

## Service Tax Abatemets Rates

Entry No	Description of taxable service	Abatement %	Taxable Value %	CC on Inputs	CC on Input Services	CC on Capital Goods
1	Financial Leasing including Hire Purchase	90	10	✗	✗	✗
2	Transport of goods by rail other than Entry 2A (railway - 7)	70	30	✗	✓	✗
2A	Transport of goods in containers by rail by any person other than Indian Railway	60	40	✗	✓	✗
3	Transport of passengers, with or without accompanied belongings by Rail (railway - 7)	70	30	✗	✓	✗
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises	30	70	✗	✓	✓
5	Transport of passengers by air, with or without accompanied belongings in <ul style="list-style-type: none"> <li>• Economy Class</li> <li>• Other than Economy Class</li> </ul>	60 40	40 60	✗	✓	✗
5A	Transport of passengers by air, with or without accompanied belongings in <b>Regional Connectivity Scheme Airport</b> (w.e.f 30.08.2016)	90	10	✗	✗	✗
6	Renting of Hotels	40	60	✗	✓	✗
7	Services of goods transport agency in relation to transportation of goods. (Household Goods - ✗)	70	30	✗	✗	✗
7A	Services of goods transport agency in relation to transportation of used household goods. (Household Goods - ✓)	60	40	✗	✗	✗
8	Services provided in relation to chit	70	30	✗	✗	✗
9	Renting of motorcab	60	40	✗	<ul style="list-style-type: none"> <li>✓</li> <li>• Full CC on 40% Value</li> <li>• Upto 40% CC on Full Value</li> </ul>	✗
9A	Transport of passengers, with or without accompanied belongings, by <ul style="list-style-type: none"> <li>a) Air Conditioned contract carriage other than motorcab.</li> <li>b) a radio taxi</li> <li>c) Air Conditioned stage carriage</li> </ul> (w.e.f. 1.6.16)	60	40	✗	✗	✗
10	Transport of goods in a vessel (i) (ii) (w.e.f. 1.6.16)	70 -	30 -	✗ ✓	✓ ✓	✗ ✓
11	Services by a tour operator in relation to:-	70	30	✗	✓	✗
	(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	✗	✗	✗
	(iii) any services other than specified at (i) and (ii) above.	70	30	✗	✗	✗
12	Constrution Service (Value of Land included)	70	30	✗	✓	✓
R 2A(ii)	Work Contract Services <ul style="list-style-type: none"> <li>• Original Works</li> <li>• Others</li> </ul>		40 70	✗	✓	✓
R 2C	Service Portion in an activity where in goods, being food or any other article of human consumption or any drink <ul style="list-style-type: none"> <li>• Restaurant</li> <li>• Outdoor Catering</li> <li>• Natural Bundling (Entry no - 4)</li> </ul>	- - 30	40 60 70	✗	✓	✓