

10th Edition



21 Useful Charts for *SERVICE TAX*

June, 2015

CA. Amish Khandhar, Ahmedabad
CA. Rashmin Vaja, Ahmedabad



KHANDHAR MEHTA & SHAH

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Note from Publisher :

With multiple laws and complex compliance requirements, one has to keep referring to several publications and web sites. This book is an attempt to bring several areas of legal compliance at a single place in a very simple and easy manner.

We are sure our readers will benefit from this useful compilation.

We welcome your comments at amish@kmsindia.in

Statistics of Tax Revenue in India (Rs. in Crores)

Source : www.indiabudget.nic.in

| Revenue | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 (Estimated) |
|--------------------|---------------|-----------------|-----------------|-----------------|------------------------|
| Gross Tax Revenue | 8,89,176 | 10,36,234 | 11,38,734 | 12,51,391 | 14,49,491 |
| Corporation Tax | 3,22,816 | 3,56,326 | 3,94,678 | 4,26,079 | 4,70,628 |
| Income Tax | 1,70,342 | 2,01,486 | 2,42,857 | 2,78,599 | 3,27,367 |
| Customs | 1,49,328 | 1,65,346 | 1,72,085 | 1,88,713 | 2,08,336 |
| Central Excise | 1,45,608 | 1,76,535 | 1,70,197 | 1,85,480 | 2,29,809 |
| Service Tax | 97,509 | 1,32,601 | 1,54,778 | 1,68,132 | 2,09,774 |

Index



| | |
|----------------------------------------------------------------|----|
| 1. Rate of Service Tax | 4 |
| 2. Rate of Interest..... | 4 |
| 3. Works Contract Rate | 5 |
| 4. Basic Exemption limit | 5 |
| 5. Change in Special Rates of Service Tax | 6 |
| 6. Due dates for Returns | 6 |
| 7. Service Tax Payment Dates..... | 7 |
| 8. Service Tax Forms | 7 |
| 9. Table of Abatements..... | 8 |
| 10. Complete Reverse Charge Mechanism..... | 10 |
| 11. Partial Reverse Charge Mechanism..... | 11 |
| 12. Applicability of Partial Reverse Charge Mechanism | 11 |
| 13. Point of Taxation Rules, 2011 (PoTR) | 12 |
| 14. Penalties..... | 13 |
| 15. Offences and Penalties | 14 |
| 16. Pre-Deposit for Filing Appeal | 14 |
| 17. Place of Provision of Services Rules, 2012 (PoPR) | 15 |
| 18. Flow Chart Showing Availment of CENVAT Credit | 17 |
| 19. Filing Fees for Appeal to Appellate Tribunal (CESTAT)..... | 17 |
| 20. Eligibility of CENVAT Credit of INPUT Services..... | 18 |
| 21. 120 Services with Effective Dates | 20 |

1

Rates of Service Tax

| Period | Rate of Tax |
|---------------------------|---------------------|
| 01-07-1994 to 13-05-2003 | 5% |
| 14-05-2003 to 09-09-2004 | 8% |
| 10-09-2004 to 17-04-2006 | 10.20% (ST+EC) |
| 18-04-2006 to 10-05-2007 | 12.24% (ST+EC) |
| 11-05-2007 to 23-02-2009 | 12.36% (ST+EC+SHEC) |
| 24-02-2009 to 31-03-2012 | 10.30% (ST+EC+SHEC) |
| 01-04-2012 to 31-05-2015 | 12.36% (ST+EC+SHEC) |
| 01-06-2015 onwards | 14% (ST) |

EC = Education Cess

SHEC = Secondary and Higher Education Cess

2

Rates of Interest

| Period | Rate of Interest |
|----------------------------|---------------------------------------------------------------|
| 01-07-1994 to 15-07-2001 | 1.5% p.m. and part thereof |
| 16-07-2001 to 15-08-2002 | 24% p.a. |
| 16-08-2002 to 09-09-2004 | 15% p.a. |
| 10-09-2004 to 31-03-2011 | 13% p.a. |
| 01-04-2011 to 30-09-2014 | 18% p.a. |
| | 15% p.a. (for assessees having turnover upto Rs.60 Lakhs) |
| 01-10-2014 onwards* | 18% p.a. Delay for first 6 months |
| | 24% p.a. Delay from 7 th month to 12 months |
| | 30% p.a. Delay for the period beyond 1 year |

* 3% concession in interest rate for assessees having turnover upto Rs.60 Lakhs

3

Works Contract Rate

| Period | | Rate of Tax | | |
|--------------------------|-----------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------|
| 01-06-2007 to 28-02-2008 | | 2.06% | | |
| 01-03-2008 to 31-03-2012 | | 4.12% | | |
| 01-04-2012 to 30-06-2012 | | 4.944% | | |
| | | 01-07-2012 to 30-09-2014 | 01-10-2014 to 30-05-2015 | 01-06-2015 Onwards |
| 1) | On Service Portion in execution of Works Contract (Total Amount less value of Goods involved) | 12.36% | 12.36% | 14% |
| 2) | On Total Amount - if | | | |
| a) | Original Works | 4.944% | 4.944% | 5.60% |
| b) | Maintenance/Repair/Reconditioning of any goods | 8.652% | 8.652% | 9.80% |
| c) | Maintenance/Repair/Completion & finishing services of immovable property | 7.416% | | |

4

Basic Exemption Limit

| Period | Basic Exemption Limit |
|---------------------------|-----------------------|
| 01-07-1994 to 31-03-2005 | No Limit |
| 01-04-2005 to 31-03-2007 | Rs. 4 Lakhs |
| 01-04-2007 to 31-03-2008 | Rs. 8 Lakhs |
| 01-04-2008 onwards | Rs. 10 Lakhs |

Note : Basic Exemption Limit is not available to :

- (i) Services provided by a person under Brand name or Trade name of another person
- (ii) Service receiver is liable to pay Service Tax by Reverse Charge Mechanism (RCM)

| Sr. No. | Nature of Services | New Rate | |
|---------|-------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 1. | Life insurance | 3.5% of gross amount of premium charged from Policy holder in 1st year. | |
| | | 1.75% of gross amount of premium charged from Policy holder in subsequent years. | |
| 2. | Sale or purchase of foreign currency | Gross amount of currency exchanged | Service Tax liability |
| | | upto Rs. 1,00,000/- | Rs. 35/- or 0.14% of amount of currency exchanged whichever is higher |
| | | Exceeding Rs. 1,00,000/- to Rs. 10,00,000/- | Rs. 140/- and 0.07% on amount of currency exchanged between Rs. 1,00,000/- to Rs.10,00,000/- |
| | Exceeding Rs.10,00,000/- | Rs. 770/- and 0.014% on currency exchanged exceeding Rs. 10,00,000/- OR Rs. 7000/- whichever is lower. | |
| 3. | Distributor or selling agent of lotteries | Guaranteed prize pay out is more than 80%-Rs.8,200/- per payout of Rs. 10 Lacs or part thereof. | |
| | | Guaranteed prize pay out less than 80%-Rs. 12,800/- per payout of Rs. 10 Lacs or part thereof. | |
| 4. | Air travel agent service | Domestic booking - 0.7% of basic fare | |
| | | International booking - 1.4% of basic fare | |

Due Date for Return filing

| For the Half Year | To be Filed by |
|-----------------------------|----------------|
| 1st April to 30th September | 25th October |
| 1st October to 31st March | 25th April |

Revision of Service Tax Return

ST-3 can be revised and submitted again **within 90 days** from the date of filing of **original return**.

Due Date for Return filing for Input Service Distributor (ISD)

| For the Half Year | To be Filed by |
|-----------------------------|----------------|
| 1st April to 30th September | 31st October |
| 1st October to 31st March | 30th April |

Service Tax Payment Dates

Non Body Corporate

| Quarter | Due Date |
|----------------------------------|-------------------|
| 1st April to 30th June | 6th July |
| 1st July to 30th September | 6th October |
| 1st October to 31st December | 6th January |
| 1st January to 31st March | 31st March |

Body Corporate

| Month | Due Date | Month | Due Date | Month | Due Date |
|-------|----------|-------|-----------|-------|-------------------|
| April | 6th May | Aug. | 6th Sept. | Dec. | 6th Jan. |
| May | 6th June | Sept. | 6th Oct. | Jan. | 6th Feb. |
| June | 6th July | Oct. | 6th Nov. | Feb. | 6th March |
| July | 6th Aug. | Nov. | 6th Dec. | March | 31st March |

* E-Payment will be considered valid up to 8.00 pm of the respective day.

Note : E-Payment of Service Tax is mandatory for **ALL** assessees **w.e.f. 01-10-2014**.

Service Tax Forms

| Sr. No. | Liability | When and by whom | Time Period | Form |
|---------|------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------|------|
| 1. | Service Tax Registration | At the time of starting of business | within 30 days from the date of starting of business or reaching Rs.9 Lacs taxable T/O or commencement of new levy | ST-1 |
| 2. | Service Tax Registration Certificate | To be issued Online | within 2 working days from the date of application | ST-2 |
| 3. | Service Tax Return | Half Yearly | 25th October & 25th April | ST-3 |
| 4. | Appeal to Commissioner of Central Excise | Assessee | within 2 months from the date of receipt of order | ST-4 |
| 5. | Appeal to CESTAT | Assessee | within 3 months from the date of receipt of order | ST-5 |
| 6. | Cross Objections | Assessee / Department | within 45 days from the date of receipt of order | ST-6 |
| 7. | Appeal to CESTAT | Department | within 4 months from the date of receipt of order | ST-7 |

Table of Abatements : Service Tax (01-04-2015 to 31-05-2015)

| Sr. No. of Noti. 26/2012 | Name of the Service | Abatement | Effective Rate |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|
| 1. | Financial leasing including Hire Purchase | 90% | 1.236% |
| 2&3 | Transport of goods / passengers by Rail | 70% # | 3.708% |
| 4. | Bundled service by way of supply of food or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises | 30% * | 8.652% |
| 5. | Transport of Passengers by Air [w.e.f. 01-04-2015] (i) Economy Class (ii) Other than Economy Class | 60% ** 40% ** | 4.944% 7.416% |
| 6. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes | 40% ** | 7.416% |
| 7. | Services of GTA in relation to transportation of goods. [w.e.f. 01-04-2015] | 70% # | 3.708% |
| 9. | Renting of a Motor cab [w.e.f. 01-10-2014] | 60% @ | 4.944% |
| 9A. | (i) Transport of passengers by a Contract Carriage [w.e.f. 11-07-2014] (ii) Transport of passengers by a radio taxi [w.e.f. 01-10-2014] | 60% # 60% # | 4.944% 4.944% |
| 10. | Transport of goods in a Vessel [w.e.f. 01-04-2015] | 70% # | 3.708% |
| 11. | Services by a tour operator in relation to,- (i) Packaged Tour (ii) Only arranging, booking, accommodation (iii) Services other than services specified in (i) & (ii) above | 75% \$ 90% \$ 60% \$ | 3.09% 1.236% 4.944% |
| 12. | (i) For High end Residential unit having carpet area more than 2000 sq.ft. OR where the amount charged is Rs. 1 crore or more (ii) Construction of other than High end Residential unit (iii) Construction of Commercial Complex / Building / Civil Structure | 70% ^ 75% ^ 70% ^ | 3.708% 3.09% 3.708% |
| Service Tax (Determination of Value) Rules, 2006 | Service portion in the execution of Works Contract | | |
| | a) Original Works | 60% ^ | 4.944% |
| | b) (i) Maintenance/Repair/Reconditioning etc. of any goods (ii) Maintenance/Repair/Completion & Finishing service in relation to Immovable property [w.e.f. 01-10-2014] | 30% ^ 30% ^ | 8.652% 8.652% |
| | Service portion in an activity wherein food or any drink is | | |
| a) supplied at a Restaurant b) supplied in Outdoor Catering | 60% * 40% * | 4.944% 7.416% | |

* CENVAT credit on any goods classifiable under Chapters 1 to 22 (food articles) of the Central Excise Tariff Act has not been availed.

** CENVAT credit on inputs and capital goods has not been availed.

CENVAT credit on inputs, capital goods and input services has not been availed.

^ CENVAT credit on inputs used for providing the taxable service has not been availed.

@ CENVAT credit on inputs, capital goods, input services has not been availed. [CENVAT credit of input service of Renting of Motor cab can be availed by service provider in similar line of business subject to a max. of 40% of the service tax of the value of service received].

\$ CENVAT credit on inputs, capital goods, input services has not been availed. [CENVAT credit of input service of Tour Operator can be availed. by service provider in similar line of business].

Note : To avail abatement in Entry No. 12, value of land must be included in the amount charged.

Table of Abatements : Service Tax

(w.e.f. 01-06-2015)

| Sr. No. of Noti. 26/2012 | Name of the Service | Abatement | Effective Rate |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|
| 1. | Financial leasing including Hire Purchase | 90% | 1.40% |
| 2&3 | Transport of goods / passengers by Rail | 70% # | 4.20% |
| 4. | Bundled service by way of supply of food or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises | 30% * | 9.80% |
| 5. | Transport of Passengers by Air [w.e.f. 01-04-2015] (i) Economy Class (ii) Other than Economy Class | 60% ** 40% ** | 5.60% 8.40% |
| 6. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes | 40% ** | 8.40% |
| 7. | Services of GTA in relation to transportation of goods. [w.e.f. 01-04-2015] | 70% # | 4.20% |
| 9. | Renting of a Motor cab [w.e.f. 01-10-2014] | 60% @ | 5.60% |
| 9A. | (i) Transport of passengers by a Contract Carriage [w.e.f. 11-07-2014] (ii) Transport of passengers by a radio taxi [w.e.f. 01-10-2014] | 60% # 60% # | 5.60% 5.60% |
| 10. | Transport of goods in a Vessel [w.e.f. 01-04-2015] | 70% # | 4.20% |
| 11. | Services by a tour operator in relation to,- (i) Packaged Tour (ii) Only arranging, booking, accommodation (iii) Services other than services specified in (i) & (ii) above | 75% \$ 90% \$ 60% \$ | 3.50% 1.40% 5.60% |
| 12. | (i) For High end Residential unit having carpet area more than 2000 sq.ft. OR where the amount charged is Rs. 1 crore or more (ii) Construction of other than High end Residential unit (iii) Construction of Commercial Complex / Building / Civil Structure | 70% ^ 75% ^ 70% ^ | 4.20% 3.50% 4.20% |
| Service Tax (Determination of Value) Rules, 2006 | Service portion in the execution of Works Contract | | |
| | a) Original Works | 60% ^ | 5.60% |
| | b) (i) Maintenance/Repair/Reconditioning etc. of any goods (ii) Maintenance/Repair/Completion & Finishing service in relation to Immovable property [w.e.f. 01-10-2014] | 30% ^ 30% ^ | 9.80% 9.80% |
| | Service portion in an activity wherein food or any drink is | | |
| a) supplied at a Restaurant b) supplied in Outdoor Catering | 60% * 40% * | 5.60% 8.40% | |

* CENVAT credit on any goods classifiable under Chapters 1 to 22 (food articles) of the Central Excise Tariff Act has not been availed.

** CENVAT credit on inputs and capital goods has not been availed.

CENVAT credit on inputs, capital goods and input services has not been availed.

^ CENVAT credit on inputs used for providing the taxable service has not been availed.

@ CENVAT credit on inputs, capital goods, input services has not been availed. [CENVAT credit of input service of Renting of Motor cab can be availed by service provider in similar line of business subject to a max. of 40% of the service tax of the value of service received].

\$ CENVAT credit on inputs, capital goods, input services has not been availed. [CENVAT credit of input service of Tour Operator can be availed. by service provider in similar line of business].

Note : To avail abatement in Entry No. 12, value of land must be included in the amount charged.

| Sr. No. | Description of a Service | Service Tax Payable by Service Provider | Service Tax Payable by Service Receiver |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| 1. | Insurance Agent Service to any person carrying on Insurance business | NIL | 100% |
| 2. | Goods Transport Agency Service | NIL | 100% |
| 3. | Sponsorship Service to any body corporate or partnership firm located in taxable territory | NIL | 100% |
| 4. | Arbitral Tribunal Service to any business entity | NIL | 100% |
| 5. | Services of Individual Advocate or a Firm of Advocates to any business entity | NIL | 100% |
| 6. | Services by Government or local authority by way of support [w.e.f. date to be notified] services to any business entity | NIL | 100% |
| 7. | Services by any person who is located in a non-taxable territory and received by any person located in the taxable territory | NIL | 100% |
| 8. | Services by Director to a Company / [Body Corporate] (other than employee-employer relationship) | NIL | 100% |
| 9. | Services by a Recovery Agent to a Banking Company / Financial Institution / NBFC [w.e.f. 11-07-2014] | NIL | 100% |
| 10. | Services provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company [w.e.f. 01-04-2015] | NIL | 100% |
| 11. | Service provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent [w.e.f. 01-04-2015] | NIL | 100% |
| 12. | Any Service provided or agreed to be provided by a person involving an aggregator in any manner [w.e.f. 01-03-2015] | NIL | 100% |
| 13. | Supply of Manpower Service [w.e.f. 01-04-2015]* | NIL | 100% |
| 14. | Security Service [w.e.f. 01-04-2015]* | NIL | 100% |

* The service provider should be an Individual / HUF / Partnership Firm / AOP/LLP; and service recipient should be a body corporate.

| Sr. No. | Description of a Service | Notes | Service Tax Payable by Service Provider | Service Tax Payable by Service Receiver |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------|-----------------------------------------|
| 1. | (a) Renting of a Motor Vehicle designed to carry passengers (where abatement is availed) | 1 & 2 | NIL | 100% |
| | (b) Renting of a Motor Vehicle designed to carry passengers (where abatement is not availed) [w.e.f. 01-07-2012 to 30-09-2014] [w.e.f. 01-10-2014 onwards] | | 60% 50% | 40% 50% |
| 2. | Supply of Manpower Service [w.e.f. 01-07-2012 to 31-03-2015] | 1 | 25% | 75% |
| 3. | Works Contract Service | 1 | 50% | 50% |
| 4. | Security Services [w.e.f. 07-08-2012 to 31-03-2015] | 1 | 25% | 75% |

NOTES :

1. (a) The service provider should be an Individual / HUF / Partnership Firm / AOP/LLP; and
(b) The service recipient should be a body corporate.
2. In case of services of renting of a motor vehicle, the service recipient should be any person who is not engaged in similar line of business.

(w.e.f. 01-07-2012)

| Particulars | Category of Person | Service Provider | | Service Receiver | |
|------------------|----------------------|----------------------|----------------|----------------------|----------------|
| | | Non - Body Corporate | Body Corporate | Non - Body Corporate | Body Corporate |
| Service Provider | Non - Body Corporate | NA | NA | NO | YES |
| | Body Corporate | NA | NA | NO | NO |
| Service Receiver | Non - Body Corporate | NO | NO | NA | NA |
| | Body Corporate | YES | NO | NA | NA |

Non - Body Corporate = Individual / Firm / Trust / AOP / BOI / Society / LLP

Determination of Point of Taxation

| Sr. No. | Service Completed on | Invoice Issued on | Payment Received on | Point of Taxation |
|---------|----------------------|-------------------|---------------------|-------------------|
| 1. | 01-07-2012 | 10-07-2012 | 10-08-2012 | 10-07-2012 |
| 2. | 01-07-2012 | 10-08-2012 | 10-09-2012 | 01-07-2012 |
| 3. | 01-07-2012 | 05-06-2012 | 10-08-2012 | 05-06-2012 |
| 4. | 01-07-2012 | 05-06-2012 | 05-05-2012 | 05-05-2012 |
| 5. | 01-07-2012 | 05-06-2012 | 10-06-2012 | 05-06-2012 |

Determination of Date of Payment

| Sr. No. | Date of entry in Books of Accounts | Date of credit in Bank Accounts | Date of Payment as per PoTR 2011 | Remarks |
|---------|------------------------------------|---------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------|
| 1. | 01-07-2012 | 10-07-2012 | 01-07-2012 | Date of entry or Date of credit in bank, whichever is earlier |
| 2. | 31-03-2012 | 05-04-2012 | 31-03-2012 | Change in rate of tax between two dates & Credit in bank is within 4 working days of change in rate |
| 3. | 31-03-2012 | 06-04-2012 | 06-04-2012 | Change in rate of tax between two dates & Credit in bank after four working days of change in rate |

Determination of Point of Taxation in case of Reverse Charge Mechanism (i.e., when service recipient is liable to pay tax) [w.e.f. 01-10-2014]

| Sr. No. | Service Completed on | Invoice Issued on | Payment made on | Point of Taxation | Remarks |
|---------|----------------------|-------------------|-----------------|-------------------|-------------------------------------------------------------------------|
| 1. | 30-09-2014 | 01-10-2014 | 30-11-2014 | 30-11-2014 | Invoice date : on or after 01-10-2014 Payment within 3 months POT |
| 2. | 30-09-2014 | 01-10-2014 | 31-03-2015 | 01-01-2015 | Yes Date of Payment No Date following period of 3 months |
| 3. | 30-07-2014 | 31-08-2014 | 31-10-2014 | 31-10-2014 | Invoice date : before 01-10-2014 Payment within 6 months POT |
| 4. | 30-07-2014 | 31-08-2014 | 30-04-2015 | 31-08-2014 | Yes Date of Payment No Date of invoice |

| Section | Nature of default | Amount of penalty |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 70 | Fees for late filing of Return. - Delay upto 15 days - Delay of more than 15 and upto 30 days - Delay of more than 30 days | Rs. 500 Rs. 1000 Rs. 1000 + Rs. 100 for each day but not exceeding Rs. 20,000 |
| 76 | Failure to pay service tax [prior to 14-05-2015] | 1% of the tax p.m. or Rs. 100 per day limited to 50% of tax |
| 76 | Failure to pay service tax [w.e.f. 14-05-2015] | <ul style="list-style-type: none"> • Max. 10% of Service Tax Amt. • Nil if Service Tax + Interest paid within 30 days of Service of SCN • 25% of penalty if Service Tax + Interest + Penalty paid within 30 days of receipt of order |
| 77(1)(a) | Penalty for default in obtaining Service Tax Registration | Upto Rs. 10,000 |
| 77(1)(b) | Failure to keep, maintain or retain books of account and other documents required | Upto Rs. 10,000 |
| 77(1)(c) | Assessee fails to : (i) furnish information called by an officer; or (ii) produce documents called for by a Central Excise Officer; or (iii) appear before the Central Excise Officer, when issued with a summon for appearance to give evidence or to produce a document in an inquiry. | Upto Rs. 10,000 or Rs. 200 per day till failure, whichever is higher. |
| 77(1)(d) | Assessee fails to pay service tax electronically | Upto Rs. 10,000 |
| 77(1)(e) | Assessee issues invoice in accordance with provisions of the Act or rules made thereunder, with incorrect or incomplete details or fails to account for an invoice in his books of account | Upto Rs. 10,000 |
| 77(2) | Penalty for contravention of any provision for which no penalty is provided | Not exceeding Rs. 10,000 |
| 78 | Penalty for suppressing value of taxable Service [prior to 14-05-2015] | 100% of Service Tax Amt. |
| 78 | Penalty for suppressing value of taxable Service [w.e.f. 14-05-2015] | <ul style="list-style-type: none"> • 100% of Service Tax Amt. • 15% of Service Tax Amt. if Service Tax + Interest + Penalty paid within 30 days of Service of SCN • 25% of Service Tax Amt. if Service Tax + Interest + Penalty paid within 30 days of receipt of order |
| 78A | Penalty on director, manager, secretary or any other officer of a company for specified contravention [w.e.f. 10-05-2013] | Upto Rs. 1,00,000 |

| Nature of Offence | Occurrence of Offence | Quantum of Offence | Penalty |
|--------------------------------------------------------------------------------------------------|--------------------------------|----------------------|----------------------------|
| Knowingly evades payment of Service Tax or wrong availment of CENVAT, maintain false books etc . | First Time offence | More than Rs.50 Lacs | Imprisonment up to 3 years |
| Knowingly evades payment of Service Tax or wrong availment of CENVAT, maintain false books etc. | Second and subsequent | Any Amount | Imprisonment up to 3 years |
| Collects Service Tax but does not pay within 6 months | First Time offence | More than Rs.50 Lacs | Imprisonment up to 7 years |
| Any other offence | First time and subsequent time | Any amount | Imprisonment up to 1 year |
| Wrong availment of CENVAT Credit | Second and subsequent | Any Amount | Imprisonment up to 7 years |

Section 91: If Commissioner of Central Excise (CCE) has reason to believe that any person has committed offence and where the amount exceeds Rs. 50 Lakhs, then CCE may authorize any officer not below the rank of Superintendent to **arrest such person**.

Show Cause Notice (SCN) is for demand upto ₹ 50 Lacs

| Sr. No. | Filing of Appeal | Mandatory Pre-Deposit * | |
|---------|----------------------------------------------------|--------------------------------------|--------------------------------|
| | | Duty or (Duty + Penalty) | Only Penalty |
| 1. | For filing of Appeal before Commissioner (Appeals) | 7.5% of the Duty demanded | 7.5% of the Penalty |
| 2. | For filing of Appeal before Tribunal (CESTAT) | Additional 2.5% of the Duty demanded | Additional 2.5% of the Penalty |

Show Cause Notice (SCN) is for demand of more than ₹ 50 Lacs

| Sr. No. | Filing of Appeal | Mandatory Pre-Deposit * | |
|---------|-----------------------------------------------|---------------------------|---------------------|
| | | Duty or (Duty + Penalty) | Only Penalty |
| 1. | At the time of SCN reply before Commissioner | NIL | NIL |
| 2. | For filing of Appeal before Tribunal (CESTAT) | 7.5% of the Duty demanded | 7.5% of the Penalty |

* Mandatory pre-deposit shall not exceed Rs.10 crores.

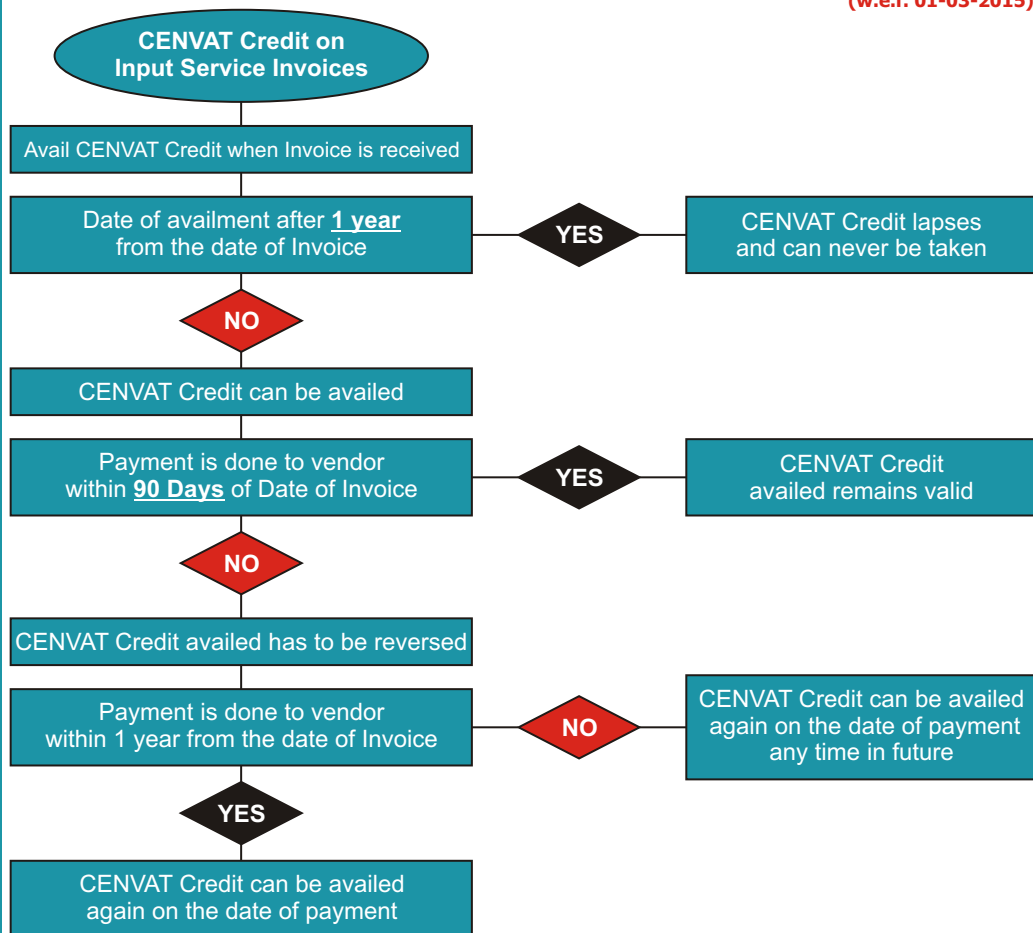
* Not Applicable to stay applications & appeals filed before any appellate authority prior to 06-08-2014.

| Rule No. | Particulars | Place of Provision |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Rule : 3 General Rule | General Rule | Location of Service Recipient |
| | If location of Service Recipient not available | Location of Service Provider |
| Rule : 4 Performance Based Services | If goods required to be made physically available, by the service receiver to the service provider | Location where service is actually performed |
| | If services are provided from a remote location by electronic means | Location of the Goods |
| | Service in respect of goods temporarily imported into india for repairs and exported without being put to any use [w.e.f. 01-10-2014] | Location of service receiver |
| | Service requires Physical Presence of the service receiver or a person acting on behalf of the service receiver | Location where service is actually performed |
| Rule : 5 Services related to Immovable Property | For e.g. services provided by experts and estate agents, provision of hotel accommodation by a hotel, inn, guest house, club or campsite, grant of rights to use immovable property, architects or interior decorators, etc. | Location of such immovable property |
| Rule : 6 Services related to Events | For e.g. conventions, conferences, exhibitions, fairs, seminars, workshops, weddings, sports and cultural events etc | Location shall be the place where the event is held |
| Rule : 7 Services provided at more than one location | Services provided at more than one Location This Rule is applicable only to services referred in Rule 4, 5 and 6 | Location in the taxable territory where greatest proportion of service is provided |
| Rule : 8 Provider and recipient are located in Taxable territory | Both service provider and service receiver are located in taxable territory | Location of Recipient of Service |

| Rule No. | Particulars | Place of Provision |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Rule : 9 Specified Services | i) Banking Company, Financial Institution, NBFC - To account holders ii) Online information, DB Access, Data Retrieval iii) Intermediary Services* iv) Hiring means of transport upto one month including yachts, but excludes aircrafts & vessels [w.e.f. 01-10-2014] | Location of Service Provider |
| Rule : 10 Goods Transport Service | Other than by way of Mail and Courier | Place of destination of Goods |
| | Goods Transport Agency | Location of person liable to pay Tax |
| Rule : 11 Passenger Transport Service | Passenger Transportation | Location where Passenger embarks the conveyance for continuous journey |
| Rule : 12 Service provided on board a conveyance | Intended to be wholly or substantially consumed while on board | First scheduled Point of Departure of the conveyance |
| Rule : 13 Power to notify description / circumstances | To prevent double taxation or non-taxation, Cent. Govt. may notify any description of service or circumstance in which place of provision shall be the place of effective use of employment of a service | ----- |
| Rule : 14 Order of Application of Rules | If Place of provision of service is determinable in more than one rule | Rule that occurs later amongst the rules shall apply |

* **"intermediary"** means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the 'main' service) or a **supply of goods**, between two or more persons, but does not include a person who provides the main service or **supplies the goods** on his account. [w.e.f.01-10-2014]

(w.e.f. 01-03-2015)



| Service Tax, Interest and Penalty involved | Filing Fees |
|--------------------------------------------|-------------|
| Rs. 5,00,000 or less | Rs. 1,000 |
| Rs. 5,00,000 to Rs. 50,00,000 | Rs. 5,000 |
| In excess of Rs. 50,00,000 | Rs.10,000 |

| Sr. No. | Nature of Input Services | Eligibility for Manufacturer | Eligibility for Service Provider | Notes |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|-------|
| 1. | Service used for providing an output service. | N.A. | Yes | - |
| 2. | Service used directly or indirectly in relation to manufacture of Final Product. | Yes | N.A. | - |
| 3. | Service used directly or indirectly for clearance of Final Product upto the Place of Removal. | Yes | N.A. | - |
| 4. | Service used in relation to modernization, renovation or repairs of a factory and office relating to such factory. | Yes | N.A. | - |
| 5. | Service used in relation to modernization, renovation or repairs of a premises of output service provider and office relating to such premises. | N.A. | Yes | - |
| 6. | Service used in relation to advertisement or sales promotion or market research. | Yes | Yes | - |
| 7. | Service used in relation to storage upto the place of removal. | Yes | N.A. | - |
| 8. | Service used in relation to procurement of inputs. | Yes | Yes | - |
| 9. | Service used in relation to accounting, auditing, financing or recruitment and quality control, coaching and training. | Yes | Yes | - |
| 10. | Services in relation to computer networking, credit rating, share registry, business exhibition and security. | Yes | Yes | - |
| 11. | Service used in relation to inward transportation of inputs or capital goods and outward transportation upto the place of removal. | Yes | Yes | - |
| 12. | Legal services | Yes | Yes | - |
| 13. | Service portion in execution of a Works Contract. | No | No | 1 |
| 14. | Construction Service | No | No | 1 |
| 15. | General Insurance, Servicing, Maintenance and Repair of Motor Vehicle if Motor Vehicle is Capital Goods | Yes | Yes | 2 |
| 16. | General Insurance, Servicing, Maintenance and Repair of Motor Vehicle if Motor Vehicle is not Capital Goods | No | No | 3 |
| 17. | Renting of Motor Vehicle if Motor Vehicle is Capital Goods | Yes | Yes | 2 |
| 18. | Renting of Motor Vehicle if Motor Vehicle is not Capital Goods | No | No | - |
| 19. | Services which are primarily for personal use or consumption of any employee. | No | No | 4 |

Eligibility of CENVAT Credit of INPUT SERVICES (Contd....)

Notes :

| | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Cenvat credit of above input services (Sr. No. 13 & 14) are available, if it is used for providing, a) Construction Services b) Works Contract services |
| 2. | Cenvat Credit of the above input service (Sr. No. 15 & 17) are available for the following output services subject to the condition that Motor Vehicle is registered in the name of Output Service Provider . |
| 2A. | Output Services, for which Motor Vehicle designed for transportation of goods is a capital Good (*): a) Service of Renting of such motor vehicle b) Service of transportation of inputs and capital goods used for providing an output service c) Service of courier agency |
| 2B. | Output Services, for which Motor Vehicle designed to carry passengers is a capital Good (*): a) Service of Renting of such motor vehicle. b) Service of transportation of passengers. c) Service of imparting motor driving skills. * Motor Vehicle must be registered in the name of Output Service provider. |
| 3. | Cenvat credit of the above specified service (Sr. No. 16) is available even if the Motor Vehicle is not Capital Goods as the definition of Capital Goods, when the above services used by: a) A Manufacturer of a Motor Vehicle in respect of Motor Vehicle manufactured by such person ; or b) An insurance company in respect of a motor vehicle insured or reinsured by such person. |
| 4. | Services covered : a) Outdoor Catering b) Beauty treatment c) Health Service d) Cosmetic and Plastic Surgery e) Membership of club f) Health and fitness centre g) Life Insurance h) Health Insurance i) Travel benefits extended to employee on vacation |

| Sr. No. | Category of Service | Sub-Clause No. | Effective Date | Accounting Codes | |
|---------|------------------------------------------------------------------------------|----------------|-------------------------------|------------------|----------|
| | | | | Tax | Interest |
| 1 | Advertising Agency | e | 01-11-1996 | 00440013 | 00440016 |
| 2 | Air Travel Agent | l | 01-07-1997 | 00440032 | 00440033 |
| 3 | Airport Services | zzm | 10-09-2004 | 00440258 | 00440259 |
| 4 | Architect Services | p | 16-10-1998 | 00440072 | 00440073 |
| 5 | Asset Management Services | zzzzc | 01-06-2007 | 00440018 | 00440019 |
| 6 | ATM Operations, Maintenance or Management | zzzk | 01-05-2006 | 00440346 | 00440347 |
| 7 | Auctioneer's Services | zzzr | 01-05-2006 | 00440370 | 00440371 |
| 8 | Authorised Service Station Motor Car / Two Wheeler Light Motor Vehicle | zo | - 16-07-2001 01-07-2003 | 00440181 | 00440182 |
| 9 | Banking & other Financial Services | zm | 16-07-2001 | 00440173 | 00440174 |
| 10 | Forex Broking | zzk | - | | |
| 11 | Beauty Parlour Services | zq | 16-08-2002 | 00440209 | 00440210 |
| 12 | Broadcasting Services | zk | 16-07-2001 | 00440165 | 00440166 |
| 13 | Business Auxiliary Services | zzb | 01-07-2003 | 00440225 | 00440226 |
| 14 | Business Exhibition Services | zzo | 10-09-2004 | 00440254 | 00440255 |
| 15 | Business Support Services | zzzq | 01-05-2006 | 00440366 | 00440367 |
| 16 | Cable Operator Services | zs | 16-08-2002 | 00440217 | 00440218 |
| 17 | Cargo Handling Services | zr | 16-08-2002 | 00440189 | 00440190 |
| 18 | Cleaning Activity Services | zzzd | 16-06-2005 | 00440318 | 00440319 |
| 19 | Clearing & Forwarding Services | j | 16-07-1997 | 00440045 | 00440046 |
| 20 | Club or Association Services | zzze | 16-06-2005 | 00440322 | 00440323 |
| 21 | Commercial or Industrial Construction | zzq | 10-09-2004 | 00440290 | 00440291 |
| 22 | Commercial Training & Coaching Centre | zzc | 01-07-2003 | 00440229 | 00440230 |
| 23 | Construction of Residential Complex | zzzh | 16-06-2005 | 00440334 | 00440335 |
| 24 | Consulting Engineer Services | g | 07-07-1997 | 00440057 | 00440058 |
| 25 | Convention Services | zc | 16-07-2001 | 00440133 | 00440134 |
| 26 | Cosmetic and Plastic Surgery | zzzzk | 01-09-2009 | 00440460 | 00440463 |
| 27 | Courier Services | f | 01-11-1996 | 00440014 | 00440018 |
| 28 | Credit Rating Agency | x | 16-10-1998 | 00440088 | 00440089 |
| 29 | Credit Card & Debit Card related Service | zzzw | 01-05-2006 | 00440394 | 00440395 |

| Sr. No. | Category of Service | Sub-Clause No. | Effective Date | Accounting Codes | |
|---------|-----------------------------------------------------------|----------------|----------------|------------------|----------|
| | | | | Tax | Interest |
| 30 | Custom House Agency | h | 15-06-1997 | 00440026 | 00440027 |
| 31 | Design Service | zzzzd | 01-06-2007 | 00440422 | 00440423 |
| 32 | Development & Supply of Content Services | zzzzb | 01-06-2007 | 00440414 | 00440415 |
| 33 | Dredging Services | zzzb | 16-06-2005 | 00440310 | 00440311 |
| 34 | Dry Cleaning Services | zt | 16-08-2002 | 00440221 | 00440222 |
| 35 | Erection, Commissioning & Installation Services | zzd | 01-07-2003 | 00440233 | 00440234 |
| 36 | Event Management Services | zu | 16-08-2002 | 00440197 | 00440198 |
| 37 | Fashion Designing Services | zv | 16-08-2002 | 00440213 | 00440214 |
| 38 | Forward Contract Services | zzy | 10-09-2004 | 00440282 | 00440283 |
| 39 | Franchise Services | zze | 01-07-2003 | 00440237 | 00440238 |
| 40 | Games of Chance (including lottery) | zzzzn | 01-07-2010 | 00440596 | 00440597 |
| 41 | General Insurance Services | d | 01-07-1994 | 00440005 | 00440006 |
| 42 | Goods Transport by Road | zzp | 01-01-2005 | 00440262 | 00440263 |
| 43 | Health Club & Fitness Centre | zw | 16-08-2002 | 00440205 | 00440206 |
| 44 | Health Services by Hospitals or Medical Establishments | zzzzo | 01-07-2010 | 00440598 | 00440599 |
| 45 | Information Technology Software | zzzze | 16-05-2008 | 00440452 | 00440050 |
| 46 | Insurance Auxiliary Services - General Insurance Services | zl | 16-07-2001 | 00440169 | 00440170 |
| 47 | Insurance Auxiliary Services - Life Insurance Services | zy | 16-08-2002 | 00440185 | 00440186 |
| 48 | Intellectual Property Services | zzr | 10-09-2004 | 00440278 | 00440279 |
| 49 | Interior Decorator Services | q | 16-10-1998 | 00440076 | 00440077 |
| 50 | International Air Travel Service | zzzo | 01-05-2006 | 00440362 | 00440363 |
| 51 | Internet Cafe | zzf | 01-07-2003 | 00440241 | 00440242 |
| 52 | Internet Telephony Services | zzzu | 01-05-2006 | 00440382 | 00440383 |
| 53 | Investment Management Services Provided Under ULIP | zzzzf | 16-05-2008 | 00440430 | 00440431 |
| 54 | Legal Consultancy Services | zzzzm | 01-09-2009 | 00440480 | 00440483 |
| 55 | Life Insurance Services | zx | 10-09-2004 | 00440185 | 00440186 |
| 56 | Mailing List Compilation and Mailing | zzzg | 16-06-2005 | 00440330 | 00440331 |
| 57 | Maintenance of Medical Records | zzzzp | 01-07-2010 | 00440601 | 00440602 |
| 58 | Management Consultant Services | r | 16-10-1998 | 00440116 | 00440117 |
| 59 | Management, Maintenance and Repair Services | zzg | 01-07-2003 | 00440245 | 00440246 |

| Sr. No. | Category of Service | Sub-Clause No. | Effective Date | Accounting Codes | |
|---------|-----------------------------------------------------------------------|----------------|----------------|------------------|----------|
| | | | | Tax | Interest |
| 60 | Mandap Keeper | m | 01-07-1997 | 00440035 | 00440036 |
| 61 | Manpower Recruitment Agency / Supply | k | 07-07-1997 | 00440060 | 00440061 |
| 62 | Market Research Agency | y | 16-10-1998 | 00440112 | 00440113 |
| 63 | Mining Services | zzzy | 01-06-2007 | 00440402 | 00440403 |
| 64 | Online Information & database Retrieval Services | zh | 16-07-2001 | 00440153 | 00440154 |
| 65 | Opinion Poll Services | zsz | 10-09-2004 | 00440274 | 00440275 |
| 66 | Outdoor Catering Services | zzt | 10-09-2004 | 00440051 | 00440052 |
| 67 | Packaging Activities | zzzf | 16-06-2005 | 00440326 | 00440327 |
| 68 | Pandal or Shamiana Services | zzw | 10-09-2004 | 00440054 | 00440055 |
| 69 | Photography Services | zb | 16-07-2001 | 00440129 | 00440130 |
| 70 | Port Services - Major Ports | zn | 16-07-2001 | 00440177 | 00440178 |
| 71 | Port Services - Other Ports | zzl | 01-07-2003 | 00440177 | 00440178 |
| 72 | Practising Chartered Accountant | s | 16-10-1998 | 00440092 | 00440093 |
| 73 | Practising Company Secretary | u | 16-10-1998 | 00440100 | 00440101 |
| 74 | Practising Cost Accountant | t | 16-10-1998 | 00440096 | 00440097 |
| 75 | Promoting a 'brand' of goods, Services, Events, ect. | zzzzq | 01-07-2010 | 00440604 | 00440605 |
| 76 | Public Relation Services | zzzs | 01-05-2006 | 00440374 | 00440375 |
| 77 | Rail Travel Agent | zz | 16-08-2002 | 00440201 | 00440202 |
| 78 | Real Estate Agent | v | 16-10-1998 | 00440104 | 00440105 |
| 79 | Recovery Agent Service | zzzl | 01-05-2006 | 00440350 | 00440351 |
| 80 | Registrar to an Issue | zzzi | 01-05-2006 | 00440338 | 00440339 |
| 81 | Rent - A - Cab Scheme Operator | o | 16-07-1997 | 00440048 | 00440049 |
| 82 | Renting of Immovable Property | zzzz | 01-06-2007 | 00440406 | 00440407 |
| 83 | Scientific and Technical Consultancy | za | 16-07-2001 | 00440125 | 00440126 |
| 84 | Security Agency / Detective | w | 16-10-1998 | 00440108 | 00440109 |
| 85 | Services of Permitting Commercial use or Exploitation of any Event | zzzzr | 01-07-2010 | 00440607 | 00440608 |
| 86 | Services provided by Air-conditioned restaurants | zzzzv | 01-05-2011 | 00441067 | 00441068 |
| 87 | Services Provided by Electricity Exchanges | zzzzs | 01-07-2010 | 00440610 | 00440611 |
| 88 | Cinematographic films and Sound recording | zzzzt | 01-07-2010 | 00440613 | 00440614 |
| 89 | Services related to Preferential location or Development of Complexes | zzzzu | 01-07-2010 | 00440616 | 00440617 |
| 90 | Share Transfer Agent Service | zzzj | 01-05-2006 | 00440342 | 00440343 |

| Sr. No. | Category of Service | Sub-Clause No. | Effective Date | Accounting Codes | |
|------------|---------------------------------------------------------------------------------------|----------------|-------------------|------------------|-----------------|
| | | | | Tax | Interest |
| 91 | Ship Management Services | zzzt | 01-05-2006 | 00440378 | 00440379 |
| 92 | Short-term accommodation | zzzzw | 01-05-2011 | 00441070 | 00441071 |
| 93 | Site Formation Services | zzza | 16-06-2005 | 00440306 | 00440307 |
| 94 | Sound Recording Services | zj | 16-07-2001 | 00440161 | 00440162 |
| 95 | Space or Time Selling Services for Advertisements | zzzm | 01-05-2006 | 00440354 | 00440355 |
| 96 | Sponsorship Services | zzzn | 01-05-2006 | 00440358 | 00440359 |
| 97 | Steamer Agent | i | 15-06-1997 | 00440029 | 00440030 |
| 98 | Stock Broker | a | 01-07-1994 | 00440008 | 00440009 |
| 99 | Stock Exchange | zzzzg | 16-05-2008 | 00440434 | 00440435 |
| 100 | Commodity Exchange | zzzzh | 16-05-2008 | 00440438 | 00440439 |
| 101 | Processing & Clearing House Services | zzzzi | 16-05-2008 | 00440442 | 00440443 |
| 102 | Storage & Warehousing Services | zza | 16-08-2002 | 00440193 | 00440194 |
| 103 | Supply of Tangible Goods for Use Services | zzzzj | 16-05-2008 | 00440445 | 00440447 |
| 104 | Survey & Exploration of Minerals Services | zzv | 10-09-2004 | 00440270 | 00440271 |
| 105 | Survey and Mapmaking Services | zzzc | 16-06-2005 | 00440314 | 00440315 |
| 106 | Technical Inspection and Certification | zzi | 01-07-2003 | 00440249 | 00440250 |
| 107 | Technical Testing & Analysis Services | zzh | 01-07-2003 | 00440249 | 00440250 |
| 108 | Telecommunication Services | zzzx | 01-06-2007 | 00440398 | 00440399 |
| 109 | Television & Radio Programme Services | zzu | 10-09-2004 | 00440286 | 00440287 |
| 110 | Tour operator | n | 01-09-1997 | 00440063 | 00440064 |
| 111 | Transport of Coastal Goods; and transported through Inland Water & National Waterways | zzzzl | 01-09-2009 | 00440470 | 00440473 |
| 112 | Transport of Goods by Air Services | zzn | 10-09-2004 | 00440266 | 00440267 |
| 113 | Transport of Goods in Containers by Rail Services including Government Railways | zzzp | 01-05-2006 | 00440390 | 00440391 |
| 114 | Transport of goods through Pipeline / Conduit | zzz | 16-06-2005 | 00440302 | 00440303 |
| 115 | Transport of Persons by Cruise Ship Services | zzzv | 01-05-2006 | 00440386 | 00440387 |
| 116 | Travel Agents (Other than Air & Rail) | zzx | 10-09-2004 | 00440294 | 00440295 |
| 117 | Under Writer Services | z | 16-10-1998 | 00440084 | 00440085 |
| 118 | Video Tape Production Services | zi | 16-07-2001 | 00440157 | 00440158 |
| 119 | Works Contract Services | zzzza | 01-06-2007 | 00440410 | 00440411 |
| 120 | Other taxable services (Services other than 119 listed above) | - | 01-07-2012 | 00441480 | 00441481 |
| | Primary Education Cess (EC) | | | 00440298 | 00440299 |
| | Secondary & Higher Education Cess (SHEC) | | | 00440426 | 00440427 |



ADVISORY SERVICES

Indirect Taxation Consultancy

- Service Tax
 - Opinion Regarding Applicability
 - Filing of Returns
 - Preventive Matters
 - DGCEI Raid Matters
 - Service Tax Audit
- Excise & Customs
- GVAT & CST

Goods & Service Tax (GST)

- Impact Analysis of GST
- Due Diligence
- Sector Specific Structuring

Management Consultancy Services

- Solutions to Core Management Problems
- Financial Advisory
- Business Valuation
- Management Assurance & Risk Review
- Family/ Business Arbitration
- Management Transition/ Trust Office

Inbound/ Outbound Investments

- Setup of 100% Indian Subsidiary of a Foreign Corporation
- Setting up of Overseas Subsidiary of Indian Corporation



Compliances & Representational Services

- Income Tax
- ROC Matters including LLPs

Audit and Assurance Services

- System Audit
- Due Diligence Audit
- Internal Audit
- Compliance Review Report
- Forensic Audit
- Fraud and Investigation Audit

International Taxation

- Compliance with Transfer Pricing regulations
- Filing of Ex-Patriate Returns
- DTAA related services

KHANDHAR MEHTA & SHAH

HEAD OFFICE

3rd Floor, Devpath Complex, Behind Lal Bungalow, Off C. G. Road, Ahmedabad - 380 006.

Ph: +91 - 79 - 2646 1526, 6631 5450/51/52/53 Web : www.kmsindia.in

KHANDHAR MEHTA & SHAH

BRANCH OFFICE

2nd Floor, Plot No. 261, Sector - 1A, Gandhidham, Kutchh.

Phone : (02836) 230 066

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