

पिंपरी चिंचवड महानगरपालिका,
पिंपरी १८, लेखा विभाग,
क्र. लेखा /५/कावि/५५५/२०१५,
दिनांक :- १०/०४/२०१५

विषय :- सेवाकराबाबत (सन २०१५)

संदर्भ :- मे. सतिश नगरे अँण्ड चार्टर्ड अकाऊन्टंट यांचे दि. १/४/२०१५
चे पत्र.

परिपत्रक,

पिंपरी चिंचवड महानगरपालिकेचे कर सल्लागार मे. सतिश नगरे, चार्टर्ड अकाऊन्टंट यांनी सन २०१५ या आर्थिक वर्षातील सेवाकर संदर्भात झालेले बदल कळविलेले आहेत. सोबत संदर्भिय पत्राची प्रत पाठविणेत येत आहे. त्याप्रमाणे संबंधित विभागाने कार्यवाही करावी. या संदर्भात काही शंका असलेस मनपाचे कर सल्लागार यांचेशी संपर्क साधून शंकाचे निराकरण करून घ्यावे.

तरी सर्व आहरण - वितरण अधिकारी यांना या परिपत्रकाद्वारे कळविणेत येते की, आपण वैयक्तिक लक्ष देवून संबंधितांना सुचना देणेत यावेत.


मुख्यलेखापाल

पिंपरी चिंचवड महानगरपालिका,
पिंपरी १८

सोबत :-

मे. सतिश नगरे अँण्ड असोसिएटस्, चार्टर्ड अकाऊन्टंट
यांचा दिनांक ०९/०४/२०१५ रोजीचा अभिप्राय.



SATISH NAGRE & ASSOCIATES
CHARTERED ACCOUNTANTS

April 9, 2015

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

Respected Sir,

Sub: Changes in Service Tax via Union Budget 2015.

लेखा विभाग	
दिनांक	13/4/15
आवक क्रमांक	4521
लिपिक	By
उपलेखापाल	✓
लेखाधिकारी	✓
मुख्यलेखापाल	✓

588
15/4
→ 1.004

With reference to subject above I would like to inform you following:

1. Services provided by Government or a local authority, excluding certain services specified under clause (a) of section 66D, are covered by the Negative List. Service Tax applies on the "support service" provided by the Government or local authority to a business entity. An enabling provision is being made, by amending section 66D (a)(iv), to exclude all services provided by the Government or local authority to a business entity from the Negative List. Consequently, the definition of "support service" [section 65 B (49)] is being omitted. Accordingly, as and when this amendment is given effect to, all services provided by the Government or local authority to a business entity, except the services that are specifically exempted, or covered by any another entry in the Negative List, shall be liable to service tax .
2. Exemption presently available on specified services of construction, repair, maintenance, renovation or alteration service provided to the Government, a local authority, or a governmental authority (vide S. No. 12 of the notification No. 25/12-ST) shall be limited only to,-
 - (a) A historical monument, archaeological site or remains of national importance, archeological excavation or antiquity;
 - (b) Canal, dam or other irrigation work; and
 - (c) Pipeline, conduit or plant for
 - (i) Water supply
 - (ii) Water treatment, or
 - (iii) Sewerage treatment or disposal.

Exemption to other services presently covered under S. No. 12 of

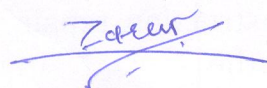
Notification No. 25/12-ST is being withdrawn.

3. Service provided by way of admission to a museum, zoo, national park, wild life sanctuary and a tiger reserve is being exempted. These services when provided by the Government or local authority are already covered by the Negative List.
4. Services, excluding a few specified services, provided by the government are included in the Negative List. Further, specified services received by the government are also exempt. Hitherto, the term "government" has not been defined in the Act or the notification. This has given rise to interpretational issues. To address such issues, a definition of the term "government" is being incorporated in the Act

Kindly accept this letter by acknowledging one copy to us. Do the Changes as required by Law.

Thanking You,

Yours truly,
For **SATISH NAGRE & ASSOCIATES**
CHARTERED ACCOUNTANTS



CA Swarup S Chingale.
(Authorized Signatory)

(CLIENT'S SIGNATURE)

Place: Mumbai