

Brief Note of Renting of Immovable Property under Service Tax

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12. Situations

CASE	Whether Service Tax is Liable or Not
permitting usage of a property for a temporary purpose like conduct of a marriage or any other social function	Service tax is Applicable
Renting of property to an educational body for the purpose of education	Service tax is not applicable (As Per Mega Exemption)
Renting of vacant land for animal husbandry or floriculture	Service tax is not applicable (As Per Negative List).
Permitting use of immovable property for placing vending/dispensing machines	Service tax is Applicable
Allowing erection of a communication tower on a building for consideration.	Service tax is Applicable
Renting of land or building for entertainment or sports	Service tax is Applicable
Renting of theatres by owners to film distributors (including under a profit-sharing arrangement)	Service tax is Applicable
Hotels/restaurants/convention centres letting out their halls, rooms etc. for social, official or business or cultural functions	Service tax is Applicable
Commercial Property For Commercial Use	Service tax is Applicable
Residential Property For Residential use	Service tax is not liable (As Per Negative List).
Residential Property For Commercial Use	Service tax is Applicable

Exemption Limit Of Service Tax On Renting Of Immovable Property

Siddappa N.Byrareddy



Exemption Limit Of Service Tax On Renting Of Immovable Property:

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

TAXATION LAW AND PRACTICE, Volume I BALACHANDRAN, V. ,THOTHADRI, S.,2012-09-19 This easy to read text covers the entire gamut of direct and indirect taxes The first eight chapters deal with direct taxes and generation of income from different sources The last five chapters focus on different forms of indirect taxes This text lucidly explains the acts rules sections laws of direct and indirect taxes with a view to integrating the relevance of these laws with tax planning The text fosters a clear understanding of the principles relating to computation of taxable income under each head of income It covers different types of excise duties methods of valuation for customs types of transactions under the Central Sales Tax Act variants of VAT and different methods of computation of VAT and service tax for management and professional services A number of solved Illustrations at the end of each chapter are provided for easy comprehension of the subject These along with chapter end questions consisting of short answer questions long answer questions and exercises enhance its value as a text This text is intended for the undergraduate students of management commerce and law BBA BCom and BL LLB Students pursuing professional courses such as CA BCS Bachelor of Corporate Secretaryship and the aspirants of Civil Services Examinations will also find the text immensely useful

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Rewards And Have Enabled India To Become The Fourth Largest Gdp In The World In Terms Of Purchasing Power Today The Young Generation Has The Potential To Absorb And Master New Technologies The Country Has A Healthy Regulatory Environment And Strong Financial System Owing To Its Better Returns On Investments It Has Been Able To Attract A Large Number Of Foreign Investors Mncs Are Today Looking For Low Cost Manufacturing Bases And India Is Seen As Their Favourite Choice It Has Been Estimated By The Eminent Economists That India May Emerge As One Of The Three Top Engineering Goods Exporters Among Low Cost Offshore Manufacturers With An Export Target Of 250 300 Billion By 2015 Likewise It Is Becoming A Major Force In Complex High End And High Margin Information Technology Services Today There Is An Increasing Willingness Internationally To Work With India And Build Relationships For Mutual Benefit In Different Fields Automobile Pharmaceuticals Tourism Electronics Communications To Name A Few No Wonder There Are Many Who Believe That The Future Belongs To India It Is Not To Say That The Country Has An Easy Ride Ahead Its First Challenge Is To Broad Base Growth According To World Bank Data A Considerably Large Proportion Of India S Population Earns Less Than 2 A Day Furthermore The Problems Of Illiteracy Lack Of Health Care And Unemployment Are Still Acute Which Indicate That India Is Long Way Away From Prosperity The Changing Face Of Indian Economy Thus Needs To Be Looked Into From Several Sides The Present Book Is A Modest Effort In This Direction It Makes An Analytic Study Of India S Progress Since Independence Of The Country And Focuses On The Policies And Initiatives Taken As Yet It Aims At Acquainting Readers With The Economic Scenario Of India In Its True Spirit It Is Hoped That The Book Will Prove An Ideal Reference Book For Students Researchers And Teachers Of Economics Even The General Readers Interested In The Present State Of Indian Economy And Its Progress Will Find It Valuable And Informative

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