

SERVICE TAX ABATEMENT RATE WEF 01.06.2016

Sl. No.	Description of taxable service	Abate-ment	Taxable (%)	Net % wef 01.06.16
1	Financial leasing including hire purchase	90	10	1.5
2	Transport of goods by rail	70	30	4.5
2A	Transport of goods in containers by rail	60	40	6
3	Transport of passengers, by rail	70	30	4.5
4	Food Services with renting of premises	30	70	10.5
5	Air travel(i) economy class	60	40	6
	Air travel(ii) other than economy class	40	60	9
6	Renting of hotels, inns, guest houses Etc	40	60	9
7	Goods transport by Road (GTA)	70	30	4.5
7A	Goods transport agency (household goods)	60	40	6
8	Services by a foreman of chit fund	30	70	10.5
9	Renting of motorcab	60	40	6
9A	Contract carriage/Radio Taxi	60	40	6
10	Transport of goods in a vessel	70	30	4.5
11	tour operator (i) booking accommodation only	90	10	1.5
	(ii) tours other than (i) above	70	30	4.5
12	Construction(complex, building, civil structure	70	30	4.5

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