

Service Tax Rates applicable with effect from 01.06.2016 (after Abatement)

Sr No.	Description of taxable service	Abatement	Taxable	Conditions	Service Tax @14%	Swachh Bharat Cess @ 0.5%	Krishi Kalyan Cess @0.5%	Total Service tax Payable @15 %
1	Services in relation to financial leasing including hire purchase	90	10	Nil.	1.4	0.05	0.05	1.5
2	Transport of goods by rail (Other Than service specified at 2A below)	70	30	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	4.2	0.15	0.15	4.5
2A	Transport of goods in containers by rail by any person other than Indian Railway	60	40	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.	5.6	0.2	0.2	6
3	Transport of passengers, with or without accompanied belongings by rail	70	30	i) 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. ii) Cenvat credit on input services shall be allowed	4.2	0.15	0.15	4.5
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	70.00	(i) 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.	9.8	0.35	0.35	10.5
5	Transport of passengers by air, with or without accompanied belongings i) Economy class	60	40.00	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	5.6	0.2	0.2	6
	Other than Economy Class	40	60.00		8.4	0.3	0.3	9

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6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	40	60.00	Same as above.	8.4	0.3	0.3	9
7	Services of goods transport agency in relation to transportation of goods other than used household goods	70.00	30.00	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken by the service provider under the provisions of the CENVAT Credit Rules, 2004.	4.2	0.15	0.15	4.5
7A	Services of goods transport agency in relation to transportation of household goods.	60.00	40.00	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.	5.6	0.2	0.2	6
8	Services provided in relation to chit	30.00	70.00	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.	9.8	0.35	0.35	10.5
9	Renting of any motorcab	60	40.00	i) 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 ii) CENVAT credit on input service of renting of motorcab has been taken under the provision of the CEVAT Credit Rules 2004, in the following manner. a) Full CENVAT credit of such input service received from a person who is paying service tax on forty percent of the value, or b) Up forty percent CENVAT credit of such input services received from a person who is paying service tax on full value iii) CENVAT credit on input services other than those specified in (ii) above , has not been takend under the provision of the CENVAT Credit Rules 2004	5.6	0.2	0.2	6
9A	Transport of passenger, with or without accompanied belongings, by - a) contract carriage other than motor cab. b) Radio Taxi c) a stage carriage	60	40	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	5.6	0.2	0.2	6

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10	Transport of goods in a vessel	70	30	i) 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 ii) Cenvat credit on input services is allowed	4.2	0.15	0.15	4.5
11	i) Services by a tour operator in relation to,- (i) a tour, only for the purpose of arranging or booking accommodation for any person	90	10	i) 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 ii) CENVAT credit on input service of renting of motorcab has been taken under the provision of the CEVAT Credit Rules 2004, in the following manner. a) Full CENVAT credit of such input service received from a person who is paying service tax on forty percent of the value, or b) Up forty percent CENVAT credit of such input services received from a person who is paying service tax on full value iii) CENVAT credit on input services other than those specified in (ii) above , has not been takend under the provision of the CENVAT Credit Rules 2004	1.4	0.05	0.05	1.5
	(ii) a tours other than (i) above tour	70	30	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	4.2	0.15	0.15	4.5
12	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly except where entire consideration is received after issuance of completion certificate by the competent authority	70	30	i) 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 ii) The value of land is included in the amount charges from the service receiver	4.2	0.15	0.15	4.5

Service tax rates applicable for payment under Reverse Charge with effect from 01.06.2016

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by any person liable for paying service tax other than the service provider	Service Tax Payable After 01.06.16		After Swachh Bharat Cess after.01.06.2016		Krishi Kalyan Cess after.01.06.2016		Total Service tax payable after.01.06.2016	
				Service provider	service receiver	Service provider	service receiver	Service provider	service receiver	Service provider	service receiver
1	in respect of services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	0	100%	0.00	14.00	0	0.50	0	0.50	0.00	15.00
1A	in respect of services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company (Effective from 01.04.2015)	0	100%	0.00	14.00	0	0.50	0	0.50	0.00	15.00
1B.	in respect of services provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company (i) (Omitted vide nn 18/2019-ST dated 01.03.2016 w.e.f. 01.04.2016 for service receiver)	0	0	0.00	0.00	0	0.00	0	0.00	0.00	0.00
	(ii) If the Value of aggregate value of taxable services exceeds of Rs. 10 Lacs the Service tax payable in the hands of service provider after 01.04.2016	100%	0%	0.14	0.00	0.005	0.00	0.005	0.00	0.15	0.00
1C.	in respect of service provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent	0	100%	0.00	14.00	0	0.50		0.50	0.00	15.00
2	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road to Company, Partnership Firm, Registered Factory, Registered Society, co-operative society, AOP, LLP, Person Registered Under Central Excise Act, 1944 including Excise Dealers (after availment of 70% abatement and taxable 30%)	0	30%	0.00	4.20	0	0.15		0.15	0.00	4.50

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3	in respect of services provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00
4	in respect of services provided or agreed to be provided by an arbitral tribunal to any Business entity	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00
5	in respect of services provided or agreed to be provided by a firm of advocates ofr an individual (Entry amended vide NN 18/2016-ST dated 01.03.2016, w.e.f.01.04.2016 to bring , legal services provided by a senior advocate under forward charge)	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00
5A	in respect of services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00
6	in respect of services provided or agreed to be provided by Government or local authority excluding,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994 to any Business Entity	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00
7	(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business by individual, HUF, firm or AOP to Body Corporate (after availment of 60% abatement , taxable 40%)	0	40%	0.00	5.60	0	0.20	0.20	0.00	6.00
	(b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non abated value to any person who is not engaged in the similar line of business by individual, HUF, firm or AOP to Body Corporate (Without availment of 60%)	50%	50%	7.00	7.00	0.25	0.25	0.25	0.25	7.50
8	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose or security services by individual, HUF, firm or AOP to Body Corporate	0	100%	0.00	14.00	0	0.50	0.50	0.00	15.00

