

GST RATE ON SERVICES

5% Transport of goods by
Rail/Road/Air/Ship

Transport of passengers Rail/Road
Economy air travel, Tour operator
Print media Ads, New paper Printing

18% General Rate on all
services (no specific rate)

Foods/drinks etc in AC restaurant
, Bars, Outdoor catering, Pandal etc
Composite supply works cont.

12% Air travel Business class
Non-AC restaurant

Hotel Rooms rent Rs 1000-2500
Construction of Building/complex
Temp Transfer of Intellectual prop.

28% Race club, Gambling

Hotel rent more than Rs 5000/day
Services provided in Five star Hotels
Cinema /Multiplexe/IPL/Casino
Amusement parks/sporting events

Goods Transport Agency Service Tax Rate

**CA Madhukar Hiregange, CA Roopa
Nayak, Shubham Khaitan**

Goods Transport Agency Service Tax Rate:

Handbook of GST Procedure, Commentary and Rates Rakesh Garg, Sandeep Garg, 2021-01-10 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers

Handbook of GST Procedure, Commentary and Rates, 7e Rakesh Garg, Sandeep Garg, 2021-09-20 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers

Rates of Taxes on Services under the Goods and Services Tax Act, 2017 as on 1st April, 2022 with case laws. K Hyder Vali M.A., LL.B., 2022-06-06 This Book Contains 6 Digits Service Account Codes SAC for all the Services Service wise Index to all the Services liable to Service Tax under GST Act 2017 Index to Explanatory Notes to the Scheme of Classification of Services Annexure Service Description Service Code Tariff Chapter Section Heading Group Published by the CBIC All Amendments made in respect of Entries and Rate of Taxes and Exemptions from July 2017 upto 1st April 2022 Meanings to all the words and definitions referred in Service Tax Notifications Case laws rendered by Hon ble Supreme Court and the Hon ble High Courts and various Advance Ruling Authorities AAR Appellate Advance Ruling Authorities AAAR from July 2017 upto 1st April 2022 Most useful to all the Tax Practitioners Chartered Accountants Bar and Bench GST Departmental Officers Service Providers as well throughout India

Compendium of GST Advance Authority Rulings with Summary - Including Appellate Rulings Sanjiv Agarwal, Neha Somani, 2021-06-30 About the book This is the third edition of the bi annual publication on advance rulings and appellate advance rulings containing the gist and text of

rulings arranged in chronological order The book is divided into three volumes and five Chapters Chapters 1 and 2 comprise of statutory provisions and rules on advance rulings Chapter 3 covers topic wise advance rulings Chapter 4 covers appellate advance rulings and Chapter 5 covers judgments pronounced by High Courts relating to advance rulings Key features India's first Digest on Advance Rulings including Appellate Rulings in GST Covers Advance Rulings Appellate Advance Ruling and High Court cases reported from January 2020 June 2020 Earlier rulings can be found in previous editions detailed on the inside front cover of this book List of rulings arranged alphabetically topic wise authority court wise and legislation section wise Search words index at the end of the book of the rulings digested by professionals **Guide to GST on Services**

(HSN Code wise taxability of all services) Rakesh Garg, Sandeep Garg, 2021-09-20 KEY FEATURES 360 degree overview of the GST provisions on services Detailed HSN code Activity wise commentary on services in 28 chapters Exclusive chapters on exempt government agriculture and employees services Comprehensive discussion on important GST concepts on services Upto date notifications of Service Tax Rates and Exemptions Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services Explanatory Notes at www.rgargsgarg.com CONTENTS Part A Concepts of GST Services Chapters A 1 to A 22 cover general provisions relating to services such as meaning scope of supply time value place of supply levy reverse charge composition input tax export refund registration accounts etc Part B HSN Code wise Guide on Services Chapters B 1 to B 28 comprises of critical analysis of HSN Code wise services through illustrations and tables Part C Rates Chapters containing upto date notifications of Service Tax Rates and Exemptions Part D Online Chapters Online chapters on CGST Act Rules and IGST Act Rules Scheme of Classification of Services and Explanatory Notes available at www.rgargsgarg.com Environment for Business: Strictly as per requirements of the Gujarat Technological University S. Tamer

Cavusgil, Gary Knight, John R. Riesenberger, **Compendium of GST Cases with Summary** Sanjiv Agarwal, Neha Somani, 2021-09-30 About the Book You have in your hands the sixth edition of the bi annual publication on judicial pronouncements on GST laws comprising of analysis of select cases along with the full text of judgments arranged chronologically and alphabetically The book is structured into three major parts viz General Constitutional matters Central State GST and Integrated GST including Compensation Cess and further divided into 22 chapters This edition covers select cases from various High Courts and Supreme Court reported from July 2020 Dec 2020 Pronouncements of Advance Ruling Authority AAR Appellate Advance Ruling Authority AAAR and National Antiprofitteering Authority NAA may be referred to in respective separate books 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

Student's Handbook on Indirect Taxes

Madhukar N Hiregange, Vishal Jain A and Roopa Nayak, Full Syllabus Coverage of Service Tax Central Excise Customs VAT and CST Use of simple language with a clear examination focus Recent Amendments made by Finance Act 2014 highlighted Recent Circulars Notifications and Case Laws Examples and Solved Illustrations for Crystallization of Concepts Use of Tables and Flowcharts for Easy Understanding of Concepts Student friendly Presentation for Effective Learning Chapter Overview at the beginning of each Chapter Self Examination Questions at the end of each Chapter Short Revision Notes for Quick Revision at the end of each Chapter

Goods and Services Tax (GST) For B.Com. Sem.-5 (According to NEP-2020) Dr. A. Karim,R.K. Tyagi,2023-12-04 Table of Content 1 Indirect Tax Introduction 2 Pre GST Tax Regime 3 History of GST In World 4 Important Meanings and Definitions 5 Registration 6 Levy and Collection of GST 7 Time of Supply 8 Place of Supply of Goods and Services 9 Exempted Goods and Services 10 Determination of Goods and Services Tax 11 Input Tax Credit 12 Assessment and Payment Under Goods and Services Tax 13 Goods and Services Tax Returns 14 E Way Bill System Composition Scheme Reverse Charge 15 Assessment and Audit 16 Goods and Services Tax Network GSTN 17 Offense Penalties and Prosecutions 18 Integrated Goods and ServicesTax IGST Act More Information The authors of this book are Dr A Karim and R K Tyagi Dr A Karim is Ex head Deptt of Commerce in Govt Mahaprabhu Vallabhacharya PG College Mahasamund

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

Madhukar Hiregange's Practical Guide to GST on Textile Industry CA Madhukar Hiregange, CA Roopa Nayak, Shubham Khaitan, 2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms

Guide to Service Tax Pb Epubisher, Incorporating A Comprehensive Simplified Guide to Ind AS Comparative Study of IFRS Indian GAAP Ind AS Ind AS Carve outs Illustrative Ind AS Financials Income Computation Disclosure Standards S K Mishra, Simplified Approach to GST By S K Mishra FCA FCMA LL B March 2018 Edition For May November 2018 Examinations onwards For CA IPC CMA Inter CS Executive Final B Com LL B students Description The book has been designed on self learning technique Large No of examples with practical problems incorporated The book has been written with a view to assist students in preparing for their examination Law stated in this book is as amended up to February 1 2018 Each Chapter starts with Statutory provision followed by Analytical discussion Theoretical discussion is suitably supplemented by problems illustrations At the end of each chapter large no of MCQ s with solution self test questions has been given The book Covers entire Syllabus of Indirect Tax Paper GST Portion of CA IPC CMA Inter CS Executive Final B Com LL B students of Indian Universities Useful for May Nov 2018 examination

Indirect Taxes With GST B. Com. 3rd Year CA Nikhil Gupta, ,CA Anoop Modi,, CA Mahesh Gupta ,Dr. Kirti Shrivastava, 2025-01-09 Customs Duty 1 Introduction to Custom Duty 2 Types of Duties 3 Valuation 4 Import and Export Procedure 5 Baggage Postal Article and Stores 6 Export Promotion Schemes 7 Custom Duty Authorities 8 Appeal and Revision 9 Penalties and Prosecution Chhattisgarh Excise Duty Act 1915 1 State Excise with CENVAT 2 Establishment and Control 3 Import Export and Transport 4 Manufacture Possession and Sale 5 Licences Permits and Passes 6 Offenses and Penalties Summary 7 Duties and Fees Chhattisgarh Excise Act 1915 practical Questions Goods and Services Tax GST 1 Overview of GST 2 Important Definitions 3 Supply under GST 4 Levy and Collection of Tax 5 Exemption from GST 6 Composition Levy 7 Nature and Place of Supply 8 Time of Supply 9 Value of Supply 10 Input Tax Credit 11 Registration 12 Tax Invoice Credit and Debit Notes 13 E Way Bill 14 Payment of Tax 15 Returns

Business Environment Saleem, Shaikh, 2011 The revised edition of Business Environment presents a thorough overhaul updated with the latest information and developments Having ten new chapters including

comparative study of business environments in India China SAARC and European Countr **GST Simplified** CA. Hemant Singhal,2021-09-27 1 Topic wise arrangement of all Sections Rules Definitions Notifications Circulars Press Releases FAQ s GST Forms Notes on Clauses issued from implementation of GST till date 2 Section wise commentary along with each section 3 Important Judicial Pronouncements are provided along with each chapter 4 Recap of each chapter at the end covering important principles and points to be remembered 5 To the extent possible the contents provided in the book are in the original form as derived from various publications of the Government E flyers Twitter FAQs E mail FAQ s Readers will be able to understand the intent of the government and enlightened by the interpretations of the Judiciary 6 This book is a complete guide of GST in India and will be good addition for both professionals and students who want a thorough grasp on the subject **GST Accounting with ally .ERP 9** Asok k Nadhani,2018-06-24 This book is aimed for readers who like to know practical aspects of implementing maintaining GST Accounts Statutory Returns filing on GST Portal various compliance under GST Acts Rules It explains steps of GSTN Portal management Returns filing with illustrations of each operational step in simple language This book specifically explains maintenance of GST Accounts with Tally ERP9 the most popular accounting software of the country Comprehensive sets of business scenario illustrated with relevant screen components and explanation of detailed operational steps are included Even first time users would be able to perform the tasks without any external help Apart from Business Executives Owners and Accountants and business Part 4 Assignments p 592 of the book containing Quiz Tests Business projects would be useful for aspiring candidates for Accounting jobs in business organisations and get prepared for competitive examinations *Madhukar Hiregange's A Practical Guide to GST Audits and Certification* CA Madhukar Hiregange,Shri B.S.V. Murthy,CA Mahadev. R,CA Ravi Kumar Somani,2021-03-15 About the Book The fourth edition of this book has been written with a perspective to enable the taxpayers to ensure compliance with the applicable provisions of GST The vast experience of the four authors in consulting adjudicating judging and implementation of indirect taxes would immensely help the professionals implement GST provisions and conduct of audit in an easier way while providing value to their clients employers The book is divided into 5 parts as follows Part 1 Overview of GST law and insights on good accounting practices and professional opportunities from the perspective of GST Audit Part 2 Background of the Annual Returns role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Annual Returns in Form GSTR 9 Part 3 Background of the GST Audit role of professionals and a detailed clause by clause analysis with Practical FAQ s for filing the Reconciliation statement in Form GSTR 9C Part 4 Checklists Formats FCQ s Templates and Practical Methodology of conducting GST Audit verification of documents transactions after evaluation of internal control reconciliations with tips to mitigate demand common errors to avoid Part 5 Customs Audit year end action points for taxpayers other GST Certifications and Departmental Audit Appendices containing the gist of important notifications guidance notes standards forms of audit under GST and important templates for ready reference of professionals Budget

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