

Service Tax Rules - Changes

- Applicable Rate- New rule 5 B inserted-
- Rate of tax shall be the rate prevailing at the time when the services are deemed to have been provided.
- The amount stated in rule 6(4B)(iii) for adjustment of excess amount paid by an assessee is being enhanced to Rs. 2 lakhs.

Service Tax Rules 2008

Karin Nielsen-Saines



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