

Declared Service - Section 66E

- Kaival Shah (CA Finalist) (Coming Up - Neg. List) (Stay-conn)
2574286208 (Feedback)

Clause	Service	Abatment for :	%	CC NOT available :	Other Imp Point	MEN / 66D (No ST)	PoPoSR	PoTR
a	Renting of Immovable Property	Hotel	40	IP&CG	Value : GAC - Property Tax	Agri related / RR / By RBI / Religious for GPU / Gov>Non-business entity / Decl. Tariff < 1000	5{IP} & 8{SR}	
b	Construction (before Certificate)		70	IP	Full Taxable - Even 1 rs received before Value = Cons+Land+FMV-Paid			
c	IPR (Use/TT)				ST - R&D Cess	Original LDMA / Cinema Film in Cinema		8
d	IT Software					ED paid / Sale+Put on media		
e	Refrain from Act				Non-compete fee+Demurrage+Ad. forfeit			
f	Hiring / Leasing (w/o : Transfer RTU)	Cab	60	IP&CG IPS available - 40%	Pandal/Shamiana taxable RCM : Ind/Huf/PF/AoP > Company	Bus>GRSTC / Truck>GTA & Finance lease	9{SP} 3{SR}	
g	Deliver of Goods : HP / Inst. System	Finance lease(HP)	90					
h	WC - Sale+Service	Original Others	60 30	IP	PRCM : Ind/Huf/PF/AoP > Company RCM : Gov/LA > Business Entity 2A(i) : GAC - IP(inc ED) 2A(ii) : Total Amt : GAC+FMV-Paid	To Gov/LA/ GA : Dam/Pipeline Const. : GPU - Road Railways/Single Resi. unit/House <60 sq mt / Agri storage / MFGHS		
i	Food (Restaurant+OC)	Restaurant OC Bundle	60 40 30	Duty on Food items	Value(2C) : GAC+FMV-Paid + Tips No ST - No Food / MRP basis Canteen in Premises : Taxable as OC	No A.C. To Educ. inst. / Mid-day meal Canteen in A.C. Factory		
j	Assign of RTU - RFS & Sub. Transfer			Spread(One-Time charges) : 3 yrs	RCM	Service provided Prior to 01-04-16		7