

Sl. No.	Description of taxable service	Abatement %	Taxable %	Conditions
(1)	(2)		(3)	(4)
1	Services in relation to financial leasing including hire purchase	90	10	Nil i.e. assessee is entitled to claim full CENVAT
2	Transport of goods by rail	70	30	<p><b>With effect from 01.04.2015</b> No CENVAT credit on inputs, capital goods and input services used for providing the taxable service</p> <p><b>For the period 01.07.2012 to 31.03.2015 - Nil</b> i.e. assessee was entitled to claim full CENVAT on inputs, capital goods and input services used for providing the taxable service</p>
3	Transport of passengers, with or without accompanied belongings by rail	70	30	<p><b>With effect from 01.04.2015</b> No CENVAT credit on inputs, capital goods and input services used for providing the taxable service</p> <p><b>For the period 01.07.2012 to 31.03.2015</b> <b>Nil</b> i.e. assessee was entitled to claim full CENVAT on inputs, capital goods and input services used for providing the taxable service</p>
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, Pandal, Shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	30	70	<p>No CENVAT credit on any goods classifiable under chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service.</p> <p>However, CENVAT Credit on capital goods, input services &amp; inputs other than those mentioned above can be taken</p>
5	<b>With effect from 01.04.2015</b> Transport of passengers by air, with or without accompanied belongings in (i) economy class			No CENVAT credit on <b>inputs and capital goods</b> used for providing the taxable service. However, CENVAT Credit on input services can be taken

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		60	40	
	(ii) other than economy class	40	60	
	<b>For the period 01.07.2012 to 31.03.2015</b> Transport of passengers by air, with or without accompanied belongings	60	40	
6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	40	60	No CENVAT credit on <b>inputs and capital goods</b> used for providing the taxable service. However, CENVAT Credit on input services can be taken
7.	<b>With effect from 01.04.2015</b> Services of goods transport agency in relation to transportation of goods	70	30	No CENVAT credit on <b>inputs, capital goods and input services</b> used for providing the taxable service“ <b>by the service provider”</b> [Notification No. 08/2014-ST, Dated 11.07.2014]
	<b>For the period 11.07.2014 to 31.03.2015</b> Services of goods transport agency in relation to transportation of goods	75	25	
	<b>For the period 01.07.2012 to 10.07.2014</b> Services of goods transport agency in relation to transportation of goods	75	25	
8.	<b>For the period 01.07.2012 to 31.03.2015</b> Services provided in relation to chit	30	70	No CENVAT credit on <b>inputs, capital goods and input services</b> used for providing the taxable service
	<b>With effect from 01.04.2015</b> Omitted	-----	----	-----
9.	<b>For the period 01.07.2012 to 30.09.2014</b> Renting of any motor	60%	40%	No CENVAT credit on <b>inputs, capital goods and input services</b> used for providing the taxable service

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	vehicle designed to carry passengers			
	<b>With effect from 01.10.2014</b> Renting of motor cab	60	40	(i) No CENVAT Credit on <b>inputs and capital goods</b> used for providing the taxable service (ii) CENVAT Credit on <b>input service</b> of renting of motor cab has been taken in the following manner: (a) Full CENVAT credit of such input service received from a person who is paying service tax on forty per cent of the value; or (b) Up to forty percent CENVAT credit of such input service received from a person who is paying service tax on full value; (iii) No CENVAT credit on input services other than those specified in (ii) above
9A	<b>For the period from 11.07.2014 to 30.09.2014</b> Transport of passengers, with or without accompanied belongings, by a contract carriage other than motor cab	60	40	No CENVAT credit on inputs, capital goods and input services, used for providing the taxable services
	<b>With effect from 01.10.2014</b> Transport of passengers, with or without accompanied belongings by- (a) a contract carriage other than motor cab. (b) a radio taxi	60	40	No CENVAT credit on <b>inputs, capital goods and input services</b> , used for providing the taxable services
10	<b>With effect from 01.04.2015</b> Transport of goods in a vessel	70	30	No CENVAT credit on <b>inputs, capital goods and input services</b> , used for providing the taxable services
	<b>For the period 01.10.2014 to 31.03.2015</b>	60	40	
	<b>For the period 01.07.12 to</b>	50	50	

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	<b>30.09.2014</b> Transport of goods in a vessel			
11.	<b>Services by a tour operator in relation to, - With effect from 01.10.2014</b> (i) a package tour	75	25	(i) CENVAT credit on inputs, capital goods and <b>input services other than input service of a tour operator</b> used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004 (ii) The bill issued for this purpose indicates that it is inclusive of charges for such a tour
	<b>For the period 01.07.2012 to 30.09.2014</b> (i) a package tour	75	25	(i) No CENVAT credit on inputs, capital goods and input services, used for providing the taxable service (ii) The bill issued for this purpose indicates that it is inclusive of charges for such a tour
	<b>With effect from 01.10.2014</b> (ii) a tour, if the tour operator is providing services solely of arranging or booking accommodation for any person in relation to a tour	90	10	(i) No CENVAT credit on inputs, capital goods and input services <b>other than input service of a tour operator</b> used for providing the taxable service (ii) The invoice, bill or challan issued indicates that it is towards the charges for such accommodation (iii) This exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, only includes the service charges for arranging or booking accommodation for any person and does not include the cost of such accommodation
	<b>For the period 01.07.2012 to 30.09.2014</b> (ii) a tour, if the tour operator is providing	90	10	(i) No CENVAT credit on inputs, capital goods and input services, used for providing the taxable service

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	services solely of arranging or booking accommodation for any person in relation to a tour			(ii) The invoice, bill or challan issued indicates that it is towards the charges for such accommodation (iii) This exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, only includes the service charges for arranging or booking accommodation for any person and does not include the cost of such accommodation
	<b>With effect from 01.10.2014</b> (iii) any services other than specified in (i) and (ii) above	60	40	(i) No CENVAT credit on inputs, capital goods and input services <b>other than input service of a tour operator</b> used for providing the taxable service (ii) The bill issued indicates that the amount charged in the bill is the gross amount charged for such a tour
	<b>For the period 01.07.2012 to 30.09.2014</b> (iii) any services other than specified in (i) and (ii) above	60	40	(i) No CENVAT credit on inputs, capital goods and input services, used for providing the taxable service (ii) The bill issued indicates that the amount charged in the bill is the gross amount charged for such a tour
12	<b>With effect from 01.03.2013</b> <b>[As substituted by Notification No. 09/2013-ST dated 08.05.2013]</b> 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			(i) No CENVAT credit on inputs used for providing the taxable service. However, CENVAT credit on capital goods and input services can be taken (ii) The value of land is included in the amount charged from the service receiver

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	<p>authority,</p> <p>(a) For a residential unit satisfying both the following conditions, namely:-</p> <p>(i) The carpet area of unit is less than 2000 square feet; and</p> <p>(ii) The amount charged for the unit is less than rupees one crore;</p> <p>(b) For other than (a) above</p>	75	25	
	<p><b>For the period 01.07.2012 to 28.02.2013</b></p> <p>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.</p>	75	25	<p>(i) No CENVAT credit on inputs used for providing the taxable service. However, CENVAT credit on capital goods and input services can be taken</p> <p>(ii) The value of land is included in the amount charged from the service receiver</p>