

पिंपरी चिंचवड महानगरपालिका,
पिंपरी १८, लेखा विभाग,
क्र. लेखा /५/कावि/७०२/२०१५,
दिनांक :- २५/०५/२०१५

विषय :- सेवाकराबाबत

संदर्भ :- मे. सतिश नगरे अँण्ड असोसिएटस् चार्टर्ड अकाऊन्टंट
यांचे दिनांक २१/०५/२०१५ चे पत्र.

परिपत्रक,

उपरोक्त संदर्भिय पत्रान्वये केंद्रशासनाने सन २०१५ - २०१६ साठी जे अंदाजपत्रक तयार केले आहे. त्यानुसार नोटीफिकेशन क्र. १४/२०१५ एस.टी. दि. १९/०५/२०१५ अन्वये १ जून २०१५ पासून १२% ऐवजी १४% दराने सेवाकर लागू करणेत आलेला आहे. परंतु Education Cess आणि Secondary and Higher Education Cess हे कर दिनांक १ जून २०१५ पासून बंद करणेत आलेला आहे. त्यानुसार सेवाकर दराची आकारणी खालील तक्त्याप्रमाणे करणेत यावी.

Sr. No.	Service Provided	Invoice	Payment	Rate Service Tax
1	Before 1/06/2015	After	After	14%
2		Before	After	12.36%
3		After	Before	12.36%
4	After 1/06/2015	Before	Before	12.36%
5		After	Before	14%
6		Before	After	14%
7	After	After	After	14%
8	Before	Before	Before	12.36%

वरील तक्त्याप्रमाणे एकूण रक्कमेवर सेवाकर जमा करणेबाबत संबंधित विभागाने कार्यवाही करावी. यासंदर्भात काही शंका/अडचण असलेस सेवाकर कार्यालय पुणे, अथवा मनपाचे कर सल्लागार मे. सतिश नगरे अँण्ड असोसिएटस् चार्टर्ड अकाऊन्टंट त्याचे प्रतिनिधी सी.ए. ऋतुराज मोबा. नं. ७५८८५७६६५८ यांचेशी संपर्क साधून शंकाचे निराकरण करून घ्यावे.

तरी सर्व आहरण - वितरण अधिकारी यांना या परिपत्रकाद्वारे कळविणेत येते की, आपण वैयक्तिक लक्ष देवून संबंधितांना सूचना देणेत यावेत. यासंदर्भात सेवाकर विभागाकडून दंडात्मक स्वरूपाची कोणतीही कारवाई झाल्यास संपूर्ण जबाबदारी संबंधित विभागाचे आहरण - वितरण अधिकारी यांची राहिल यांची स्पष्ट नोंद घ्यावी.


मुख्यलेखापाल

पिंपरी चिंचवड महानगरपालिका,
पिंपरी १८

सोबत :-

मे. सतिश नगरे अँण्ड असोसिएटस्, चार्टर्ड अकाऊन्टंट
यांचा दिनांक २१/०५/२०१५ चे पत्र.



SATISH NAGRE & ASSOCIATES
CHARTERED ACCOUNTANTS

May 21, 2015

To,
The Chief Account and Finance Officer,
Pimpri Chinchwad Municipal Corporation,
Main Building, Old Mumbai – Pune Highway,
Pimpri, Pune – 411018.

Respected Sir,

Sub: Change in Service Tax Rates for as per Budget 2015.

With subject to refer above, I would like to inform you that,

In Union Budget 2015, an increase in the rate of Service Tax from 12% to 14% had been proposed from a date to be notified. As per the Notification No. 14/2015 ST Dated 19th May 2015, from 1st June 2015 rate of 14% will be applicable for Service Tax. The Provision of laying the Education Cess and Secondary and Higher Education Cess would also cease to have effect from same date i.e. 1st June 2015.

From 1st June 2015 the effective rate of Service Tax is 14% [Earlier which was 12.36% (Service Tax + Education Cess + Secondary and Higher Education Cess)].

Following Chart will show you how the Service Tax rate will effect

Sr. No.	Service Provided	Invoice	Payment	Rate of Service Tax	Point of Taxation Rule no.
1	Before	After	After	14%	4(a)(i)
2	01.06.2015	Before	After	12.36%	4(a)(ii)
3		After	Before	12.36%	4(a)(iii)
4	After	Before	Before	12.36%	4(b)(ii)
5	01.06.2015	After	Before	14%	4(b)(iii)
6		Before	After	14%	4(b)(i)

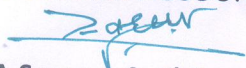
7. After After After 14%
8. Before Before Before ~~12.36%~~

Thanking You,

Yours truly,

For **SATISH NAGRE & ASSOCIATES**

CHARTERED ACCOUNTANTS


CA Swarup S. Chingale.
(Authorized Signatory)

Place: Mumbai.

Enclosed : As per above

**PRESS INFORMATION BUREAU
GOVERNMENT OF INDIA**

**INCREASE IN SERVICE TAX RATE FROM 12% TO 14% WITH EFFECT FROM 1ST
JUNE, 2015**

New Delhi, May 20, 2015
Vaisakha 30, 1937

In the Union Budget, 2015, an increase in the rate of Service Tax from 12% to 14% had been proposed from a date to be notified. The Finance Bill, 2015 has since been enacted and the Central Government has notified 1st June, 2015 as the date from which the rate of 14% would become applicable. The provisions levying Education Cess and Secondary and Higher Education Cess would also cease to have effect from same date i.e. 1st June, 2015, as the same would be subsumed in the service tax rate of 14%. Certain other changes have also been notified with effect from 1st June, 2015. However, the date of giving effect to the provisions relating to imposition of a Swachh Bharat cess on all or any taxable service will be done in due course.
