

# CHAPTER-HEADS

	PAGE
<i>Finance Act, 1994 - Section-wise Index</i>	I-9
<i>Service Tax Rules, 1994 - Rule-wise Index</i>	I-11
<i>Cenvat Credit Rules, 2004 - Rule-wise Index</i>	I-13
<i>List of important notifications</i>	I-15
CHAPTER 1 : INTRODUCTION	1
CHAPTER 2 : NATURE OF SERVICE TAX	6
CHAPTER 3 : CONSTITUTIONAL BACKGROUND OF SERVICE TAX	13
CHAPTER 4 : TAXABLE SERVICE	20
CHAPTER 5 : NEGATIVE LIST OF SERVICES	44
CHAPTER 6 : EXEMPTIONS FROM SERVICE TAX	51
CHAPTER 7 : ABATEMENTS AND COMPOSITION SCHEMES	63
CHAPTER 8 : EXEMPTION TO SMALL SERVICE PROVIDERS	70
CHAPTER 9 : INTERPRETATION OF SPECIFIC DESCRIPTIONS OF SERVICES	77
CHAPTER 10 : VALUE OF TAXABLE SERVICE	85
CHAPTER 11 : PERSON	118
CHAPTER 12 : REVERSE CHARGE UNDER SERVICE TAX	135
CHAPTER 13 : TAXABLE TERRITORY	149
CHAPTER 14 : PLACE OF PROVISION OF SERVICES	153
CHAPTER 15 : POINT OF TAXATION	185
CHAPTER 16 : SERVICE PORTION OF WORKS CONTRACT	201
CHAPTER 17 : CONSTRUCTION ACTIVITY	232
CHAPTER 18 : RENTING OF IMMOVABLE PROPERTY	247
CHAPTER 19 : REFRAIN FROM ACT OR TOLERATING AN ACT	255
CHAPTER 20 : TELECOM RELATED SERVICES	257
CHAPTER 21 : HIRE OF GOODS	261
CHAPTER 22 : SOFTWARE RELATED SERVICES	270
CHAPTER 23 : INTELLECTUAL PROPERTY RIGHT RELATED SERVICES	278
CHAPTER 24 : JOB WORK	289

	PAGE
CHAPTER 25 : <b>BANKING AND FINANCIAL SERVICES</b>	297
CHAPTER 26 : <b>TRANSPORT OF GOODS BY ROAD, RAIL OR WATER</b>	314
CHAPTER 27 : <b>TRANSPORT OF PASSENGERS</b>	331
CHAPTER 28 : <b>EDUCATIONAL SERVICES</b>	341
CHAPTER 29 : <b>FOOD RELATED SERVICES</b>	349
CHAPTER 30 : <b>SERVICES BY OR TO GOVERNMENT OR LOCAL AUTHORITY</b>	362
CHAPTER 31 : <b>AGRICULTURE RELATED SERVICES</b>	371
CHAPTER 32 : <b>RENTING AND HIRE OF MOTOR VEHICLE TO CARRY PASSENGERS</b>	375
CHAPTER 33 : <b>MANPOWER RELATED SERVICES</b>	383
CHAPTER 34 : <b>SECURITY SERVICES</b>	389
CHAPTER 35 : <b>CUSTOMS BROKER SERVICES</b>	392
CHAPTER 36 : <b>OTHER TAXABLE SERVICES</b>	395
CHAPTER 37 : <b>EXPORT OF SERVICES</b>	423
CHAPTER 38 : <b>IMPORT OF SERVICES</b>	438
CHAPTER 39 : <b>SERVICES PROVIDED TO AND BY SEZ</b>	447
CHAPTER 40 : <b>CENVAT CREDIT - ELIGIBILITY</b>	458
CHAPTER 41 : <b>CENVAT CREDIT AVAILMENT AND UTILISATION</b>	491
CHAPTER 42 : <b>EXEMPTED OUTPUT SERVICES AND CENVAT CREDIT</b>	509
CHAPTER 43 : <b>CENVAT - OTHER ISSUES</b>	519
CHAPTER 44 : <b>BASIC PROCEDURES OF SERVICE TAX</b>	530
CHAPTER 45 : <b>PAYMENT OF TAX AND FILING OF RETURNS</b>	551
CHAPTER 46 : <b>e-FILING</b>	576
CHAPTER 47 : <b>ASSESSMENTS AND ADJUDICATION</b>	584
CHAPTER 48 : <b>DEMAND AND RECOVERY</b>	590
CHAPTER 49 : <b>REFUND OF SERVICE TAX AND INTEREST</b>	610
CHAPTER 50 : <b>PENALTIES UNDER SERVICE TAX</b>	615
CHAPTER 51 : <b>APPEALS AND REVISION</b>	637
CHAPTER 52 : <b>PROSECUTION AND COMPOUNDING</b>	647
CHAPTER 53 : <b>MISCELLANEOUS PROVISIONS</b>	657
CHAPTER 54 : <b>EXCISE PROVISIONS MADE APPLICABLE TO SERVICE TAX</b>	666
CHAPTER 55 : <b>TAXABLE SERVICES UPTO 30-6-2012</b>	671

## APPENDICES

---

APPENDIX 1 :	<b>SERVICE TAX : TEXT OF IMPORTANT STATUTORY PROVISIONS</b>	753
APPENDIX 2 :	<b>TEXT OF IMPORTANT NOTIFICATIONS</b>	777
APPENDIX 3 :	<b>PLACE OF PROVISION OF SERVICES RULES, 2012</b>	800
APPENDIX 4 :	<b>SERVICE TAX RULES, 1994</b>	805
APPENDIX 5 :	<b>CENVAT CREDIT RULES, 2004</b>	829
	<b>SUBJECT INDEX</b>	887