

Service Tax Rates with effect from June 1, 2015

May 29, 2015

Classification	Gross Value	Abatement/ Valuation	Taxable Value	Effective Rate	From June 01, 2015	Effective Rate June 01, 2015	Reverse Provider As notified	Charge Receiver As notified
Services in relation to financial leasing including hire purchase	100	90	10	1.236%	14%	1.400%	-	-
Services provided in relation to chit	100	0	100	12.360%	14%	14.000%	-	-
Sponsorship Services	100	0	100	12.360%	14%	14.000%	0%	14%
Arbitral tribunal	100	0	100	12.360%	14%	14.000%	0%	14%
Advocate - Legal services	100	0	100	12.360%	14%	14.000%	0%	14%
Supply of manpower (100% Reverse charge WEF 1-Apr-15)	100	0	100	12.360%	14%	14.000%	0%	14%
Security Services (100% Reverse charge WEF 1-Apr-15)	100	0	100	12.360%	14%	14.000%	0%	14%
Insurance Agent services	100	0	100	12.360%	14%	14.000%	0%	14%
Mutual fund agents, mutual fund distributors (100% Reverse charge WEF 1-Apr-15)	100	0	100	12.360%	14%	14.000%	0%	14%
Agents of lottery distributor (100% Reverse charge WEF 1-Apr-15)	100	0	100	12.360%	14%	14.000%	0%	14%
Aggregator (100% Reverse charge WEF 1-Mar-15)	100	0	100	12.360%	14%	14.000%	0%	14%
Imported services (from abroad) for investment) - Subsequent Year	100	0	100	12.360%	14%	14.000%	0%	14%
Support services provided by Government excluding renting, etc.	100	0	100	12.360%	14%	14.000%	0%	14%

401, Satyam Cineplexes, Ranjit Nagar,
New Delhi - 110008
Phone No. : 011-25895998, 25894899
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C-20/1 (Lower Ground Floor),
Ardee City, Near Gate-3,
Sector-52, Gurgaon - 122011
Phone No. : 0124-4275494, +91-9910044272
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Classification	Gross Value	Abatement/ Valuation	Taxable Value	Effective Rate	From	Effective Rate	Reverse	Charge
					June 01, 2015	June 01, 2015	Provider As notified	Receiver As notified
CONSTRUCTION SECTOR:								
Residential complex (Less than 2000 Sq. feet carpet area & less than 1 Crore)	100	75	25	3.090%	14%	3.500%	-	-
Residential complex (Other than Above)	100	70	30	3.708%	14%	4.200%	-	-
Construction of Commercial Complex	100	70	30	3.708%	14%	4.200%	-	-
Works Contract- Original works	100	60	40	4.944%	14%	5.600%	2.800%	2.800%
Works Contract- Other works (WEF 1-OCT-2014)	100	30	70	8.652%	14%	9.800%	4.900%	4.900%
TRANSPORT SECTOR								
Transport of goods by rail	100	70	30	3.708%	14%	4.200%	-	-
Transport of passengers, with or without accompanied belongings by rail	100	70	30	3.708%	14%	4.200%	-	-
Services of goods transport agency in relation to transportation of goods	100	70	30	3.708%	14%	4.200%	0.000%	4.200%
Renting of any motor vehicle designed to carry passengers in similar line of business	100	60	40	4.944%	14%	5.600%	-	-
Renting of any motor vehicle designed to carry passengers NOT in similar line of business ON ABATED VALUE	100	60	40	4.944%	14%	5.600%	0.000%	5.600%
Renting of any motor vehicle designed to carry passengers NOT in similar line of business ON NON ABATED VALUE	100	0	100	12.360%	14%	14.000%	7.000%	7.000%
Transport of goods in a vessel	100	70	30	3.708%	14%	4.200%	-	-

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HOSPITALITY SECTOR								
Restaurant Services	100	60	40	4.944%	14%	5.600%	-	-
outdoor catering Services	100	40	60	7.416%	14%	8.400%	-	-
Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	100	40	60	7.416%	14%	8.400%	-	-
Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises	100	30	70	8.652%	14%	9.800%	-	-
Tour operator - a package tour	100	75	25	3.090%	14%	3.500%	-	-
Tour operator - booking accommodation	100	90	10	1.236%	14%	1.400%	-	-
Tour operator - Others	100	60	40	4.944%	14%	5.600%	-	-
Air Travel agents - Domestic				0.618%		0.700%	-	-
other than ALL above items	100	0	100	12.360%	14%	14.000%	-	-

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