

Service Tax Compliance:

Applying For Service Tax Registration:

- Within 30 days from the date on which provision of taxable service exceeds the limit of Rs. 9 Lacs.

Collection of service Tax:

- The immediate following date from the date on which the value of taxable services exceeds the exemption limit of Rs. 10 Lacs.

Rate of Service Tax:

Period	Service Tax	EC	SHEC	Net Rate
Till March, 2015	12%	2%	1%	12.36%
April, 2015 Onwards*	14%	-	-	14%

*As proposed in finance bill, while presenting Union Budget 2015-16. Notification of applicability is still awaiting.

Payment of Service Tax:

Value Realized	Due Date
March	31 st March
Other months	6 th of succeeding month

Interest for Delayed Payment:

Rate of interest	18% P.A.
Period of interest	Number of days Between Actual Date of payment and Due Date

Half-yearly Return:

April to September	25 th of October
October to March	25 th of April

Service Tax Limit 10 Lacs

**CA Nikhil Gupta, ,CA Anoop Modi ,CA
Mahesh Gupta**

Service Tax Limit 10 Lacs:

Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla,2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly

NEP Goods And Services Tax (GST) And Custom Duty [B. Com. IIIrd Year] C. A. Nikhil Gupta,,C. A. Anoop Modi ,C. A. Mahesh Gupta,2023-10-08 Goods and Service Tax GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure and Arrest 20 The Integrated Goods and Services Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demands and Recovery 25 Miscellaneous Provisions of Transitional Provisions 26 Penalties Custom Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution

A Study of Service Tax in India and it's Analysis Dr. Makarand Raghunath Sakhalkar,2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994 It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944 However the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr Manmohan Singh It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994 It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service

Indirect Tax Goods and Services Tax (GST) B. Com. 5th Sem CA Nikhil Gupta, ,CA Anoop Modi ,CA Mahesh Gupta,2025-04-10 1

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R.K. Jain's GST Law Manual (Set of 2 Vols.) - Acts, Rules, Forms with Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings | Amended up to 1st February 2022 R.K. Jain,2022-02-08 This book provides the complete updated amended annotated text of all provisions of the GST Law This book has been divided into eleven parts Part 1 Ready Reckoner of GST Laws Procedures 1 000 Tips on GST Part 2 GST Acts Part 3 GST Rules Part 4 Reverse Charge Mechanism Part 5 Forms Proformas Part 6 State GST Compensation Cess Part 7 Circulars Press Releases Public Notices Part 8 Advance Ruling on GST Part 9 Notifications Part 10 Appeals Revisions Part 11 Index to Notifications The Present Publication is the 15th Edition authored by R K Jain as upto 1st February 2022 The coverage of this book is as follows Ready Reckoner of GST Laws Procedures 1 000 Tips on GST o 1 000 Tips for GST o 250 CBEC Solutions to GST Problems o Experts Guide on 9 Topics o A to Z GST Laws Procedure for Goods Services At a Glance in 190 Pages o Date charts for your obligations under GST on 9 Topics GST Acts o CGST Act 2017 o CGST Extension to Jammu and Kashmir Act 2017 o IGST Act 2017 o IGST Extension to Jammu and Kashmir Act 2017 o UTGST Act 2017 o GST Compensation to States Act 2017 o Constitution One Hundred and First Amendment Act 2016 GST Rules o Rules under GST Reverse Charge Mechanism for Goods Services Forms Proformas State GST Compensation Cess Circulars Press Releases Public Notices o Departmental Clarification Flyers Leaflets Circulars Public Notices Press Release on GST Advance Ruling on GST Notifications o Notifications issued under CGST IGST UTGST SGST including issued by States Appeals Revisions o GST Appellate Tribunal Notifications Order Index to Notifications

Tax laws and practice DR.VEENA SONI,2022-09-30 *Goods And Services Tax (Latest 2021-22) - SBPD Publications* CA Anoop Modi, ,CA Mahesh Gupta ,CA Nikhil Gupta,2021-11-01 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply

9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Return 16 Job Work 17 Tax Deduction and Tax Collection at Source 18 Account Assessment and Audit 19 Inspection Search Seizure And Arrest 20 The Integrated Goods and Service Tax Act 21 Refunds 22 Anti Profiteering Measure 23 Avoidance of Dual Control 24 Demand and Recovery 25 Miscellaneous Provisions and Transitional Provisions 26 Penalties

Guide to the "Goods and services Tax" CA Farooq Haque, 2018-04-30 Guide to the Goods and Service Tax provides the reader with an in depth understanding of the CGST and IGST laws regulations circulars notifications etc through comprehensive examples and illustrations The interpretations given in this book are based on the personal understanding and opinions of the author

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Proceedings of the National Seminar on Direct and Indirect Tax Laws—An Overview (DITBCS-2017) Dr. K.S. Lakshmi, Dr. M. Gajalakshmi, Dr. V. Bakiyalakshmi, 2017-12-08 The seminar was conducted to highlight the vital role of Direct and Indirect Taxes In mobilizing revenue for the government and being progressive in nature helps to remove disparities in income To inculcate a platform where the experts delegates academicians as well as the student community can interact and exchange their ideas and knowledge pertaining to the emerging issues and challenges in the field of Direct and Indirect Taxes To promote economic growth generate employment opportunities and create economic stability

Goods and Services Tax (English Book) Dr. Jitendra Kumar Saxena ,Dr.

Vishnu Shankar Agrahari ,Navnindra Kumari ,2023-07-12 e Book for B Com 5th Semester for all UP State Universities
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