

AMBALAL PATEL & CO.
CHARTERED ACCOUNTANTS

SERVICE TAX ABATEMENT TABLE
(Noti. No.26/2012- ST (Last Updated 01.06.2016))

Sr no.	Nature of Services	Abatement %	Taxable %	Effective Taxable Rate% (incl. SBC & KKC)	Conditions
1	Financial Leasing Including Hire Purchase	90	10	1.5	Nil
2	Transport of Goods By Indian Railways (other than SI 2A)	70	30	4.5	CENVAT credit on inputs & capital goods used for providing the taxable service, has not been taken
2A	Transportation of goods in containers by rail by any person other than Indian Railways (like Containers Train Operators)	60	40	6	Same as Above
3	Transport of Passengers by Rail	70	30	4.5	Same as Above
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	30	70	10.50	CENVAT credit on any goods classifiable under Chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
5	Transport of passengers by air (i) Economy Class (ii) Other than economy Class (w.e.f. 01.04.2015)	60 40	40 60	6 9	CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	40	60	9	Same as above
7	Services of goods transport agency in relation to transportation of goods other than used household goods	70	30	4.5	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
8	Services provided by a foreman of chit fund in relation to chit	30	70	10.5	Same as above
9	Renting of any motor vehicle designed to carry passengers	60	40	6	Same as above

Sr no.	Nature of Services	Abatement %	Taxable %	Effective Taxable Rate% (incl. SBC & KKC)	Conditions
9A	(i) Transport of passengers by contract Carriage(11.07.2014) (ii) Transport of passengers by radio taxi(01.10.2014) (iii) Transport of passengers by Air Conditioned stage carriage (like GSRTC)	60	40	6	Same as above
10	Transport of goods in a vessel	70	30	4.5	CENVAT credit on inputs & capital goods used for providing the taxable service, has not been taken
11	Services by a tour operator in relation to a tour, only for the purpose of arranging or booking accommodation for any person	90	10	1.5	(i) CENVAT credit on inputs, capital goods and input services other than input services of a tour operator, used for providing the taxable service, has not been taken (ii)The invoice, bill or challan issued indicates that it is towards the charges for such accommodation. (iii)This exemption shall not apply where the invoice, bill or challan issued
12	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer(for Bookings received before BU Permission)	70	30	4.5	(i) CENVAT credit on inputs & capital goods used for providing the taxable service, has not been taken (ii) The value of land is included in the amount charged from the service receiver

SERVICE TAX (DETERMINATION OF VALUE RULE) 2006 LUMP SUM RATE TABLE

(Noti. No.24/2012- ST (Last Updated 01.06.2016) Sr. No.1)

Nature of Services	Abatement %	Taxable %	Effective Taxable Rate%	Conditions
Service Portion in execution of works contract a) Original Work b) Maintenance & Repairs of Goods or Immovable Property	60 30	40 70	6 10.50	CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004.
Service Portion in an activity where in food or drink is supplied a) At AC Restaurant b) In Outdoor Catering	60 40	40 60	6 9	CENVAT credit on any goods classifiable under Chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.

Note: 1) Rate of Service Tax is 14% , Swacch Bharat Cess @ 0.5% & Krishi Kalyan Cess is 0.5%

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