

CONTENTS

	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	15
CHAPTER 3 : CONSTITUTIONAL BACKGROUND OF SERVICE TAX	20
CHAPTER 4 : TAXABLE SERVICE	27
CHAPTER 5 : NEGATIVE LIST OF SERVICES	50
CHAPTER 6 : EXEMPTIONS FROM SERVICE TAX	57
CHAPTER 7 : ABATEMENTS AND COMPOSITION SCHEMES	70
CHAPTER 8 : EXEMPTION TO SMALL SERVICE PROVIDERS	79
CHAPTER 9 : INTERPRETATION OF SPECIFIC DESCRIPTIONS OF SERVICES	87
CHAPTER 10 : VALUE OF TAXABLE SERVICE	95
CHAPTER 11 : PERSON	129
CHAPTER 12 : REVERSE CHARGE UNDER SERVICE TAX	146
CHAPTER 13 : TAXABLE TERRITORY	160
CHAPTER 14 : PLACE OF PROVISION OF SERVICES	164
CHAPTER 15 : POINT OF TAXATION	197
CHAPTER 16 : SERVICE PORTION OF WORKS CONTRACT	214
CHAPTER 17 : CONSTRUCTION ACTIVITY	246
CHAPTER 18 : RENTING OF IMMOVABLE PROPERTY	262
CHAPTER 19 : REFRAIN FROM ACT OR TOLERATING AN ACT	271
CHAPTER 20 : TELECOM RELATED SERVICES	273
CHAPTER 21 : HIRE OF GOODS	277
CHAPTER 22 : SOFTWARE RELATED SERVICES	286
CHAPTER 23 : INTELLECTUAL PROPERTY RIGHT RELATED SERVICES	295
CHAPTER 24 : JOB WORK	306

	PAGE
CHAPTER 25 : BANKING AND FINANCIAL SERVICES	314
CHAPTER 26 : TRANSPORT OF GOODS BY ROAD, RAIL OR WATER	333
CHAPTER 27 : TRANSPORT OF PASSENGERS	353
CHAPTER 28 : EDUCATIONAL SERVICES	364
CHAPTER 29 : FOOD RELATED SERVICES	372
CHAPTER 30 : SERVICES BY OR TO GOVERNMENT OR LOCAL AUTHORITY	386
CHAPTER 31 : AGRICULTURE RELATED SERVICES	402
CHAPTER 32 : RENTING AND HIRE OF MOTOR VEHICLE TO CARRY PASSENGERS	406
CHAPTER 33 : MANPOWER RELATED SERVICES	415
CHAPTER 34 : SECURITY SERVICES	422
CHAPTER 35 : CUSTOMS BROKER SERVICES	425
CHAPTER 36 : OTHER TAXABLE SERVICES	428
CHAPTER 37 : EXPORT OF SERVICES	462
CHAPTER 38 : IMPORT OF SERVICES	477
CHAPTER 39 : SERVICES PROVIDED TO AND BY SEZ	486
CHAPTER 40 : CENVAT CREDIT - ELIGIBILITY	492
CHAPTER 41 : CENVAT CREDIT AVAILMENT AND UTILISATION	534
CHAPTER 42 : COMMON INPUTS AND INPUT SERVICES FOR EXEMPTED AND TAXABLE GOODS/SERVICES	552
CHAPTER 43 : CENVAT - OTHER ISSUES	572
CHAPTER 44 : BASIC PROCEDURES OF SERVICE TAX	581
CHAPTER 45 : PAYMENT OF TAX AND FILING OF RETURNS	603
CHAPTER 46 : e-FILING	629
CHAPTER 47 : ASSESSMENTS AND ADJUDICATION	636
CHAPTER 48 : DEMAND AND RECOVERY	642
CHAPTER 49 : REFUND OF SERVICE TAX AND INTEREST	656
CHAPTER 50 : PENALTIES UNDER SERVICE TAX	661
CHAPTER 51 : APPEALS AND REVISION	684
CHAPTER 52 : PROSECUTION AND COMPOUNDING	692
CHAPTER 53 : MISCELLANEOUS PROVISIONS	703
CHAPTER 54 : EXCISE PROVISIONS MADE APPLICABLE TO SERVICE TAX	714
CHAPTER 55 : TAXABLE SERVICES UPTO 30-6-2012	719

APPENDICES

APPENDIX 1 :	SERVICE TAX : TEXT OF IMPORTANT STATUTORY PROVISIONS	801
APPENDIX 2 :	TEXT OF IMPORTANT NOTIFICATIONS	841
APPENDIX 3 :	PLACE OF PROVISION OF SERVICES RULES, 2012	871
APPENDIX 4 :	SERVICE TAX RULES, 1994	876
APPENDIX 5 :	CENVAT CREDIT RULES, 2004	906
APPENDIX 6 :	SERVICE TAX (DETERMINATION OF VALUE) RULES, 2006	973
APPENDIX 7 :	POINT OF TAXATION RULES, 2011	981
	SUBJECT INDEX	989