

RATES OF SERVICE TAX FOR SERVICE PROVIDER AND RECEIVER UNDER REVERSE CHARGE MECHANISM

S.N	Service	Service Recipient	% of Service tax payable	
			Provider	Recipient
1	Provided by person who is located in non-taxable territory and received by any person located in taxable territory (In case of foreign services and services from J&K)	Any person	Nil	100%
2	Works contract services by individual, HUF, firm or AOP	Body corporate	50%	50%
3	Manpower supply for any purposes or security services by individual, HUF, firm or AOP	Body corporate	25%	75%
4	Renting of vehicle to any person who is not engaged in the similar line of business to carry passenger by individual, HUF, firm or AOP - With abatement - Without abatement	Body corporate	Nil (With Abatement) 60% (Without Abatement)	100% (With Abatement) 40% (Without Abatement)
5	Support services by Government and Local Authority (excluding renting and 66D (a) (i) to (iii))	Business Entity	Nil	100%
6	Provided or agreed to be provided by a director of a company to the said company (w.e.f. 7 August 2012 vide Not. 45/2012)	Body corporate	Nil	100%
7	Individual advocate	Business entity	Nil	100%
8	Arbitral Tribunal	Business entity	Nil	100%
9	Sponsorship	Body corporate or Partnership Firm	Nil	100%
10	GTA (Goods Transport Agency)	Company, P. Firm, Factory, Society, excise registered assessee	Nil	100%
11	Insurance agent to insurance companies	Insurance business	Nil	100%

Abatement Rate chart under Service tax

S.N	Service	Taxable	Effective rate as on date	Condition
1	Goods Transport Agency (GTA) (any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage) Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.	25%	3.090%	No cenvat credit availed
2	Transport of goods by rail	30%	3.708%	Nil
3	Transport of passengers by rail	30%	3.708%	Nil
4	Transport of goods in a vessel from one port in India to another	50%	6.180%	No cenvat credit availed
5	Transport of passengers by air	40%	4.944%	Cenvat credit on inputs and CG is not availed
6	Supply of food or any other article of human consumption or any drink, in a restaurant / other premises	40%	4.944%	Cenvat credit of goods in Ch. 1 to 22 not taken. Further, Rule 6 reversal required
7	Supply of food in convention centre, pandal, shamiana etc	70%	8.652%	Cenvat credit of goods in Ch. 1 to 22 not taken. Further, Rule 6 reversal required
8	Accommodation in hotels, inns etc	60%	7.416%	Cenvat credit on inputs and CG is not availed
9	Renting of any motor vehicle designed to carry passengers	40%	4.944%	No cenvat credit availed
10	Package tour	25%	3.090%	No cenvat credit availed. Bill incl. of charges for tour
11	Booking accommodation	10%	1.236%	-No cenvat credit availed - Bill indicates so - NA if invoice only for service charges
12	Services other than 11 and 12 provided in relation to tour	40%	4.944%	-No cenvat credit availed - Invoice is for gross amount
13	Financial leasing services including hire purchase	10%	1.236%	Nil
14	Services in relation to chit	70%	8.652%	No cenvat credit availed
15	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,- (a) for a residential unit satisfying both the following conditions, namely:- (i) the carpet area of the unit is less than 2000 square feet; and (ii) the amount charged for the unit is less than rupees one crore; (b) for other than the (a) above	a) 25% b) 30%	a) 3.09% b) 3.708%	(i) CENVAT credit on inputs 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 charged from the service receiver.
16	Works contracts entered into for execution of original works	40%	4.944%	Cenvat credit on inputs not availed

17	Works contracts entered into for maintenance or repair or reconditioning or restoration or servicing of any goods	70%	8.652%	Cenvat credit on inputs not availed
18	For other works contracts , not covered under sr. no. 16 and 17 , including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation of electrical fittings of an immovable property	60%	7.416%	Cenvat credit on inputs not availed