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Government of India  
Ministry of Finance  
(Department of Revenue)

New Delhi, the 17<sup>th</sup> March 2012

**No.15/2012-Service Tax**

GSR. (E).—In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31<sup>st</sup> December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 849 (E), dated the 31<sup>st</sup> December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:—

I. The taxable services,—

(A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;

(ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the consignor or the consignee is,—

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(c) any co-operative society established by or under any law;

(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(e) any body corporate established, by or under any law; or

- (f) any partnership firm whether registered or not under any law including association of persons;
- (iii) provided or agreed to be provided by way of sponsorship, to anybody corporate or partnership firm located in the taxable territory;
- (iv) provided or agreed to be provided by an arbitral tribunal or an individual advocate or the support service provided or agreed to be provided by Government or local authority, to any business entity located in the taxable territory;
- (v) provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger or supply of manpower for any purpose or works contract by any individual, Hindu Undivided Family or proprietary firm or partnership firm, whether registered or not, including association of persons; located in the taxable territory to any company formed or registered under the Companies Act, 1956 (1 of 1956) or a business entity registered as body corporate located in the taxable territory;
- (B) in relation to any taxable service provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory;
- (II) the extent of service tax payable by the person who receives the service and the person who provides the service for the taxable services specified in (I) shall be as specified in the following Table, namely:-

Table

Sl.No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
1	in respect of services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	Nil	100%

2	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	Nil	100%
3	in respect of services provided or agreed to be provided by way of sponsorship	Nil	100%
4	in respect of services provided or agreed to be provided by an arbitral tribunal	Nil	100%
5	in respect of services provided or agreed to be provided by individual advocate	Nil	100%
6	in respect of services provided or agreed to be provided by way of support service by Government or local authority	Nil	100%
7	(a) in respect of services provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on abated value.  (b) in respect of services provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on non abated value.	Nil  60%	100 %  40%
8.	in respect of services provided or agreed to be provided by way of supply	25%	75 %

	of manpower for any purpose		
9.	in respect of services provided or agreed to be provided by way of works contract	50%	50%
10	in respect of any taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory	Nil	100%

2. Person who pays or is liable to pay freight either himself or through his agent for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

3. This notification shall come into force from the date on which section 66B of the Finance Act, 1994 comes into effect.

[F.No. 334/1/2012- TRU]

(Samar Nanda)  
Under Secretary to the Government of India