



GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION

(A GOVT. OF GUJARAT UNDERTAKING)

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Ref. No. GIDC/ACCTS/CAO/SERV.TAX/52

Date: 19.12.2015

21

:-CIRCULAR:-

Sub: Important Service Tax amendments in Finance bill, 2015

Ref: (1) Finance Act, 2015

(2) Circular No. GIDC/ACCTS/CAO/SERV.TAX/33 Date: 29.07.2015

With reference to above cited subject and references, as per advice of our Service Tax Consultant, this is to inform you that **Swachh Bharat Cess (SBC) @ 0.50% is applicable on value of all taxable services w.e.f. 15.11.2015** by CBEC vide notifications no 21/2015-ST & 22/2015-ST dated 06.11.2015. Hence, **effective rate of service tax including SBC on value of all taxable services will be 14.50% w.e.f. 15.11.2015.**

we have already informed above amendment to all GIDC users vide e-mail Dt.16/11/2015.

Effective date of amendment and detailed note prepared by our Service Tax consultant, Khandhar Mehta & Shah, is attached herewith for your kind perusal. All concerned offices are requested to take necessary actions immediately on the same.

If you have any question in this regard, you may contact to our service tax consultant or to the undersigned. Please acknowledge the receipt of this circular.

As approved by V.C. & M.D.

Sd/-

Chief Accounts Officer,
G.I.D.C., Gandhinagar

Encl. : As above.

Copy to:

1. Federation of Industries Association, for information and necessary action to circulate the above circular to all their members associations
2. All Industries Associations to circulate amongst all Industries in the respective estates
3. Director Notified Areas, for favour of information with a request to examine the applicability of service tax provisions to Notified Area after taking suitable Legal Opinion
4. All heads of the departments, GIDC, Head Office, Gandhinagar
5. All Officers of the Corporation
6. All Notified Area Officers
7. Circular File

Issued by


Executive Director (E & A)



Effective Date of Swachh Bharat Cess (SBC)

- Swachh Bharat Cess (SBC) was proposed vide Chapter VI of the Finance Act, 2015. Central Government vide Notification no. 21/2015-ST dated 06.11.2015 has appointed 15.11.2015 as the date with effect from which provision of Chapter VI of Finance Act, 2015 shall come into effect.

Effective Rate and Exemption

- Central Government has issued notification no. 22/2015-ST dated 06.11.2015 wherein SBC would be levied @ 0.50% of the value of taxable services. As a result, *effective rate of tax would be 14.50% w.e.f. 15.11.2015*. Further, pursuant to the said notification, SBC shall not be levied on the following services:
 - a) Services which are exempt from service tax; and
 - b) Services on which no service tax is payable under Section 66B of the Act.
- Thus, on the following services SBC shall not be levied:
 - a) Services exempted under Mega Exemption Notification no. 25/2012-ST dated 20.06.2012 (as amended from time to time) and other exemption notifications.
 - b) Services falling under the Negative List (Section 66D of the Act).
 - c) Services not provided within the taxable territory.

CENVAT Credit of Swachh Bharat Cess

- Rule 3(1) of CENVAT Credit Rules, 2004 has stated various duties on which CENVAT Credit would be eligible for availment by manufacturer or provider of output service. Presently, as SBC is not stated in the list of duty, CENVAT Credit of the same would not be eligible for availment.



- Central Board of Excise and Customs (CBEC) has issued Frequently Asked Questions (FAQ) on SBC, the relevant portion relating to CENVAT Credit is reproduced below:

"Q.14 Whether CENVAT Credit of the SBC is available?

Ans. SBC is not integrated in the CENVAT Credit chain. Therefore, credit of SBC cannot be availed. Further, SBC cannot be paid by utilizing credit of any other duty or tax."

- Thus, payment of SBC has to be discharged in cash only.
- As SBC is not eligible for CENVAT Credit, reversal of SBC for value of exempt service / exempt goods pursuant to Rule 6 of CENVAT Credit Rules, 2004 would not arise.

Abatement - Effective Rate

- CBEC has issued notification no. 23/2015-ST dated 12.11.2015 wherein SBC is required to be paid on the value of service after applying the abated rate as notified in notification no. 26/2012-ST dated 20.06.2015 (as amended from time to time).

Valuation Rules - Effective Rate

- CBEC has issued Notification no. 23/2015-ST dated 12.11.2015 wherein value of taxable service for the purpose of calculating SBC shall be value as determined in accordance with Valuation Rules. Thus, effective rate of tax for the 'Works Contract Service' covered under Valuation Rules is stated in the table below:

Nature of Service	% Value of Service	Effective rate w.e.f. 01.06.15 to 14.11.15	Effective Rate w.e.f. 15.11.2015		
			Service Tax @ 14%	SBC @ 0.50%	Total
Works Contract Service - Original Works	40%	5.60%	5.60%	0.20%	5.80%
Works Contract Service - other than Original Works	70%	9.80%	9.80%	0.35%	10.15%



Point in time to levy SBC (PoTR)

- As the effective rate of tax has been increased from 14% to 14.50%, Rule 4 of Point of Taxation Rules, 2011 would apply for payment of tax on output service viz., change in effective rate of tax, the application of which is briefed in the table below:

Service Provided	Issuance of invoice	Payment Received	Effective Rate
Before 15.11.2015	On or after 15.11.2015	On or after 15.11.2015	14.50%
	On or after 15.11.2015	Before 15.11.2015	14.00%
	Before 15.11.2015	On or after 15.11.2015	14.00%
On or after 15.11.2015	Before 15.11.2015	On or after 15.11.2015	14.50%
	Before 15.11.2015	Before 15.11.2015	14.00%
	On or after 15.11.2015	Before 15.11.2015	14.50%

Reverse Charge Mechanism (RCM)

- CBEC has issued notification no. 24/2015-ST dated 12.11.2015 wherein RCM notification no. 30/2012-ST dated 20.06.2012 (as amended from time to time) shall apply to SBC mutatis mutandis.
- In case of RCM where service recipient is liable to pay tax, Rule 7 of Point of Taxation Rules, 2011 would be applicable wherein point of taxation would be 'date of payment'. Hence, for the invoices issued prior to 15.11.2015 and payment for the same made post 15.11.2015, effective rate of tax would be 14.50%.



- For the service covered under Partial Reverse Charge Mechanism (PRCM), the effective rate of tax wherein part service tax has to be discharged by service provider and balance part has to be discharged by service receiver is as given in the table below:

Service	w.e.f. 01.06.15 to 14.11.15		w.e.f. 15.11.15	
	By Service Provider	By Service Receiver	By Service Provider	By Service Receiver
Works Contract Service - Original Works	2.80%	2.80%	2.90%	2.90%
Works Contract Service - other than original Works	4.90%	4.90%	5.075%	5.075%
Rent-a-cab Service (non-abated value)	7.00%	7.00%	7.25%	7.25%

Invoicing and Payment

- The value of SBC must be mentioned separately in the invoice and should not be clubbed with the service tax amount.
- A separate ledger should be created for the SBC liability (both for service provider and service receiver) as CENVAT Credit cannot be utilized for making SBC payment and it needs to be paid in cash only.

Accounting Code - Payment of SBC

- CBEC has issued circular notifying accounting code for payment of SBC which is as under :

Swachh Bharat Cess (Minor Head)	Tax Collection	Other Receipts	Penalties	Deduct Refunds
0044-00-506	00441493	00441494	00441496	00441495



Interest, Penalty & Adjustment of SBC

- The provisions of Chapter V of the Finance Act, 1994 and rules made thereunder shall also be applicable to SBC vide Section 119(5) of the Finance Act, 2015 which is as reproduced below:

"(5) The provisions of Chapter V of the Finance Act, 1994 and the rules made thereunder, including those relating to refunds and exemptions from tax, interest and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Swachh Bharat Cess on taxable services, as they apply in relation to the levy and collection of tax on such taxable services under Chapter V of the Finance Act, 1994 or the rules made thereunder, as the case may be."

- In case for late payment of SBC to the credit of Central Government would also levy interest at the rate specified in section 75 of the Act.
- Further, all penal provisions of the Act i.e. Section 76, 77 and 78 of the Act would also be applicable to SBC.
- The provision relating to adjustment of service tax paid viz., Rule 6(3) and Rule 6(4A) of Service Tax Rules, 1994 would also be applicable to SBC.

Point for Debate

- As per FAQ issued by CBEC, PoTR for SBC shall be Rule 5 of PoT Rules, 2011. However, we have given the above table on PoTR considering Rule 4 of PoT Rules as applicable, as per our view.

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A N Patel

From: A N Patel
Sent: 16 November 2015 12:35
To: Everyone-GIDCUsers
Subject: FW: Swachh Bharat Cess of 0.5% on value of all taxable services from 15 November 2015
Attachments: Notificaiton no 21 & 22 - ST.pdf

Tracking:

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sao-budget@gidcgujarat.org	Delivered: 16-11-2015 12:36

Recipient**Delivery**

xen-ph@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-e&m@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-mkt@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
cct-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
ast-arc-expt@gidcgujarat.org	Delivered: 16-11-2015 12:36
trace-exp@gidcgujarat.org	Delivered: 16-11-2015 12:36
daily-report@gidcgujarat.org	Delivered: 16-11-2015 12:36
work-asst-pro@gidcgujarat.org	Delivered: 16-11-2015 12:36
dba@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-expt@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-expt1@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-br-land@gidcgujarat.org	Delivered: 16-11-2015 12:36
asstmgr-land-br@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-land-br1@gidcgujarat.org	Delivered: 16-11-2015 12:36
workasst-pro-br@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-est2@gidcgujarat.org	Delivered: 16-11-2015 12:36
ph-xen@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-se-ho@gidcgujarat.org	Delivered: 16-11-2015 12:36
allottment-br@gidcgujarat.org	Delivered: 16-11-2015 12:36
steno-guj-alt@gidcgujarat.org	Delivered: 16-11-2015 12:36
am1-ahm@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-expt-ahd@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-design@gidcgujarat.org	Delivered: 16-11-2015 12:36
seho@gidcgujarat.org	Delivered: 16-11-2015 12:36
mgmtexp1-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
dir-Exe@gidcgujarat.org	Delivered: 16-11-2015 12:36
manager-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst5-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
law@gidcgujarat.org	Delivered: 16-11-2015 12:36
mgmtexp-srt@gidcgujarat.org	Delivered: 16-11-2015 12:36
dehq2@gidcgujarat.org	Delivered: 16-11-2015 12:36
patoce@gidcgujarat.org	Delivered: 16-11-2015 12:36
dehq1@gidcgujarat.org	Delivered: 16-11-2015 12:36
am1-alt@gidcgujarat.org	Delivered: 16-11-2015 12:36
xen-qc@gidcgujarat.org	Delivered: 16-11-2015 12:36
dee-ho@gidcgujarat.org	Delivered: 16-11-2015 12:36
amcsr-gnr@gidcgujarat.org	Delivered: 16-11-2015 12:36
se-bharuch@gidcgujarat.org	Delivered: 16-11-2015 12:36
dmsn@gidcgujarat.org	Delivered: 16-11-2015 12:36
dmahd@gidcgujarat.org	Delivered: 16-11-2015 12:36
se-ahd@gidcgujarat.org	Delivered: 16-11-2015 12:36
se-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36

Recipient**Delivery**

msa@gidcgujarat.org	Delivered: 16-11-2015 12:36
cc-abd@gidcgujarat.org	Delivered: 16-11-2015 12:36
cc-ho@gidcgujarat.org	Delivered: 16-11-2015 12:36
cc-sg@gidcgujarat.org	Delivered: 16-11-2015 12:36
cc-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
cc-cg@gidcgujarat.org	Delivered: 16-11-2015 12:36
hod@gidcgujarat.org	Delivered: 16-11-2015 12:36
dycao1@gidcgujarat.org	Delivered: 16-11-2015 12:36
ast3-cpf@gidcgujarat.org	Delivered: 16-11-2015 12:36
gidcunion@gidcgujarat.org	Delivered: 16-11-2015 12:36
asstcomp@gidcgujarat.org	Delivered: 16-11-2015 12:36
recovery1@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
dee-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
rmahd1@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
manager-mkt@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-srt@gidcgujarat.org	Delivered: 16-11-2015 12:36
sao-fbi@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-bvn@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-bvn@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
steno-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-est6@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-est7@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
gmcord@gidcgujarat.org	Delivered: 16-11-2015 12:36
atp3@gidcgujarat.org	Delivered: 16-11-2015 12:36
sao-vapi@gidcgujarat.org	Delivered: 16-11-2015 12:36
gidcpro@gidcgujarat.org	Delivered: 16-11-2015 12:36
snrhelpdesk@gidcgujarat.org	Delivered: 16-11-2015 12:36
xen-rjt@gidcgujarat.org	Delivered: 16-11-2015 12:36
rctest@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-me@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae2-me@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-ho@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-ph@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-hq@gidcgujarat.org	Delivered: 16-11-2015 12:36
ce-aae14@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-hmt@gidcgujarat.org	Delivered: 16-11-2015 12:36
aae-qc@gidcgujarat.org	Delivered: 16-11-2015 12:36
aae1-ph@gidcgujarat.org	Delivered: 16-11-2015 12:36
aae1-cost@gidcgujarat.org	Delivered: 16-11-2015 12:36

Recipient**Delivery**

xen-ank@gidcgujarat.org	Delivered: 16-11-2015 12:36
asst-cost@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-ce@gidcgujarat.org	Delivered: 16-11-2015 12:36
stenoguj-ce@gidcgujarat.org	Delivered: 16-11-2015 12:36
cct3-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
me-cord@gidcgujarat.org	Delivered: 16-11-2015 12:36
D129@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-est@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-gnr@gidcgujarat.org	Delivered: 16-11-2015 12:36
aaedsn1@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-bhuj@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-jmn@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-jun@gidcgujarat.org	Delivered: 16-11-2015 12:36
ao-snr@gidcgujarat.org	Delivered: 16-11-2015 12:36
aovnr@gidcgujarat.org	Delivered: 16-11-2015 12:36
ast-pio@gidcgujarat.org	Delivered: 16-11-2015 12:36
ast-f&r@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-inq@gidcgujarat.org	Delivered: 16-11-2015 12:36
xen-cons-dahej@gidcgujarat.org	Delivered: 16-11-2015 12:36
deedesign@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-msn@gidcgujarat.org	Delivered: 16-11-2015 12:36
manager-alt@gidcgujarat.org	Delivered: 16-11-2015 12:36
am-alt@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae2-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae3-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae4-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
aae-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
dee-dahej2@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-exp-brd@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-exp-srt@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae-brd@gidcgujarat.org	Delivered: 16-11-2015 12:36
ae1-brd@gidcgujarat.org	Delivered: 16-11-2015 12:36
aae-brd@gidcgujarat.org	Delivered: 16-11-2015 12:36
xendesign@gidcgujarat.org	Delivered: 16-11-2015 12:36
legal-expt2@gidcgujarat.org	Delivered: 16-11-2015 12:36
gmland@gidcgujarat.org	Failed: 16-11-2015 12:36

Respected All,

Please note the same and do the needful.

Regards
A.N.Patel

Dy. CAO, GIDC

From: Dy.CAO GIDC [mailto:dycaogidc@gmail.com]

Sent: 09 November 2015 17:19

To: A N Patel

Subject: Fwd: Swachh Bharat Cess of 0.5% on value of all taxable services from 15 November 2015

----- Forwarded message -----

From: **Service Tax** <servicetax@kmsindia.in>

Date: Fri, Nov 6, 2015 at 7:51 PM

Subject: Fwd: Swachh Bharat Cess of 0.5% on value of all taxable services from 15 November 2015

To: Service Tax <servicetax@kmsindia.in>

Dear All,

Swachh Bharat Cess (SBC) **@ 0.50% on value of all taxable services is notified w.e.f. 15.11.2015** by CBEC vide notifications no 21/2015-ST & 22/2015-ST dated 06.11.2015.

Hence, effective rate of service tax including SBC on value of all taxable services will be 14.50% w.e.f. 15.11.2015.

SBC is not levied on services that are exempt from service tax and services on which no service tax is levied.

Regards,

Team - Service Tax

3rd Floor, Devpath Complex, B/h. Lal Bunglow, Off C. G. Road, Ahmedabad - Gujarat - India.

Phone : +91 79 2646 1526 & +91 79 3000 3583, Web : www.kmsindia.in

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 Consider the environment. Think before you print.

--
CMA Abhishek N. Patel
Dy. C.A.O.



**GUJARAT INDUSTRIAL
DEVELOPMENT CORPORATION**

(A Govt. of Gujarat Undertaking)