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Finance Act 1994

Section 66 - Charge of Service Tax

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[1]**[66. Charge of Service Tax**

[6][There shall be levied a tax (hereinafter referred to as the service tax) at the rate of twelve per cent. of the value of taxable services referred to in sub-clauses (a), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z), (za), (zb), (zc), (zh), (zi), (zj), (zk), (zl), (zm), (Zn), (zo), (zq), (zr), (zs), (zt), (zu), (zv), (zw), (zx), (zy), (zz), (zza), (zzb), (zzc), (zzd), (zze), (zzf), (zzg), (zzh), (zzi), (zzk), (zzl), (zzm), (zzn), (zzo), (zzp), (zzq), (zzr), (zzs), (zzt), (zzu), (zzv), (zzw), (zzx), (zzy), (zzz), (zzza), (zzzb), (zzzc), (zzzd), (zzze), (zzzf), (zzzg), (zzzh), (zzzi), (zzzj), (zzzk), (zzzl), (zzzm), (zzzn), (zzzo), (zzzp), (zzzq), (zzzr), (zzzs), (zzzt), (zzzu), (zzzv), (zzzw), (zzzx), (zzzy), (zzzz), (zzzza), (zzzzb), (zzzzc), [7][(zzzzd), (zzzze), (zzzzf), (zzzzg), (zzzzh), (zzzzi) [8][(zzzzj), (zzzzk), (zzzzl) and [9][,(zzzzm), (zzzzn), (zzzzo), (zzzzp), (zzzzq), (zzzzr), (zzzzs), (zzzzt) and (zzzzu)]]] of clause (105) of

section 65 and collected in such manner as may be prescribed.]

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1. Substituted by the Finance (No. 2) Act, 2004 w.e.f 10.09.2004. Prior to its substitution, section 66, as substituted by the Finance (No. 2) Act, 1996, Finance Act, 1997, Finance (No. 2) Act, 1998, w.e.f. 16-10-1998, Finance Act, 2001, w.e.f. 16-7-2001, Finance Act, 2002, w.e.f. 16-8-2002 and Finance Act, 2003, w.e.f. 14-5-2003 read as under:

"66. [Charge of service tax.--

(1) There shall be levied a tax (hereinafter referred to as the service tax) at the rate of eight per cent of the value of the taxable services referred to in sub-clauses (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z), (za), (zb), (zc), (zd), (ze), (zf), (zg), (zh), (zi), (zj), (zk), (zl), (zm), (zn), (zo), (zp), (zq), (zr), (zs), (zt), (zu), (zv), (zw)t (zx), (zy), (zz) and (zza) of clause (105) of section 65 and collected in such manner as may be prescribed.

(2) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied a service tax at the rate of eight per cent of the value of the taxable services referred to in sub-clauses (zzb), (zzc), (zzd), (zze), (zzf), (zzg), (zzh), (zzi), (zzj), (zzk) and (zzl) of clause (105) of section 65 and collected in such manner as may be prescribed."

2. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "(zzj), (zzk)".

3. Substituted by the Finance Act, 2005 w.e.f. 16.06.2005 for the words "and (zzy)".

4. Substituted for the words "ten per cent." by the Finance Act, 2006.

5. Substituted for the words "and (zzzh)" by the Finance Act, 2006

6. Substituted by the Finance Act, 2007, w.e.f. 01.06.2007. Prior to substitution, it read as under:-

"There shall be levied a tax (hereinafter referred to as the service tax) at the rate of [4][twelve per cent]. of the value of the taxable services referred to in sub-clauses (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z), (za), (zb), (zc), (zd), (ze), (zf), (zg), (zh), (zi), (zj), (zk), (zl), (zm), (zn), (zo), (zq), (zr), (zs), (zt), (zu), (zv), (zw), (zx), (zy), (zz), (zza), (zzb), (zzc), (zzd), (zze), (zzf), (zzg), (zzh), (zzi), [2][(zzk)], (zzl), (zzm), (zzn), (zzo), (zzp), (zzq), (zzr), (zzs), (zzt), (zzu), (zzv), (zzw), (zzx) , [3][(zzy), (zzz), (zzza), (zzzb), (zzzc), (zzzd), (zzze), (zzzf), (zzzg) [5][(zzzh), (zzzi), (zzzj), (zzzk), (zzzl), (zzzm), (zzzn), (zzzo), (zzzp), (zzzq), (zzzr), (zzzs), (zzzt), (zzzu), (zzzv) and (zzzw)]]of clause (105) of section 65 and collected in such manner as may be prescribed.]"

7. Substituted by the Finance Act, 2008 for the words "and (zzzzd).

8. Substituted by the Finance (No. 2) Act, 2009 for the words : - "and (zzzzj)"

9. Substituted by the Finance Act, 2010 w.e.f. 01.07.2010 for the following: "and (zzzzm)"