

Purpose and Need

To fix the Point of Taxation for

- Service Tax Payment
- Applicability of Rate of Service Tax
 - ❖ In case of change in Effective Rate of Service Tax
 - ❖ In case of Services becoming Taxable for first time
- Reverse Charge Services
- Specific Services

Service Tax Point Of Taxation Rules 201

RJ Alexander



Service Tax Point Of Taxation Rules 201:

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