

11<sup>th</sup> Edition



# 21 Useful Charts for *SERVICE TAX*

June, 2016

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**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](mailto:amish@kmsindia.in) ; [rashmin@kmsindia.in](mailto:rashmin@kmsindia.in)

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

Source : [www.indiabudget.nic.in](http://www.indiabudget.nic.in)

Revenue	2012-13	2013-14	2014-15	2015-16	2016-17 (Estimated)
<b>Gross Tax Revenue</b>	<b>10,36,234</b>	<b>11,38,734</b>	<b>12,45,136</b>	<b>14,59,811</b>	<b>16,31,138</b>
Corporation Tax	3,56,326	3,94,678	4,28,925	4,52,970	4,93,923
Income Tax	2,01,486	2,42,857	2,58,326	2,91,653	3,45,776
Customs	1,65,346	1,72,085	1,88,016	2,09,500	2,30,000
Central Excise	1,76,535	1,70,197	1,88,128	2,83,353	3,17,860
<b>Service Tax</b>	<b>1,32,601</b>	<b>1,54,778</b>	<b>1,67,969</b>	<b>2,10,000</b>	<b>2,31,000</b>

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## 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 to 14-11-2015	14% (ST)
<b>15-11-2015 to 31-05-2016</b>	<b>14.5%</b> (ST+SBC)
<b>01-06-2016 onwards</b>	<b>15%</b> (ST+SBC+KKC)

EC = Education Cess  
SHEC = Secondary and Higher Education Cess

SBC = Swachh Bharat Cess  
KKC = Krishi Kalyan 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 assesseees having turnover upto Rs.60 Lakhs)	
01-10-2014 to 13-05-2016*	18% p.a.	Delay for first 6 months
	24% p.a.	Delay from 7 <sup>th</sup> month to 12 months
	30% p.a.	Delay for the period beyond 1 year
<b>14-05-2016 Onwards</b>	<b>24% p.a.</b>	<b>Service Tax collected but not paid before due date</b>
	<b>15% p.a.</b>	<b>Service Tax not collected and not paid</b>

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

Note : Interest shall be for the month or part thereof.

## 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%				
		<b>01-07-12 to 30-09-14</b>	<b>01-10-14 to 30-05-15</b>	<b>01-06-14 to 14-11-15</b>	<b>15-11-15 to 31-05-16</b>	<b>01-06-16 onwards</b>
1)	On Service Portion in execution of Works Contract (Total Amount less value of Goods involved)	12.36%	12.36%	14%	14.5%	<b>15%</b>
2)	On Total Amount - if					
a)	Original Works	4.944%	4.944%	5.60%	5.80%	<b>6%</b>
b)	Maintenance/Repair/Reconditioning of any goods	8.652%	8.652%	9.80%	<b>10.15%</b>	<b>10.50%</b>
c)	Maintenance/Repair/Completion & finishing services of immovable property	7.416%				

## Due Date for Return filing

Half Yearly Return	To be Filed by
1st April to 30th September	25th October
1st October to 31st March	25th April

**Note :** 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

## Annual Return Chart

(w.e.f. 01-04-2016)

Annual Return	To be Filed by
For Service Tax*	30th November
For CENVAT Credit	30th November

\* Annual Service Tax return can be revised within a period of 1 month from the date of filing of original return.

Sr. No.	Nature of Services	Effective Rates of Service Tax [with SBC + KKC]	
1.	Life insurance	1.5 % of single premium of charged from the Policy holder in case of single premium annuity policies [w.e.f. 01-04-2016]	
		3.75% of gross amount of premium charged from Policy holder in 1st year.	
		1.875% of gross amount of premium charged from Policy holder in subsequent years.	
2.	Sale or purchase of foreign currency	<b>Gross amount of currency exchanged</b>	<b>Service Tax Liability</b>
		upto Rs. 1,00,000/-	Rs. 37.50/- or 0.15% of amount of currency exchanged whichever is higher
		Exceeding Rs. 1,00,000/- to Rs. 10,00,000/-	Rs. 150/- and 0.075% on amount of currency exchanged between Rs. 1,00,000/- to Rs. 10,00,000/-
	Exceeding Rs. 10,00,000/-	Rs. 825/- and 0.015% on currency exchanged exceeding Rs. 10,00,000/- OR Rs. 7,500/- whichever is lower.	
3.	Distributor or selling agent of lotteries	Guaranteed prize pay out is more than 80% - Rs.8,785.72/- per payout of Rs. 10 Lacs or part thereof.	
		Guaranteed prize pay out less than 80% - Rs.13,714.29/- per payout of Rs. 10 Lacs or part thereof.	
4.	Air travel agent service	Domestic booking - 0.75% of basic fare	
		International booking - 1.5% of basic fare	

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
<b>01-04-2008 onwards</b>	<b>Rs. 10 Lakhs</b>

Individuals / Proprietorship / Partnership Firms / LLPs / HUF / OPC<sup>#</sup> (One Person Company)

Quarter	Due Date
1st April to 30th June	6th July
1st July to 30th September	6th October
1st October to 31st December	6th January
<b>1st January to 31st March</b>	<b>31st March</b>

Assessee other than Individuals / Proprietorship / Partnership Firms / LLPs / HUF / OPC<sup>@</sup>

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	<b>31st March</b>

# Whose aggregate value of taxable services provided is Rs.50 Lacs or less in Previous F.Y.

@ Whose aggregate value of taxable services provided is more than Rs.50 Lacs in Previous F.Y.

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

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

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
		Yearly	30th November of Succeeding F.Y.	---
4.	CENVAT Credit Return	Yearly	30th November of Succeeding F.Y.	---
5.	Appeal to Commissioner of Central Excise	Assessee	within 2 months from the date of receipt of order	ST-4
6.	Appeal to CESTAT	Assessee	within 3 months from the date of receipt of order	ST-5
7.	Cross Objections	Assessee / Department	within 45 days from the date of receipt of order	ST-6
8.	Appeal to CESTAT	Department	within 4 months from the date of receipt of order	ST-7

# 9 Table of Abatements : Service Tax @ 14.5%

(01-04-16 to 31-05-16)

Sr. No. of Noti. 26/2012	Name of the Service	Abatement	Effective Rate
1.	Financial leasing including Hire Purchase	90%	1.45%
2.	Transport of goods by Rail (other than service specified in Sr. No. 2A)	70% **	4.35%
2A.	Transport of goods in containers by rail by any person other than Indian Railways	60% **	5.80%
3.	Transport of Passenger by Rail	70% **	4.35%
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% *	10.15%
5.	Transport of Passengers by Air [w.e.f. 01-04-2015] (i) Economy Class (ii) Other than Economy Class	60% ** 40% **	5.80% 8.70%
6.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes	40% **	8.70%
7.	Services of GTA in relation to transportation of goods <b>other than used household goods</b> [w.e.f. 01-04-2016]	70% #	4.35%
7A.	Services of GTA in relation to transportation of used household goods [w.e.f. 01-04-2016]	60% #	5.80%
8.	Services provided by a foreman of Chit fund in relation to chit[w.e.f.01-04-2016]	30% #	10.15%
9.	Renting of a Motor cab [w.e.f. 01-10-2014]	60% @	5.80%
9A.	(a) Transport of passengers by a Contract Carriage [w.e.f.11-07-2014] (b) Transport of passengers by a radio taxi [w.e.f. 01-10-2014]	60% # 60% #	5.80% 5.80%
10.	Transport of goods in a Vessel [w.e.f. 01-04-2015]	70% **	4.35%
11.	Services by a tour operator in relation to,- (i) Only arranging, booking, accommodation (ii) Services other than services specified in (i) above	90% \$ 70% \$	1.45% 4.35%
12.	Construction of Residential and Commercial Complex / Building / Civil Structure	70% ^	4.35%
Service Tax (Determination of Value) Rules, 2006	Service portion in the execution of Works Contract		
	a) Original Works	60% ^	5.80%
	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% ^	10.15% 10.15%
	Service portion in an activity wherein food or any drink is		
a) supplied at a Restaurant	60% *	5.80%	
b) supplied in Outdoor Catering	40% *	8.70%	

\* 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 : (i) To avail abatement in Entry No. 9, value of all goods (including fuel) supplied by S.R. must be included in amount charged.

(ii) To avail abatement in Entry No. 11(i), bill issued should indicate charges for accommodation

(iii) To avail abatement in Entry No. 12, value of land must be included in the amount charged.



# Table of Abatements : Service Tax @ 15%

(01-06-2016 Onwards)

Sr. No. of Noti. 26/2012	Name of the Service	Abatement	Effective Rate
1.	Financial leasing including Hire Purchase	90%	1.50%
2.	Transport of goods by Rail (other than service specified in Sr. No. 2A)	70% **	4.50%
2A.	Transport of goods in containers by rail by any person other than Indian Railways	60% **	6.00%
3.	Transport of Passenger by Rail	70% **	4.50%
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% *	10.50%
5.	Transport of Passengers by Air [w.e.f. 01-04-2015] (i) Economy Class (ii) Other than Economy Class	60% ** 40% **	6.00% 9.00%
6.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes	40% **	9.00%
7.	Services of GTA in relation to transportation of goods <b>other than used household goods</b> [w.e.f. 01-04-2016]	70% #	4.50%
7A.	Services of GTA in relation to transportation of used household goods [w.e.f. 01-04-2016]	60% #	6.00%
8.	Services provided by a foreman of Chit fund in relation to chit [w.e.f. 01-04-2016]	30% #	10.50%
9.	Renting of a Motor cab [w.e.f. 01-10-2014]	60% @	6.00%
9A.	(a) Transport of passengers by a Contract Carriage [w.e.f. 11-07-2014] (b) Transport of passengers by a radio taxi [w.e.f. 01-10-2014] (c) Transport of passengers by air conditioned stage carriage [w.e.f. 01-06-2016]	60% # 60% # 60% #	6.00% 6.00% 6.00%
10.	Transport of goods in a Vessel [w.e.f. 01-04-2015]	70% **	4.50%
11.	Services by a tour operator in relation to,- (i) Only arranging, booking, accommodation (ii) Services other than services specified in (i) above	90% \$ 70% \$	1.50% 4.50%
12.	Construction of Residential and Commercial Complex / Building / Civil Structure	70% ^	4.50%
Service Tax (Determination of Value) Rules, 2006	Service portion in the execution of Works Contract		
	a) Original Works	60% ^	6.00%
	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% ^	10.50% 10.50%
	Service portion in an activity wherein food or any drink is		
	a) supplied at a Restaurant b) supplied in Outdoor Catering	60% * 40% *	6.00% 9.00%

\* 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 : (i) To avail abatement in Entry No. 9, value of all goods (including fuel) supplied by S.R. must be included in amount charged.

(ii) To avail abatement in Entry No. 11(i), bill issued should indicate charges for accommodation

(iii) 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 other than Senior Advocate by way of legal services to any business entity [01-04-2016 to 05-06-2016]	NIL	100%
5A.	Services of Individual Advocate or Firm of Advocates by way of legal services, directly or indirectly [w.e.f. 06-06-2016]	NIL	100%
6.	Any Services provided by Government or local authority <b>by way of support services</b> [w.e.f. 01-04-2016] 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. 01-04-2016]	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 of the State Government under the provisions of the Lottery (Regulations) Act, 1998 [w.e.f. 01-04-2016]	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.	Works Contract Service	1	50%	50%

**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.

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	<b>YES</b>
	Body Corporate	NA	NA	NO	NO
Service Receiver	Non - Body Corporate	NO	NO	NA	NA
	Body Corporate	<b>YES</b>	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.	01-07-2016	10-07-2016	10-08-2016	10-07-2016
2.	01-07-2016	10-08-2016	10-09-2016	01-07-2016
3.	01-07-2016	05-06-2016	10-08-2016	05-06-2016
4.	01-07-2016	05-06-2016	05-05-2016	05-05-2016
5.	01-07-2016	05-06-2016	10-06-2016	05-06-2016

## 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.	01-07-2016	10-07-2016	01-07-2016	Date of entry or Date of credit in bank, whichever is earlier
2.	31-03-2016	05-04-2016	31-03-2016	Change in rate of tax between two dates & Credit in bank is within 4 working days of change in rate
3.	31-03-2016	06-04-2016	06-04-2016	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  
(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 <b>Rs. 20,000</b>
76	Failure to pay service tax	<ul style="list-style-type: none"> <li>• <b>Max. 10% of Service Tax Amt.</b></li> <li>• <b>Nil if Service Tax + Interest paid within 30 days of Service of SCN</b></li> <li>• <b>25% of penalty if Service Tax + Interest + Penalty paid within 30 days of receipt of order</b></li> </ul>
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*	<ul style="list-style-type: none"> <li>• <b>100% of Service Tax Amt.</b></li> <li>• <b>15% of Service Tax Amt. if Service Tax + Interest + Penalty paid within 30 days of Service of SCN</b></li> <li>• <b>25% of Service Tax Amt. if Service Tax + Interest + Penalty paid within 30 days of receipt of order</b></li> </ul>
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

\* Penalty for offences by director, etc. of company shall be deemed to be closed in cases where the main demand and penalty proceedings have been closed under section 76 or section 78 of the Act.

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.1 Crore	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.1 Crore	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. 2 Crore**, 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.	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
<b>Rule : 3</b> General Rule	General Rule	Location of Service Recipient
	If location of Service Recipient not available	Location of Service Provider
<b>Rule : 4</b> 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
<b>Rule : 5</b> 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
<b>Rule : 6</b> 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
<b>Rule : 7</b> 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
<b>Rule : 8</b> Provider and recipient are located in Taxable territory	Both service provider and service receiver are located in taxable territory	Location of Recipient of Service

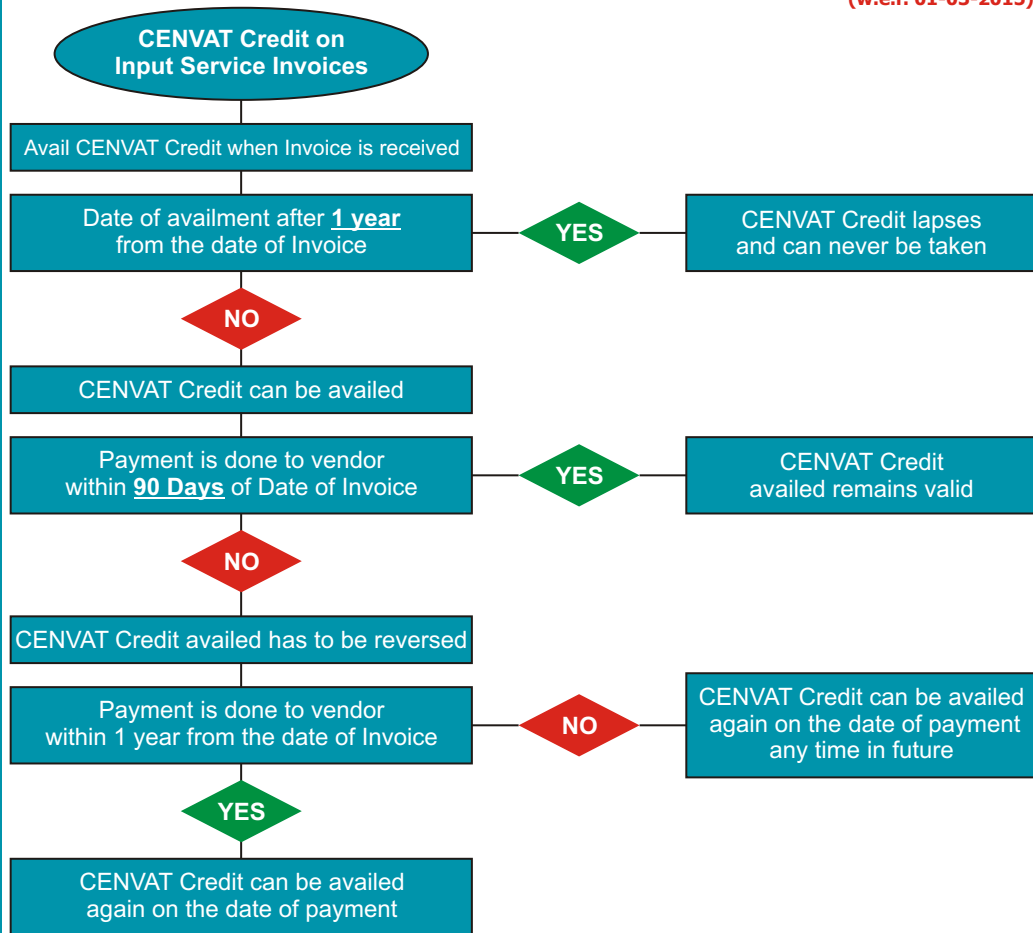
## Place of Provision of Services Rules, 2012 (PoPS)

Rule No.	Particulars	Place of Provision
<b>Rule : 9</b> 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
<b>Rule : 10</b> 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
<b>Rule : 11</b> Passenger Transport Service	Passenger Transportation	Location where Passenger embarks the conveyance for continuous journey
<b>Rule : 12</b> Service provided on board a conveyance	Intended to be wholly or substantially consumed while on board	First scheduled Point of Departure of the conveyance
<b>Rule : 13</b> 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	-----
<b>Rule : 14</b> 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 (including commission w.e.f 03-02-2016) 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, <b>(a)</b> Construction Services <b>(b)</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 Goods (*): <b>(a)</b> Service of Renting of such motor vehicle <b>(b)</b> Service of transportation of inputs and capital goods used for providing an output service <b>(c)</b> Service of courier agency
2B.	Output Services, for which Motor Vehicle designed to carry passengers is a Capital Goods (*): <b>(a)</b> Service of Renting of such motor vehicle <b>(b)</b> Service of transportation of passengers <b>(c)</b> Service of imparting motor driving skills <i>* Motor Vehicle must be registered in the name of Output Service provider.</i>
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 : <b>(a)</b> A Manufacturer of a Motor Vehicle in respect of Motor Vehicle manufactured by such person ; or <b>(b)</b> An insurance company in respect of a motor vehicle insured or reinsured by such person.
4.	Services not eligible for CENVAT Credit : <b>(a)</b> Outdoor Catering <b>(b)</b> Beauty treatment <b>(c)</b> Health Service <b>(d)</b> Cosmetic and Plastic Surgery <b>(e)</b> Membership of club <b>(f)</b> Health and fitness centre <b>(g)</b> Life Insurance <b>(h)</b> Health Insurance <b>(i)</b> 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
30	Custom House Agency	h	15-06-1997	00440026	00440027

Sr. No.	Category of Service	Sub-Clause No.	Effective Date	Accounting Codes	
				Tax	Interest
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	zpz	01-01-2005	00440262	00440263
43	Health Club & Fitness Centre	zw	16-08-2002	00440205	00440206
44	Health Services by Hospitals Establishments	zzzzo	01-07-2010	00440598	00440599
45	Information Technology Software	zzzze	16-05-2008	00440452	00440050
46	Insurance Auxiliary Services -General Insurance	zl	16-07-2001	00440169	00440170
47	Insurance Auxiliary Services- Life Insurance	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 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
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

Sr. No.	Category of Service	Sub-Clause No.	Effective Date	Accounting Codes	
				Tax	Interest
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	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	Permitting Commercial use or 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	Special services provided by builder	zzzzu	01-07-2010	00440616	00440617
90	Share Transfer Agent Service	zzzj	01-05-2006	00440342	00440343
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

Sr. No.	Category of Service	Sub-Clause No.	Effective Date	Accounting Codes	
				Tax	Interest
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	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	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
<b>120</b>	<b>Other taxable services</b>	-	01-07-2012	00441480	00441481
	(Services other than 119 listed above)				
	Primary Education Cess (EC)			00440298	00440299
	Secondary & Higher Education Cess (SHEC)			00440426	00440427
	Swacch Bharat Cess (SBC)		15-11-2015	00441493	00441494
	<b>Krishi Kalyan Cess (KKC)</b>		01-06-2016	00441509	00441510

## Indirect Taxation Consultancy

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

## Goods & Service Tax (GST)

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

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

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- 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

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