

ABATEMENT RATE CHART UNDER SERVICE TAX

S.N	Service	Taxable	Condition
1	Goods Transport Agency (GTA) (any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage) Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.	30%	No cenvat credit availed
2	Transport of goods by rail	30%	Nil
3	Transport of passengers by rail	30%	Nil
4	Transport of goods in a vessel from one port in India to another	30%	No cenvat credit availed
5a	Transport of passengers by air- Economy Class	40%	Cenvat credit on inputs and CG is not availed
5b	Transport of passengers by air- Other than Economy Class	60%	Cenvat credit on inputs and CG is not availed
6	Supply of food or any other article of human consumption or any drink, in a restaurant / other premises	40%	Cenvat credit of goods in Ch. 1 to 22 not taken. <u>Further, Rule 6 reversal required</u>
7	Supply of food in convention centre, pandal, shamiana etc	70%	Cenvat credit of goods in Ch. 1 to 22 not taken. <u>Further, Rule 6 reversal required</u>
8	Accommodation in hotels, inns etc	60%	Cenvat credit on inputs and CG is not availed
9	Renting of any motor vehicle designed to carry passengers	40%	No cenvat credit availed
10	Package tour	25%	No cenvat credit availed. Bill incl. of charges for tour
11	Booking accommodation	10%	-No cenvat credit availed - Bill indicates so - NA if invoice only for service charges
12	Services other than 11 and 12 provided in relation to tour	40%	-No cenvat credit availed - Invoice is for gross amount
13	Financial leasing services including hire purchase	10%	Nil
14	Services in relation to chit	70%	No cenvat credit availed

15	<p>Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly, except where entire consideration is received after issuance of completion certificate by the competent authority,-</p> <p>(a) for a residential unit satisfying both the following conditions, namely:-</p> <p>(i) the carpet area of the unit is less than 2000 square feet; and</p> <p>(ii) the amount charged for the unit is less than rupees one crore;</p> <p>(b) for other than the (a) above</p>	<p>a) 25%</p> <p>b) 30%</p>	<p>(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004;</p> <p>(ii) The value of land is included in the amount charged from the service receiver.</p>
16	Works contracts entered into for execution of original works	40%	Cenvat credit on inputs not availed
17	Works contracts entered into for maintenance or repair or reconditioning or restoration or servicing of any goods	70%	Cenvat credit on inputs not availed
18	For other works contracts, not covered under sr. no. 16 and 17 , including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation of electrical fittings of an immovable property	60%	Cenvat credit on inputs not availed