

## New Abatement Chart Revised with effect from 1 June 2016

Name of Service	Abatement Rate	Taxable Rate	Effective Rate of Service Tax
<b>Goods Transport Agency (Road)</b>			
Normal Cases	70.0%	30%	4.5%
For Supply of Old Household Items	60.0%	40%	6.0%
<b>Goods Transport by Railways</b>			
by Private Railways	60.0%	40%	6.0%
by Government Railways	70.0%	30%	4.5%
<b>Passenger Transport by Railways</b>			
	70.00%	30%	4.5%
<b>Goods transport by vessel (Like Ship)</b>			
	70.00%	30%	4.5%
<b>Chit Fund</b>			
	70.0%	30%	4.5%

<b>Construction Services</b>			
For Residential unit less than 2000 sq feet + Price Charged > 1 cr	70.0%	30%	4.5%
Other Cases	70.0%	30%	4.5%
<b>Tour Operator Service</b>			
Booking Accomodation	90.0%	10%	1.5%
Package Tour Service	70.0%	30%	4.5%
Other Cases	70.0%	30%	4.5%
<b>Transport of Passengers</b>			
Motor Cab	60.0%	40%	6.0%
Radio Taxi	60.0%	40%	6.0%
Stage Carriage (AC Bus)	60.0%	40%	6.0%

Stage Carriage (Non AC Bus)		Exempt	0.0%
<b>Air transport (passenger)</b>			
Economy Class	60%	40%	6.0%
Other than Economy Class	40%	60%	9.0%
<b>Financial Leasing Services</b>	90%	10%	1.5%
<b>Supply of Food.Drinks with Rent</b>	30%	70%	10.5%
(like Hotel/Banquet hall/Pandal)			
<b>Renting of Hotel/Guest house/Lodge</b>	60%	40%	6.0%
<b>Restaurant Services</b>	60%	40%	6.0%

### Change in Abatement Rates w.e.f 1.6.2016

AC Stage Carriage Bus is now taxable (removed from Negative List) and there is 60% Abatement (40% Taxable)

Transport of Passengers	Old Rate	New Rate
Motor Cab	40%	40%
Radio Taxi	40%	40%
Stage Carriage (AC Bus)	Exempt	40%
Stage Carriage (Non AC Bus)	Exempt	Exempt

However, Non AC Stage Carriage (Non AC Bus) continue to be exempt (Notification 9/2016)

### Change in Abatement Rates w.e.f 1.4.2016

Name of Service	TAXABLE RATES	
	Old Rate	New Rate
<b>Goods Transport Agency (Road)</b>		
Normal Cases	30%	30%
For Supply of Old Household Items	30%	40%
<b>Goods Transport by Railways</b>		
by Private Railways	30%	40%

by Government Railways	30%	30%
<b>Chit Fund</b>	0%	30%
<b>Construction Services</b>		
For Residential unit less than 2000 sq feet + Price Charged > 1 cr	25%	30%
Other Cases	30%	30%
<b>Tour Operator Service</b>		
Booking Accomodation	10%	10%
Package Tour Service	25%	30%
Other Cases	40%	30%

(Note:- These are taxable Rates,i.e.Rates after claiming abatement)