MUMBAI PORT TRUST
(TRAFFIC DEPARTMENT)

No. TM/B/6-2/ 15   of 2001-02   Date : 15th June,2015

C I R C U L A R

The Secretary, Mumbai & Nhava Sheva Ship Agents' Association.
The Secretary, Brihanmumbai 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 Manufacturers 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

       In continuation of this office Circular No. TM/B/6-2/14 of 2001-02 dated 30.05.2015 necessary corrigendum / clarification is issued as under :

Sl. No.	Service provided	Invoice raised	Payment received	Effective and applicable rate of Service Tax
1.	On or before 31/05/2015	After	After	14%
2.	On or before 31/05/2015	Before	After	12.36%
3.	On or before 31/05/2015	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.   The date mentioned at the Serial Nos. 1 to 3 in the above mentioned circular under "Service Provided" has inadvertently been mentioned as "30.05.2015" instead of "31.05.2015"

3.   As regards bill (invoice) resulted into shortfall, it is stated that service tax shall be levied and recovered at 14% for shortfall payment received on or after 01.06.2015.

4.   It is requested to take note of the above corrigendum / clarifications.

Yours faithfully,

Sd/-
(R.N. SHAIKH)
DY. TRAFFIC MANAGER (GEN.)