

Case Study-4



M/s XYZ Pvt Ltd is Renting out its Immovable Property to an NGO. Whether M/s XYZ Pvt Ltd is required to pay Service Tax on the same?



Yes, M/s XYZ Pvt Ltd is required to pay Service Tax on the same as exemption has not been granted to such activity anywhere under Finance Act, 1994.

Case Laws On Service Tax On Renting Of Immovable Property

Rachel Sandford



Case Laws On Service Tax On Renting Of Immovable Property:

Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla,2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly Practical Guide to GST on Real Estate Industry CA Madhukar Hiregange,CA Sudhir V S,CA Roopa Nayak,CA Virender Chauhan,2020-05-12

The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Real Estate Industry The comprehensive and in depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on real estate developers Complex Developers Joint Development contractors and other income Part 3 Detailed operational law containing classification registration tax credits documentation payments etc Part 4 Detailed procedural law containing assessment audit advance ruling appeals penalties demands etc Part 5 Tax planning avenues GST and RERA Transitional provisions Part 6 Disputes and department actions focussing on possible dispute area resolution Part 7 Role of Professionals from GST audit and tax planning perspective Part 8 Miscellaneous 220 FAQs and filled forms Appendices containing FAQs released by CBIC Management Of Travel Agency L.K. Singh,2008 This book is based on the concept of travel agency management A reader will be acquainted with various concepts such as promotion of new tourism and travel destinations procedures and formalities of travel agency financing and marketing and regulatory laws for tourism business in India

Taxmann's GST Law & Practice [Finance Act 2025] – Concise Yet Comprehensive Legal Reference—Offering Annotated Statutes | Relevant Rules/Notifications | Classification Insights | Case Summaries CA (Dr.) Arpit Haldia,CA Mohd. Salim,2025-06-11 GST Law Practice is a unique concise and reliable legal reference to India s Goods and Services Tax GST regime Staying true to its legacy of excellence this new Edition continues the unique way of presenting up to date and annotated statutory provisions combined with relevant Rules Notifications Circulars Clarifications Forms and an extensive array of Case Laws Additionally the book covers the important subject of the Classification of Goods Services making it a one

stop reference This volume ensures readers read the Section get everything they need right below it from the text of the relevant Rules Notifications the gist of Circulars enforcement dates allied laws and carefully curated case law summaries This book is intended for the following audience Practising Professionals Chartered Accountants Company Secretaries Cost Accountants and Tax Advocates who require a precise and thorough reference for advising clients and maintaining GST compliance Corporate Finance MSMEs CFOs in house counsels and finance managers in large corporations and small businesses looking for clarity on the operational aspects of GST Government Officials Policymakers and tax department officers needing a user friendly compendium for quick reference and effective administration of GST laws The Present Publication is the 7th Edition amended by the Finance Act 2025 This book is edited by CA Dr Arpit Halida and CA Mohd Salim with the following noteworthy features Comprehensive Yet Concise Incorporates the annotated text of the CGST IGST and Compensation Cess Acts along with rules and relevant references to Circulars Notifications and Case Laws all presented in a simplified easy to read manner Unique Way of Presenting Provisions Below each statutory section you get o Text of the Relevant Rules Notifications o Gist of the Relevant Circulars Clarifications o Date of Enforcement of Provisions o Allied Laws Referred to in the Provision o Summaries of Pertinent Case Laws Coverage of Classification of Goods Services Detailed discussion on classification issues to help readers navigate GST rates HSN codes and service accounting codes accurately Amended by the Finance Act 2025 Reflects all relevant amendments introduced by the latest Finance Act with thorough commentary on how these changes affect day to day compliance Trusted Reference with Zero error Precision Aligning with the Six Sigma Quality Approach this Edition aspires to a zero error standard offering meticulously checked content for enhanced reliability Taxmann s Leading Bestseller Legacy Part of a widely recognised series known for in depth accurate and actionable insights into GST laws Extensive Historical Context Where necessary references to past provisions and orders allow readers to trace legal developments over time The coverage of the book is as follows Central Goods and Services Tax Act 2017 Division One o Arrangement of Sections Rules for quick navigation o Full Text of the CGST Act incorporating all recent amendments o Removal of Difficulties Orders and Validation Provisions o Text of Provisions of Allied Acts wherever referred to in CGST o Subject Index for seamless topic based referencing Integrated Goods and Services Tax Act 2017 Division Two o Arrangement of Sections Rules curated for IGST o Full Text of the IGST Act with integrated references to the latest legislative changes o Validation Provisions ensuring clarity on transitional and retrospective amendments o Subject Index dedicated to interstate transactions and compliance Goods and Services Tax Compensation to States Act 2017 Division Three o Arrangement of Sections Rules illustrating the compensation mechanism o Full Text of the Compensation Act with updated notifications o Subject Index to help you pinpoint critical compensation related queries Classification of Goods Services o A detailed overview guiding readers through various product and service categories under GST List of Notifications Circulars o Comprehensive list of relevant statutory updates and government clarifications up to the latest cut

off date The structure of the book is as follows Logical Segmentation Divided into three major legislations CGST IGST and Compensation to States for clarity and convenience Section by section Annotations Each section is followed immediately by its corresponding rules notifications circulars case laws and references to allied laws User friendly Indexing Detailed subject indexes in each division plus consolidated lists of notifications and clarifications to locate the exact reference Practical Insights Gist of case laws and bullet point summaries ensure quick understanding **Economic Survey** ,2012 *Annual Report India*. Ministry of Finance,2012 **Ruling Case Law** William Mark McKinney,1920 *Reports of Cases Determined in the Courts of Appeal of the State of California* ,1946 **Reports of Cases Determined in the District Courts of Appeal of the State of California** ,1946 *The Federal Cases* ,1895 **Commercial's Service Tax Ready Reckoner as Amended by Finance Bill, 2001** Ramaswamy Krishnan,2001 With reference to India Law Journal Notes of Cases ,1883 *The National Real Estate Journal* ,1929 **Mews' Digest of English Case Law** John Mews,1926 **Public Policy** ,1901 *The Cyprus Law Reports* Cyprus. Anōtatōn Dikastērion,1905 **The Income Tax Reports** ,2007 **Standard Daily Trade Service** ,1918 *Annual Real Estate Review and Forecast ...* ,1913 **Prentice-Hall Massachusetts State Tax Service for 1926-30** Prentice-Hall, Inc., New York,1926

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Table of Contents Case Laws On Service Tax On Renting Of Immovable Property

1. Understanding the eBook Case Laws On Service Tax On Renting Of Immovable Property
 - The Rise of Digital Reading Case Laws On Service Tax On Renting Of Immovable Property
 - Advantages of eBooks Over Traditional Books
2. Identifying Case Laws On Service Tax On Renting Of Immovable Property
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Case Laws On Service Tax On Renting Of Immovable Property
 - User-Friendly Interface

4. Exploring eBook Recommendations from Case Laws On Service Tax On Renting Of Immovable Property
 - Personalized Recommendations
 - Case Laws On Service Tax On Renting Of Immovable Property User Reviews and Ratings
 - Case Laws On Service Tax On Renting Of Immovable Property and Bestseller Lists
5. Accessing Case Laws On Service Tax On Renting Of Immovable Property Free and Paid eBooks
 - Case Laws On Service Tax On Renting Of Immovable Property Public Domain eBooks
 - Case Laws On Service Tax On Renting Of Immovable Property eBook Subscription Services
 - Case Laws On Service Tax On Renting Of Immovable Property Budget-Friendly Options
6. Navigating Case Laws On Service Tax On Renting Of Immovable Property eBook Formats
 - ePub, PDF, MOBI, and More
 - Case Laws On Service Tax On Renting Of Immovable Property Compatibility with Devices
 - Case Laws On Service Tax On Renting Of Immovable Property Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Case Laws On Service Tax On Renting Of Immovable Property
 - Highlighting and Note-Taking Case Laws On Service Tax On Renting Of Immovable Property
 - Interactive Elements Case Laws On Service Tax On Renting Of Immovable Property
8. Staying Engaged with Case Laws On Service Tax On Renting Of Immovable Property
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Case Laws On Service Tax On Renting Of Immovable Property
9. Balancing eBooks and Physical Books Case Laws On Service Tax On Renting Of Immovable Property
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Case Laws On Service Tax On Renting Of Immovable Property
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Case Laws On Service Tax On Renting Of Immovable Property
 - Setting Reading Goals Case Laws On Service Tax On Renting Of Immovable Property
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Case Laws On Service Tax On Renting Of Immovable Property
 - Fact-Checking eBook Content of Case Laws On Service Tax On Renting Of Immovable Property
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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