

Service Tax

- Service tax is payable on services provided by the service provider.
- Services are taxed on production and sale.
- It is **Indirect Tax**.
- Example Include:
 - Telephone
 - General Insurance
 - Stock brokerage services
- Service tax not applicable in **Jammu & Kashmir**
- **Effective rate is 12.36%**

List Of Services On Which Service Tax Is Applicable

Rosina Ehmman



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