

Abatement Rate chart under Service tax

S.N	Service	Taxable	Effective rate as on date	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 nontaxable territory, the provider of such service shall be liable to pay service tax.	25%	3.090%	No cenvat credit availed
2	Transport of goods by rail	30%	3.708%	Nil
3	Transport of passengers by rail	30%	3.708%	Nil
4	Transport of goods in a vessel from one port in India to another	50%	6.180%	No cenvat credit availed
5	Transport of passengers by air	40%	4.944%	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%	4.944%	Cenvat credit of goods in Ch. 1 to 22 not taken. Further, Rule 6 reversal required
7	Supply of food in convention centre, pandal, shamiana etc	70%	8.652%	Cenvat credit of goods in Ch. 1 to 22 not taken. Further, Rule 6 reversal required
8	Accommodation in hotels, inns etc	60%	7.416%	Cenvat credit on inputs and CG is not availed
9	Renting of any motor vehicle designed to carry passengers	40%	4.944%	No cenvat credit availed
10	Package tour	25%	3.090%	No cenvat credit availed. Bill incl. of charges for tour
11	Booking accommodation	10%	1.236%	-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%	4.944%	-No cenvat credit availed - Invoice is for gross amount
13	Financial leasing services including hire purchase	10%	1.236%	Nil

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14	Services in relation to chit	70%	8.652%	No cenvat credit availed
15	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,- (a) for a residential unit satisfying both the following conditions, namely:- (i) the carpet area of the unit is less than 2000 square feet; and (ii) the amount charged for the unit is less than rupees one crore; (b) for other than the (a) above	a) 25% b) 30%	a) 3.09% b) 3.708%	(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004; (ii) The value of land is included in the amount charged from the service receiver.
16	Works contracts entered into for execution of original works	40%	4.944%	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%	8.652%	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%	7.416%	Cenvat credit on inputs not availed