

Budget (2014-15) Notifications Service Tax dated 11.07.2014

Sl. No	Notification No.	Issue
1.	6/2014-ST dated 11 th July, 2014	Seeks to amend notification No. 25/2012- Service Tax, dated the 20th June, 2012, so as to amend certain existing entries granting exemption on specified services and inserting new entries for granting exemption from service tax on specified services
2.	7/2014-ST dated 11 th July, 2014	Seeks to amend notification No.12/2013-ST dated 1 st July, 2013, relating to exemption from service tax to SEZ Units or the Developer.
3.	8/2014-ST dated 11 th July, 2014	Seeks to amend notification No. 26/2012- Service Tax, dated 20th June, 2012, so as to make necessary amendments in the specified entries prescribing taxable portion and the conditions for availing the exemption therein.
4.	9/2014-ST dated 11 th July, 2014	Seeks to amend the Service Tax Rules,1994 so as to prescribe,- (i) the person liable to pay service tax for certain specified services and (ii) mandatory e-payment of service tax for all the assessees, with effect from 1 st October,2014.
5.	10/2014-ST dated 11 th July, 2014	Seeks to amend the notification No.30/2012-ST dated 20 th June,2012, so as to prescribe, the extent of service tax payable by the service provider and the recipient of service, for certain specified services.
6.	11/2014-ST dated 11 th July, 2014	Seeks to amend the Service Tax (Determination of Value) Rules, 2006 so as to prescribe the percentage of service portion in respect of works contracts, other than original works contract.
7.	12/2014-ST dated 11 th July, 2014	Seeks to notify the interest rate applicable in cases of delayed payment of service tax for the purposes of section 75 of the Finance Act, 1994.
8	13/2014-ST dated 11 th July, 2014	Seeks to amend the Point of Taxation Rules, 2011, to prescribe the point of taxation for the services on which person liable to pay service tax is the recipient.
9	14/2014-ST dated 11 th July, 2014	Seeks to amend the Place of Provision of Services Rule, 2012, to prescribe or modify the place of provision of services for certain specified services.
10	15/2014-ST dated 11 th July, 2014	Seeks to specify the class of persons for the purposes of section 96A of the Finance Act,1994