

PART C – Service Tax Paid in Advance

Rule 6(1A) provides that every person liable to pay service tax, may, on his own volition, pay an amount as service tax in advance and adjust the amount so paid against the service tax which he is liable to pay for the subsequent period :

Provided that the assessee shall,—

- (i) intimate the details of the amount of service tax paid in advance, to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such payment; and*
- (ii) indicate the details of the advance payment made, and its adjustment, if any in the subsequent return to be filed under section 70 of the Act.]*

Rule 6 1a Of Service Tax Act

**Great Britain: Law
Commission, Scottish Law Commission**

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Radhakishan Rawal's Analysis of the Finance Act, 2020 and More Radhakishan Rawal,2021-05-15 Key features Indian approach to tax digital economy TDS on Platform sellers section 194 O Equalisation Levy Amendment to tax residency provisions Significant Economic Presence Explanation 2A Taxation of Advertisement and data Explanation 3A APA SHR framework for attribution of profits Amendment to section 90 Synthesised Text of tax treaties Triangular cases **Income Tax Regulations, Final and Proposed Under Internal Revenue Code** United States. Department of the Treasury,1985

Radhakishan Rawal's Analysis of the Finance Act, 2021 and More Radhakishan Rawal,2021-06-30 About this book This book contains detailed analysis of some of the key provisions of the Finance Act 2021 with the objective of identifying various issues arising from the newly inserted provisions in the Income Tax Act 1961 This book also captures the recent development in the world of international taxation This includes UN tax developments and a very simple explanation of working of OECD Inclusive Frameworks Pillar One and Pillar Two blueprints which are too complex and lengthy documents From GST perspective the book contains certain recommendations for rationalization of anti profiteering provisions The book also contains a Concept Paper on UN MLI presented by the author to the FACTI Panel and G77 The author has been pushing this idea at international forums for some time Key Features Analysis of provisions related to Liable to tax Slump sale MAT Taxation of ULIPS Equalisation Levy Amendment to SCRA Section 89A Concept of UN MLI OECD Pillar One and Two Blueprint India comments on OECD Commentary Covid 19 and International Tax Scope of option u s 90 2 Selective claim of treaty benefit Scope of PE under the domestic law UN Developments Royalties Indirect transfer and CIVs Rationalisation of anti profiteering provisions GST law *Compendium of GST Cases with Summary* Sanjiv Agarwal,Neha Somani,2021-09-30 About the Book You have in your hands the sixth edition of the bi annual publication on judicial pronouncements on GST laws comprising of analysis of select cases along with the full text of judgments arranged chronologically and alphabetically The book is structured into three major parts viz General Constitutional matters Central State GST and Integrated GST including Compensation Cess and further divided into 22 chapters This edition covers select cases from various High Courts and Supreme Court reported from July 2020 Dec 2020 Pronouncements of Advance Ruling Authority AAR Appellate Advance Ruling Authority AAAR and National Antiprofitteering Authority NAA may be referred to in respective separate books

Code of Federal Regulations ,1997 *The Code of Federal Regulations of the United States of America* ,1974 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government *Statute law repeals* Great Britain: Law Commission,Scottish Law Commission,2008-01-29 This report recommends the repeal of enactments which have been identified after detailed research and consultation as being spent obsolete unnecessary or otherwise not now of practical utility The draft bill contains schedules covering the following areas of law armed forces county gaols criminal law East India

Company London police rating tax and duties town and country planning turnpikes miscellaneous and consequential provisions Explanatory notes on the draft bill detail the reasoning behind the listing for repeal of each enactment and an appendix lists those organisations consulted about the repeal proposals in the report The Income Tax Act: as amended by: The Finance Act, 2010 , **Handbook of GST Procedure, Commentary and Rates**, 7e Rakesh Garg, Sandeep Garg, 2021-09-20 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers **Handbook of GST Procedure, Commentary and Rates** Rakesh Garg, Sandeep Garg, 2021-01-10 About the book and key features This book comprehensively discusses various provisions procedures and compliances prescribed under the GST Laws It is a very useful handbook for professionals corporates and regulators as all the provisions have been explained in a lucid manner The book has been divided into three parts Part A Important Reference Tables Part B Commentary Detailed analysis of provisions of GST through illustrations tables and graphs Part C GST Rates Comprises of upto date list of GST rates on goods and services Highlights Important reference tables containing compliance chart with limitation periods non creditable supplies penalties and offences etc covering the vital provisions under the GST law Detailed commentary on GST provisions through illustrations tables graphs Upto date HSN Code wise rates and exemptions in GST Goods and Services along with scheme of classification of services and the corresponding explanatory notes Free online access to GST Laws for the readers **Statutory Instruments** Great Britain, 1985 GST Laws Manual Rakesh Garg, Sandeep Garg, 2021-06-30 Contents of the book Part A Central GST Act Rules and Notifications Part B Integrated GST Act Rules and Notifications Part C GST Compensation to States Act Rules and Notifications Part D CGST Forms Part E Non tariff Notifications Circulars Orders and CBEC Measures for Covid 19 Highlights Updated GST Laws as on 1 April 2021 Contains cross references of the CGST Act CGST Rules and Forms Online support with regard to updates till 31 July 2021 CBEC measures during outbreak of COVID 19 covering notifications circulars instructions and relevant extract of the Taxation and Other Laws Relaxation of Certain Provisions Act 2020 Contains relevant GST extracts of the Finance Act 2021 **Cases and Materials on Constitutional and Administrative Law** Michael Allen, Brian Thompson, 2011-05-26 Filling a need for a case and materials book on constitutional and administrative law this

textbook reflects the latest thinking particularly in relation to the European Communities Annual Report India. Ministry of Finance,2012 **Income Tax Act 2009** , United States Code United States,1972 Parliamentary Debates India. Parliament. Rajya Sabha,2008 Capital Tax Acts 2022 Michael Buckley,2022-04-08 Now in its thirtieth edition this indispensable guide to capital taxes provides the reader with fully consolidated and annotated legislation in the areas of stamp duty capital acquisitions tax and local property tax All changes brought about by Finance Act 2021 Finance Covid 19 and Miscellaneous Provisions Act 2021 and Finance Local Property Tax Amendment Act 2021 are incorporated into the text All relevant information issued by the Revenue Commissioners is also referenced Each of the three sections of the book takes a different area of tax and runs through each Act and SI that is relevant to it The legislation is accompanied by notes which set out definitions amendments cross references e Briefings Tax Briefings former enactments and relevant case law This title is included in Bloomsbury Professional s Irish Tax online service *Foundations of Taxation Law* Stephen Barkoczy,2024-02-15 *Foundations of Taxation Law* provides a clear and comprehensive introduction to the policy principles and practice that underpin the Australian taxation system Designed as a guide for law and business students as well as tax practitioners the text blends policy issues taxation theory black letter law and commercial practice into a succinct general principles text Topics are presented in a logical and structured order and are cross referenced to specific provisions in the legislation and relevant cases so that readers are able to easily find the source of the law The text includes approximately 400 examples and dozens of diagrams and tables that condense the law and help clarify difficult concepts This edition contains expanded technical and policy discussion of several areas of law It has been substantially revised and restructured to take account of the many important legislative reforms case law developments and announcements that have occurred over the last 24 months General Catalogue of All Publications of the Government of India India,1918

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