DECLARED SERVICES

Sr. No.	Section	Definition	Negative List	Valuation	POT	POPS	Exemption	Cenvat Credit
1	66E(a)	Renting Means	residential dwelling for use as residence	Value of rent received	**Rule-3** Continuous	**Rule -5** Place of location of	**Entry No.18**	If abatement claim then
Renting of immovale Property		allowing , permitting or granting		Less-Taxes on property	Supply of Service	immovable property	If Services by a hotel, inn	no cenvat credit allowed
		access, entry, occupation, use				subject to provision of **rule**	guest house, club by whatever name called,	
		Wholly or partly				**7 & 8**	for residential and lodging purpose having	
		in an immovable property		**Note:**-1. Interest, Penalty not allowed			declared tariff of a unit is below rs. 1000/-	
		with or without the transfer of		2.Proportionate Property tax allowed			per day or equivalent (including all amenitites	
		possession or control of the said		3.Adjustment of S.tax is allowed within			and without discount):-FULLY EXEMPT	
		immovable property and includes		a year if excess service tax paid due to			**Entry No.6**	
		letting, leasing, or other similar		not adjustment of taxes on property			Renting of hotels, inns, guest house clubs, camp-	
		arrangements					sites or other commerical places for residental	
							purpose Taxable value=60% of amount charged	

Sr. No.	Section	Definition	Negative List	Valuation	POT	POPS	Exemption	Cenvat Credit
2	66E(g)	Activites in relation to delivery of	no		**Rule-3** Continuous	**Rule-3** Location of Service	**Entry No.1**	No restriction so full
Delivery of goods on Hire Purchase		goods on			Supply of Service	receipient	Value = 10% of interest+Other charges	credit is allowed
		hire purchase or				subject to provision of **rule**	Other charges=lease management fees	
		any system of payment by				**7 & 8**	processing fees, documentation fees	
		installment					and administration fees	
		Goods is not taxable as per						
		article 366 clause 29A						
		option or obligation to purchase						
		is must						

Sr. No.	Section	Definition	Reverse Charge		POT	POPS	Exemption	Cenvat Credit
3	66E(f)	Transfer of goods			**Rule-3** Continuous	**Rule-3** Location of Service	**Entry No.22**	if benefit of **entry no.9**
Hiring, Leasing, Licensing etc of goods without transfer of right to use		by way of hiring, leasing	if Service provider is individual , HUF, Firm , LLP including AOP &		Supply of Service	receipient	a. if a motor vehcile mean to carry more than	is taken then no cenvat
		licensing or in such manner	located in taxable territory and providing service of renting of **MOTOR VEHICLES**			subject to provision of **rule 8**	12 passangers to a state transport undertaking	credit allowed
		without transfer of right to use	to carry passengers		**Rule-7** In case of		b. a means of transporation of goods to a	
		such goods	AND service received by a business entity registered as a body corporate located in		Reverse Charge	In case of hiring of means of	good transport agency	Cenvat credit of **input**
			taxable territory who is not engaged in similar business			transport excluding aircraft		**service of motor cab** is
			if abatement taken--100% by **SERVICE RECEIVER**			vessel but including yatch	**Entry No.9**	allowed 100% if
			if abatement not taken--50% by **SERVICE RECEIVER** 50% by **SERVICE PROVIDER**			upto 1 month	a. Renting of **MOTOR CABS** =Taxable value=40%	Service provider paying
						Rule-9(d) applies and POPS		40% service tax on value
						is location of service	motor cabs=6+1(driver) carry vehicle	allowed 40% if paying of
						provider	motor car =any vehicle for carry passengers	Service tax at full rate

Sr. No.	Section	Definition	Other Imporatant terms		POT	POPS	Exemption	Cenvat Credit
4	66E(d)	Development, Design, Programming			**Rule-3** Continuous	**Rule-3** Location of Service	**Other Imporatant terms**	
Information Technology Software related services		customisation, adaptation,	**Sale of Pre-packed or canned software** - Not taxable		Supply of Service	receipient	Software is also Intellectual property Services licensing of software is also	
		upgradation, enhancement,	On site development - Taxable			subject to provision of **rule 8**	taxable **u/s 66E (c)**	
		implementation of Information	**Licensing (electronic or paper form) to use pre-packed software**-Taxable			in case software amounts	If software is goods, hiring, licensing or leasing may amount to service	
		technology Software	If sale with computers-then goods & not liable to service tax			to goods, repair then may	**u/s 66E(f)**	
			Customized software is also taxable			fall in **Rule 4(a)**		

Sr. No.	Section	Definition	Other important terms	Valuation	POT	POPS	Exemption	Cenvat Credit
5	66E(c)	**temporary transfer** or		value in case of **Import of Technology**	**Rule-8** deals with	**Rule-3** Location of Service	**Entry No.15**	**Other important terms**
Intellectual property right related services		permitting the use or enjoyment of	1.Franchise agreement are liable to service	Service tax - R& D Cess paid	royalties and	receipient	covered u/s 13(1)(a) of copyright act-1957	1. if IPR is not goods then
		any intellecutal property right	tax not vat	**Note**- 1. Payment of cess **within 6 months**	payments relating	subject to provision of **rule 8**	relating to **ORIGINAL** literary (books), dramatic,	**temporary transfer** is tax-
		like Copyright, Patents, Trademarks	2.if IPR is good and there is sale then **VAT**	from the date of invoicing orcredit in a/c's	to ©,TM, design		(drama, plays) musical (songs) or artistic work or	able for service tax
		Design, any other similar right to	3.if IPR is good and there is transfer of right	2. Befor payment of service payment of	patents		cinematograph films for exhibition in a **cinema**	2.if IPR is not goods then
		an intengible property	to use then then **VAT**	cess is **must**			**hall** or **cinema theatre**	**permanenet transfer** is
			4.if IPR is good and there is no sale and no				**Entry No.46**	not liable to service tax
			transfer of right to use then **SERVICE TAX**				Exhibition of movie to distributor or AOP of which	
							exhibitor is a member	

Sr. No.	Section	Definition	Other important terms		POT	POPS	Exemption	Cenvat Credit
6	**66E (e)**	Agreeing to the obligation	Non competance agreements is provison of service and taxable		**Rule-3**	**Rule-5** or		
Agreeging to refrain from an act or to do an act		to refrain from an act or	penalty for early termination of agreement			**Rule-3** subject to provison		
		to tolerate an act or situation	prepayment charges on early payment of loan			of **rule 8**		
		to do an act				depend on basis services		

Sr. No.	Section	Definition	Negative List	Valuation	POT	POPS	Exemption	Cenvat Credit
7	**66E (i)**	service portion in any acitivity		**Rule-2 (c)**	**Rule-3**	**Rule 4 (b)**	**Entry No.19**	no cenvat credit of duties
Service portion in catering/restaurent transactions		wherein goods, being food or any		serving of food or other article for humar			in relation to serving of food or beverages by a	or cess paid on goods
		other article of human consumption		consumption or any drink includes alchoal			restaurent , eating joints, or mess **without** ac and	classify under ch 1 to 22
		or any drink is supplied in any		at a RESTAURENT			**CENTRAL** air-heating are **exempt**	of central excise act-1985
		manner as a part of the activity		**Value = 40% of total amount charged**			**Entry No.19A**	
							in relation to serving of food or beverages by a	cenvat credit on other
				serving of food or other article for humar			**canteen** maintained in a **factory** covered under	input, input services & CG
				consumption or any drink includes alchoal			the factories act-1948 **having** the facilites of **ac** and	would be subject to as
				at OUTDOOR CATERING			**CENTRAL air-heating** are **exempt** anytime during	per cenvat credit rule-2004
				Value = 60% of total amount charged			the year are exempt.	including reversal of credit
				OUTDOOR CATERING=Service of food and			**Entry No.4**	as per **rule 6** thereof
				beverage at a given place at a given time for			Bundle service food with premises together	
				a given number of people at an agreed price			with renting of premises	
							Value= 70% of total amount charged	

Sr. No.	Section	Definition	Other important terms	Valuation	POT	POPS	Exemption	Cenvat Credit
8	**66E (b)**	Construction of a complex,building	Note-1. If completion certificate is recd.	**IF ABATEMENT TAKEN**	**Rule-3**	**Rule -5**	**Entry No.12**	if abatement used then
Construction services except where entire consideration is receved after completion		civil structure or part thereof	and after that payment recevied then	Amount charged including land		subject to provison of	abatement of 75% if unit is	no cenvat credit allowed
		including a complex or building	it is sale of immovable property and out	**Add:-** fair market value of all goods and		**rule-7** and **rule -8**	residential unit and carpet area below 2000sq. Ft.	
		intended for sale to a buyer except	the ambit of service tax.	service supplied by the recepients			and price is below rs. 1 crore	
		where the entire consideration is		supplied under the same contract or any			in any other case abatement would be 70%	
		received **after issuance of compl-**		other contract				
		etion certificate by the competent		**Less:**-amount charged for such goods or			Value of land to be included in amount	
		authority.		service supplied by the recepients and			charged if abatement used	
				vat if any				
				IF ABATEMENT NO TAKEN				
				Value of land not taken				

Sr. No.	Section	Definition	Valuation		POT	POPS	Exemption	Cenvat Credit
9	66E (h)	includes	**Rule-2A(i) (Actual Basis)**	**Rule-2A(ii) (Deemed Basis)**	Rule 2 (c) and	Rule-4(a) place of actual	**Entry-12**	Cenvat credit allowed
Work Contract Services		service portion	Gross amount charged	Works contracts entered in to for execution	Rule 3	performance of work	if service provided to govt, a local authority	only on inputs services
		in the execution of a work contract	Less:1.vat or sales tax	of ORIGINAL WORK		or	or a government authority by way of construction	and CG
		Work contract includes	2.value of property in goods transferred in	Original works means		Rule-5 location of immovab-	erection, commissioning , installation, completior	
		Construction	such contract	1. new contruction		le property subject to	fitting out, repair , maintenance , alteration of	
		erection		2. addition , alertations to abandoned or		provision of rule 7 & rule 8	1. a historical monument, archaeological site	
		commissioning	Value of property = amount in which	damaged structures on land to make			or antiquity specified	
		installation	vat charged	them workable			2. Canal, dam or other irrigation work	
		completion		3.erection, commissioning or installatior			3.pipeline, conduit or plant for	
		fitting out	Works contracts services incl ueds	of plant, machinery or equipments or			water supply, water treatment or sewarage	
		repair	labour charges for execution of contract	structure whether pre-fabricated or not	**Entry-13**			
		maintenance	amount paid to a sub contractor for labour	**VALUE = 40% of total amount charged**	Building, structure meant for general public or religiout trust if work contract service provided for a road, bridge, tunnel ,termin.			
		renovation	and servcies	if not covered above then	civil sturcture or any other reginal works pertaining to a scheme under Jawaharlal nehru national urbal renewal mission			
		alteration	charges for planning , designing and	1. maintenance , repair, reconditioning or	Rajiv awass yojana.			
		of any immovable property or	architect fees	restoration of services of any good or	a building owned by entity registered under 12AA of Income tax act-1961			
		carryng out any other similiar	charges for obtaining on hire or otherwise	2. maintenance, repair, completion and	a structure for funeral , burial or cremation of deceased.			
		activity or a part thereof in relation	machinery and tools used for the	finishing services such as glazing or	**Entry-14**			
		to such property	execution of works contract.	plastering or floor and wall tilling or	Original work related to a. railways, monorail or metros, b. a single residential unit otherwise than a part of residential complex			
			COST OF CONSUMABLES such as water	installation of electric fittings of	c. low cost house upto a carpet area of 60Sq meter. Per house in a approved housing project			
			electricity, fuel etc.	**immovable property**	d. post harvest storage infrastructure for agriculture produce including a cold storage			
			cost of establishment of contractors	**VALUE = 70% of total amount charged**	e.mechanised food grain handling system, machinery or equipment for processing of agriculture produce as food stuff exc alcho			
			profit related to supply of services		**Entry-29(h)**			
					Service of sub contract is also exempt if service of main contract is exempt.			
					Entry-43			
					Services by operator of Common Effluent Treatment Plant by way of treatment of effluent would be exempt.			