relevant Condition
		Unit/Developer cannot take the benefit from both the sides i.e. claiming refund of service tax as well as taking CENVAT Credit of the same Service Tax paid on specified services.
(D)	Maintenance of Proper Account of Receipt & Use of Specified Services	SEZ Unit/Developer desirous of availing exemption and or refund under this Notification is required to maintain proper account of Receipt and Use of the specified services on which exemption is claimed.