

# **MUMBAI PORT TRUST**

## **TRAFFIC DEPARTMENT**

No. TM/B/6-2/14 of 2001-02

Date : 30.05.2015

### **C I R C U L A R**

The Secretary, Mumbai & Nhava Sheva Ship Agents' Association.  
The Secretary, Bombay Custom House Agents' Association.  
The Secretary, Indian Merchants' Chamber.  
The Secretary, Mumbai Chamber of Commerce & Industry.  
The Secretary, Oil Co-ordination Committee  
The Secretary, Passenger Launch Operators Association  
The Secretary, Indian Barge Owners' Association.  
The Secretary, Karanja Machhimar V.K.S. Society Ltd.  
The Secretary, Federation of All India Sailing Vessels Industry Association  
The Secretary, Maharashtra Sagari Matsyavyavasaik Sangh  
The Secretary, Gateway Jalavahatuk Sahakari Maryadit Sanstha  
Commandant, Embarkation, H.Q.  
All India Liquid Bulk Importers Exporters Association.  
Indian Chemical Manufactures Association.  
Aegis Logistics Ltd.  
Chemical Terminal Trombay Ltd.  
Bharat Petroleum Corporation.  
Hindustan Petroleum Corporation.  
Indian Oil Corporation.

Dear Sirs,

### **Sub: Change in Rate of Service Tax – w.e.f. 01/06/2015**

The Ministry of Finance, Department of Revenue Vide Notification No. 14/2015 – ST dated May 19, 2015 has notified that rate of Service Tax is increased from 12.36 % (all inclusive) to **14%** (inclusive of Education Cesses) is applicable **w.e.f. 01.06.2015**.

2. The following chart explains the consequent changes in Service Tax Rates in light of the period of provision of service via-a-vis the invoice raised and corresponding payment(s) received:

Sl. No.	Service provided	Invoice raised	Payment received	Effective and applicable rate of Service Tax
1.	On or before 30/05/2015	After	After	14%
2.	On or before 30/05/2015	Before	After	12.36%
3.	On or before 30/05/2015	After	Before	12.36%
4.	On or after 01/06/2015	Before	After	14%
5.	On or after 01/06/2015	Before	Before	12.36%
6.	On or after 01/06/2015	After	Before	14%

...2/-

: 2 :

3. The rate of Service Tax changed w.e.f. 01/06/2015 does not include "Swachh Bharat Cess". The date of applicability of this cess shall be notified subsequently.

Yours faithfully,

**Sd/-**

**(R.N. SHAIKH)**

**DY. TRAFFIC MANAGER (GEN.)**