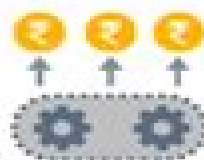


GOODS AND SERVICE TAX REGISTRATION



SERVICE TAX

Individuals registered under the Pre-GST laws



Businesses with **aggregate turnover** above certain threshold limits*



Casual taxable person / **Non Resident** taxable Person



Inter state supplier of goods / services and **Input Service Distributor**



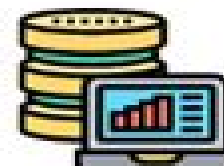
Those paying tax under **Reverse Charge Mechanism**



Persons who supplies via **e-commerce aggregator**



TDS/TCS deductor



Person supplying **OIDAR** services

Businesses with aggregate turnover, in case of goods of above the threshold limit of Rs. 40 Lakhs (Rs. 10 Lakhs for North-Eastern States, J&K, Himachal Pradesh and Uttarakhand) and Rs. 20 lacs, in case of services.

How To Do Service Tax Registration

Joacim Rocklöv



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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

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

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