

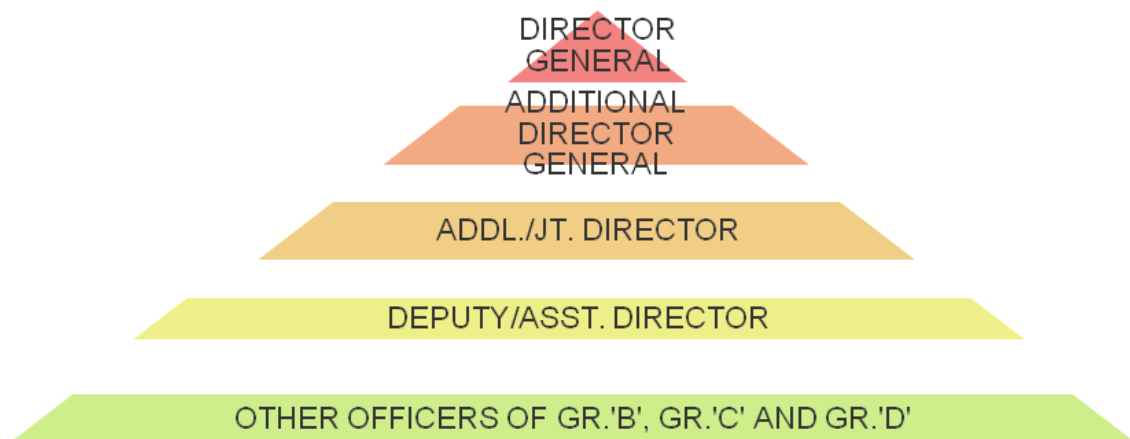
Chapter 1

FORMATION AND FUNCTIONS OF DGST & SERVICE TAX FIELD FORMATIONS

FORMATION

Way back in 1997, having realized the potential of the new Central levy 'service tax' and need for a dedicated body to function as a 'center of excellence' and provide support to the Ministry of Finance in improving the new tax system and its administration, the Government formed the Directorate General of Service Tax (DGST) at Mumbai. The coverage of service tax had already expanded from 3 taxable services to 15 by 1997. It is headed by the Director General (Service Tax), who reports to the Member (Service Tax), Central Board of Excise & Customs, New Delhi and interacts with the Tax Research Unit, of the said Board.

1.1 The organizational chart is as under:



The Group 'A' officers of the rank of Deputy/Assistant Commissioners and above are posted by the Board/Ministry. The remaining officers are posted from the pool of officers in the Mumbai Central Excise and Customs Zones. It is a small but compact office. The sanctioned and working strength of the Directorate is placed at **Annexure-1**.

FUNCTIONS

1.2 The functions of DGST are as under:

- ❖ To ensure that proper establishment and infrastructure is created under different Service Tax Commissionerates and Central Excise Commissionerates;
- ❖ To monitor the collection and assessment of service tax;
- ❖ To study the staff requirement at field level for proper and effective implementation of service tax;
- ❖ To study as to how the various services are being implemented in the field and to suggest measures as may be necessary to increase revenue collection or to streamline procedures;
- ❖ To undertake study of law and procedures in relation to service tax with a view to simplify the service tax collection and assessment and make suggestions thereon;
- ❖ To form a data base regarding the collection of service tax from the date of its inception in 1994 and to monitor the revenue collection from service tax;
- ❖ To inspect the service tax cells in the Central Excise Commissionerates and all formations of Service Tax Commissionerates to ensure that they are functioning effectively;
- ❖ To undertake any other functions as assigned by the Central Board of Excise & Customs from time to time.

FIELD FORMATION OF SERVICE TAX

1.3 Field formation –

- ❖ The field formations of service tax function under the respective Chief Commissioners of Central Excise and Service Tax.
- ❖ Presently there are 67 Central Excise Commissionerates (which inter alia handle Service Tax work), 7 Service tax Commissionerates within the jurisdiction of 23 Central Excise Zones, each headed by a Chief Commissioner and 5 LTUs each headed by a Commissioner.

There are 7 Service Tax Commissionerates at :

1. Mumbai-I,
2. Mumbai-II,
3. Delhi,
4. Kolkata,
5. Chennai,
6. Ahmedabad
7. Bangalore.

❖ **There are 5 LTUs :**

1. Bangalore
2. Chennai
3. Delhi
4. Kolkata
5. Mumbai

❖ **The following Zones have exclusive Service Tax Divisions:**

No.	Zone	Commissionerate	Number of ST Divisions*
1	Ahmedabad	Rajkot	1
		Bhavnagar	1
2	Mysore	Mangalore	1
		Mysore	1
3	Nagpur	Aurangabad	1
4	Pune	Pune-III	3
5	Cochin	Cochin	1
		Thiruvananthapuram	1
6	Vadodara	Vadodara-II	1
		Vadodara-I	1
		Surat-I	1
7	Vishakapatnam	Vishakapatnam-I	1
8	Jaipur	Jaipur-I	1
9	Meerut	Noida	0
10	Mumbai-II	Raigad	1
11	Shillong	Guwahati	1

(Based on the report of the Chief Commissioners)

**This is exclusive of the Divisions under the 7 Service Tax Commissionerates.*

- 1.4** The Commissionerate dealing with service tax in the field formations, report to their respective Chief Commissioners.

Chapter 2

HIGHLIGHTS - 2009-2010

Annual Action Plan 2009-10

- 2.1** The Directorate General of Service Tax (DGST) had at the outset of the fiscal 2009-10 itself drawn an elaborate road map to achieve a goal higher than what was specified as Revised Budget Estimate of Rs. 58000 crores. The service tax potential of the country was convincingly fathomed and goal was set accordingly. The revenue collection at the end of 2009-10 stood at Rs. 58336.36 crores. (As reported by the Office of the Principal Chief Controller of Accounts).The revenue realized exceeded the target by Rs.336.36 crores (0.58%).
- 2.2** The Action Plan for the field formations was drawn comprehensively and assiduously monitored, for boosting revenue and generating synergy for essential fine tuning, based on real time feed backs. The revised target for 2009-10 was pitched at Rs. 58000 crores [S.B.E.] and the revenue collection stood at Rs.58336.36 crores showing an increase of Rs.336.36 crores (0.58%), though it showed negative growth of 3.90% in comparison with the revenue collected in 2008-09 ie Rs.60701.89 crores.
- 2.3** The DGST recommended and formulated certain proactive measures to strengthen the administration to closely monitor the service tax assessees, including those who could be evading the tax. Accordingly, the Action Plan for 2009-10 was devised with the objectives of providing a fair, judicious and responsive service tax administration to the taxpayer while striking balance between the tax compliance and trade facilitation. Besides trade facilitation and tax compliance, the other priority areas identified in the action plan were achieving revenue target; expanding assessee base, strengthening service tax administration; taxpayer education; profiling of taxable service; improve audit and anti-evasion performance; recovery of arrears; time bound disposal of pendency

of key areas; undertake special studies and analysis of revenue trends. The Board accepted the recommendations of the Director General of Service Tax and approved the Action Plan.

2.4 Inspection of the field formation:

The thrust during this fiscal was more on periodic and constant monitoring of various vital and important issues and creation of an adequate infrastructure for the field formations than on mere routine inspections of the Commissionerates. As per Board's instructions, inspections of Commissionerates realizing revenue above Rs.500 crores p.a are conducted by the DGST. Accordingly out of 15 Commissionerates having revenue above Rs.500 crores in 2009-10, inspection of 8 Commissionerates were conducted during 2009-10.

2.5 AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX (ACES):

The Directorate General of Systems & Data Management has developed a web based software named as 'AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX' (ACES) which automates various processes of Central Excise & Service Tax for assesseees and Department and can be used for:-

- i. Online registration and amendment of registration details;
- ii. Electronic filing of documents such as Returns, Claims, Intimations and permissions;
- iii. Online tracking of the status of applications, claims and permissions;
- iv. Online facility to view documents like registration certificate, returns, show cause notices, order-in-originals etc.

This web based software is available at 'www.aces.gov.in'.

2.6 E-payment of Service Tax :

E-payment (on-line payment) of service tax is one of the major area of E-governance of service Tax. Various Nationalized/private sector banks offer the facility of on-line payment of service tax. The tax could be paid electronically by the assesseees choosing this route. During 2008-09, 8979 assesseees and during 2009-10, 31208 assesseees made payment through this route. E-payment of

Service Tax is now made mandatory for all assessee who have paid total Service Tax of Rs.10 Lakhs or more including the amount paid by utilization of Canvat credit, in the preceding financial year.

2.7 E-filing of Service Tax Returns:

The DGST continued to emphasize on the need to encourage the assesseees to adopt e-filing of their ST-3 returns and 33096 assesseees have adopted filing of e-return during 2009-10 in comparison with 4593 assesseees during 2008-09.

With the issue of Notification No.1/2010-ST dated 19.2.2010, it is now mandatory for an assessee who in the preceeding financial year, has paid total service tax of rupees 10 lakhs or more including the amount paid by utilization of Cenvat credit, to pay service tax and file its returns electronically only. While the measure is aimed at bringing efficiency by automating the processes, it is anticipated that this would cut down the time and cost of tax payers and also result in a steady increase in more and more assesseees adopting this facility.

2.8 Service Tax Return Preparer Scheme (STRP):

The Service Tax Return Preparer Scheme (STRP) was announced by Board vide Notification No.7/2009 ST dated 3.2.09. The DGST has been designated by the Board to act as the Resource Centre and DGST is broadly overseeing the implementation of the scheme. So far, 1477 candidates have been trained by the Partner Organization (N.I.I.T) to function as STRPs. These STRPs are spread all over India are available to the assesseees for preparing and filing of their ST-3 returns.

2.9 Increase in assessee base :

As against 1204570 assesseees till 31.03.2009, the total assessee base was 1307286 as on 31st March, 2010, thus marking an increase of 102716 (8.53%).

2.10 Anti Evasion Performance:

The Anti Evasion activities all over India resulted in the detection of 3283 cases involving Service Tax to the tune of Rs. 4132.68 crores during the fiscal 2009-10. During the said period, Service Tax amounting to Rs.694.06 crores was recovered in the wake of the anti-evasion activities.

2.11 Profiling of Services :

The profiling work of 20 major services has been taken up by this office. 18 service profiles have been allotted to 9 Commissionerates and 2 profiles were allocated to DGST. So far, 10 profiles have been sent to Board for approval and remaining are under preparation/scrutiny.

2.12 Trade facilitation measures:

An Open House Meeting organized by the Federation of Indian Export Organisations(FIEO) (Western Region) was held at Mumbai on 10th Aug'09. The Additional Director, D.G.S.T participated in the meeting and provided clarifications to the Service Tax related issues raised by the members of FIEO.

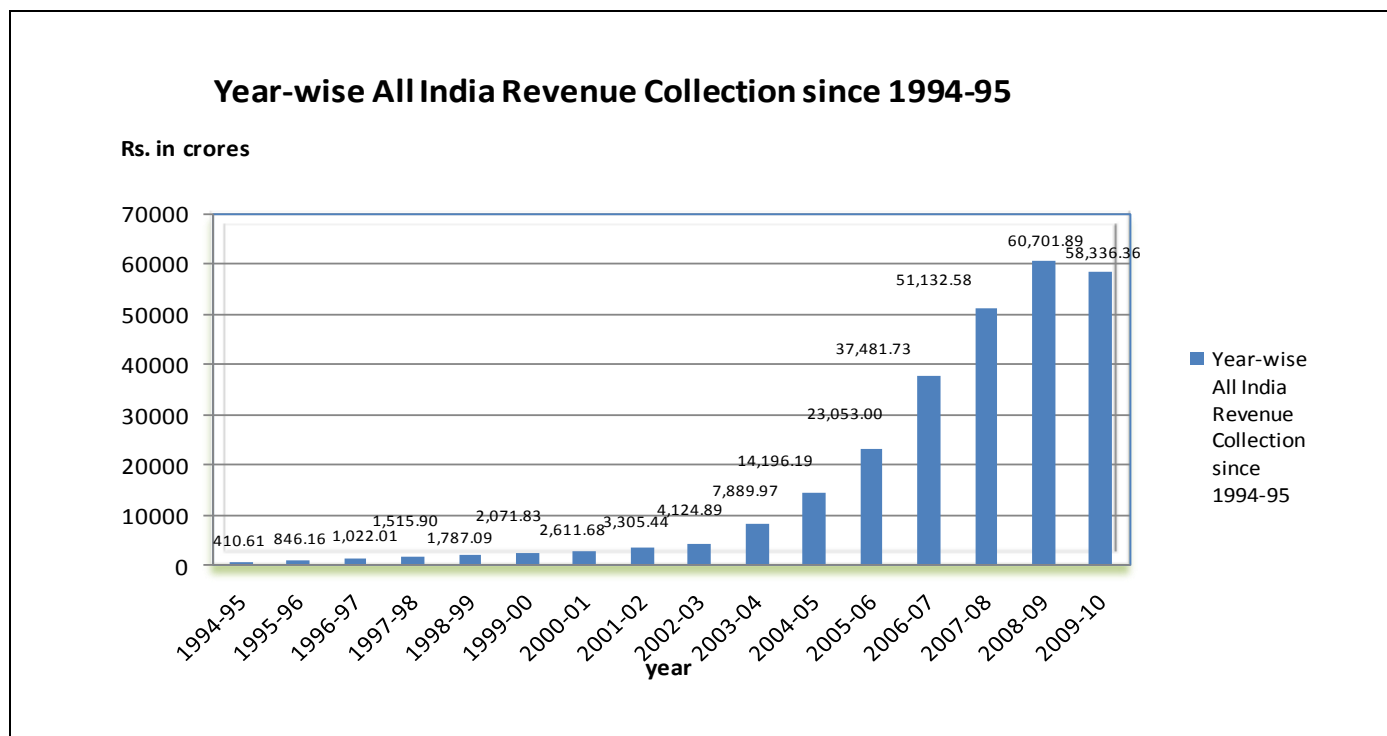
Chapter 3

REVENUE RECEIPTS AND ASSESSEE BASE

3.1 Service tax revenue target (SBE) for the year 2009-10 was fixed at Rs.65000 crores i.e. - 0.84% higher over the last year's SBE of Rs. 64460 crores. This SBE was later revised to Rs.58000 crores and the actual revenue collection during 2009-10 was Rs.58336.36 crores, which exceeded the target by Rs. 336.36 crores (0.58%). However, the revenue realized in 2009-10 i.e Rs.58336.36 crores was less by 3.90% over the collection of Rs. 60701.89 Crores in the last fiscal 2008-09, the main reasons for this being the reduction in the rate of Service Tax from 12% to 10% and the overall economic recession. The service tax collections have shown a steady rise since its inception in 1994. They have grown almost 142 folds since 1994-95 i.e. from Rs.410 cores (1994-95) to Rs.58336.36 crores (2009-10). It is depicted in Figure-1 below :

(Source : Pr.C.C.A, New Delhi)

Figure 1

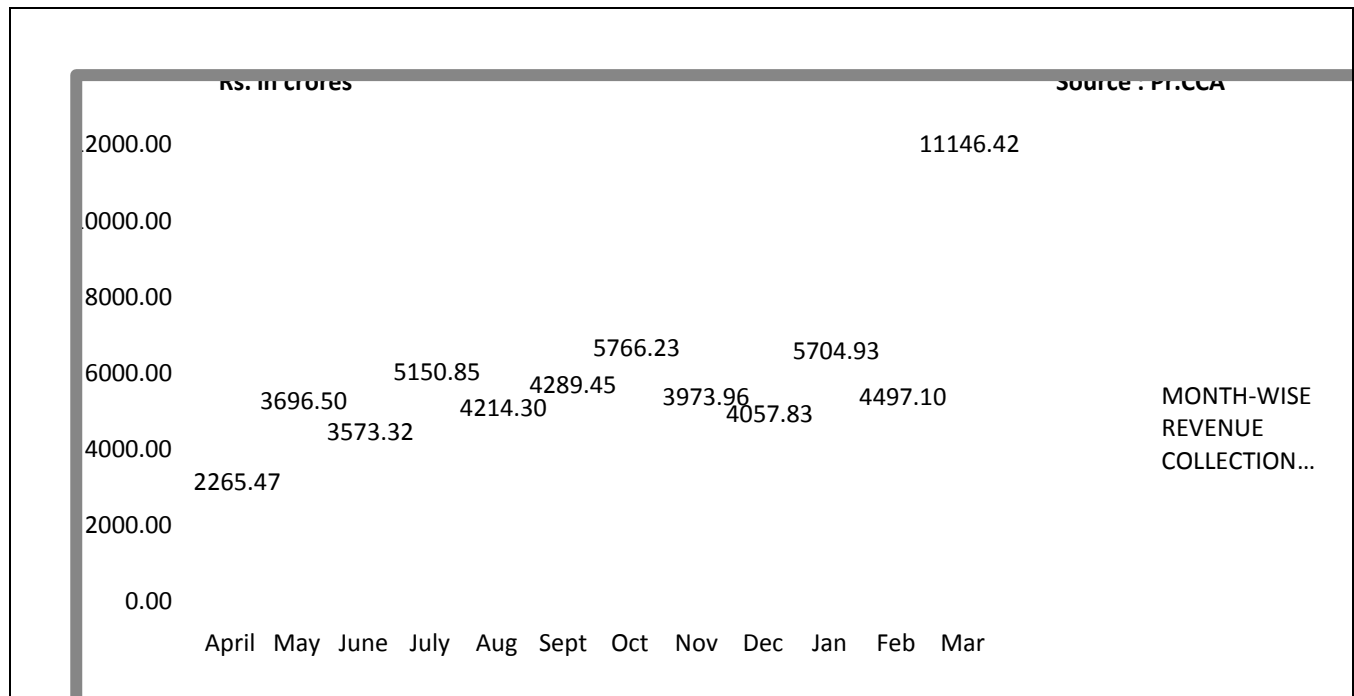


3.2 The total revenue collections during 2009-10 as reported by the Pr.C.C.A was Rs.58336.36 crores. The Commissionerate-wise revenue performance is given

at Annexure - 2, on the basis of the reports received from the Chief Commissioners, Central Excise of all Zones. The progress of the month-wise revenue collection for the F.Y. 2009-10 is shown in Figure 2 below.

Figure 2

MONTH-WISE REVENUE COLLECTION 2009-10



3.3 The comparison of service-wise revenue for 2009-10 vis-à-vis 2008-09 is shown in Annexure 3.

SERVICE-WISE REVENUE ANALYSIS FOR 2009-10

3.4 Top 10 services together contributed a share of Rs. 28004.92 crores, which was 48.01% of the total revenue of Rs.58336.36 crores.

3.5 The Banking & other Services with a contribution of Rs.4063.58 crores was the No.1 contributor to the overall receipts.

3.6 Service Tax Revenue from the top 10 services was as under :-

TOP TEN SERVICES BASED ON REVENUE COLLECTION DURING 2009-10

(Percentage shown is the share of the service category in All-India Revenue Collection)

(Rs. in crores)	2009-10		
			Telecommunication Services
			Business Aux.Service
	4031.04, 7%	3642.56, 6%	Banking & other
			Insurance
		4063.58, 7%	GTO / GTA
		3125.49, 5%	
30331.44, 52%		2628.62, 4%	Renting of Immovable properties Maint.& Repairs
		2015.05, 3%	
		2217.2, 4%	Cons. Engineer
		2077.76, 4%	Manpower Recruitment Agency Ins.Aux. Services
	2126.22, 4%	2077.4, 4%	
			Other Services

3.7 Some of the other salient features, which emerge upon the service-wise revenue analysis of the total Service Tax revenue of Rs.58336.36 crores (as reported by Pr. C.C.A., New Delhi) are as follows:

- A) Out of 20 Services yielding revenue above Rs.1000 cr, 8 services have shown substantial growth as compared to the previous year's revenue -

Positive Trends in services registering tax collection above 1000 crores.

(Rs. In crores)

Sr. No	Service	REVENUE FOR		Actual Increase / Decrease	% Increase / Decrease
		2009-10	2008-09		
		a	b	(a-b)	
1	Information technology software for use in course or furtherance, of business or commerce	1529.53	868.41	661.12	76.13
2	Works Contract	1845.89	1305.97	539.92	41.34
3	Mining of mineral, oil or gas	1059.15	822.69	236.46	28.74
4	Security Agency	1046.55	830.91	215.64	25.95
5	Stock Broker	1000.32	795.26	205.06	25.79
6	Business Support Service	1935.29	1603.23	332.06	20.71
7	Banking & other	4063.58	3914.32	149.26	3.81
8	Ins.Aux. Services	2126.22	2086.96	39.26	1.88

3.8 Annexure - 4 shows the Zone wise performance in service tax revenue collection as well as number of registered assesseees for the year 2008-09 & 2009-10.

3.9 The revenue receipts of the top ten Commissionerates are reflected in **Annexure- 5**. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 18440.82 crores during 2009-10, which is almost 31.61% of the total revenue receipts. Delhi-Service Tax, Bangalore- Service Tax, Chennai-Service Tax, Kolkata- Service Tax, Hyderabad-II, Pune-III, Ahmedabad- Service Tax, Rajkot, and Jaipur-I are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs.43021.91 crores during 2009-10, which is 73.75 % of the total all India Service Tax revenue receipts, thus indicating that the service sector is presently concentrated in

bigger cities. However, there is an ample scope and potential for larger Service Tax collection at other locations.

ASSESSEE-BASE

3.10 There is a sustained growth in the assessee base from 1204570 numbers in 2008-09 to 1307286 numbers in 2009-10.

3.11 It indicates a growth of almost 8.53% over last year.

3.12 The revenue and assessee-base statistics from 1994-95 to 2009-010 are shown in **Annexure - 6**.

SERVICE-WISE REVENUE TREND FROM 1994-95 TO 2009-10

3.13 The Service-wise contribution since 1994 is shown in **Annexure 7**.

CHAPTER 4

INSPECTION PROGRAMME

- 4.1** The Charter of duties of the Directorate General of Service Tax inter alia provides for inspection of the service tax cells in the Central Excise Commissionerates and the formations of the Service Tax Commissionerates to ensure their effective functioning.
- 4.2** In the year 2009-10, 8 inspections were carried out. Follow up action was also taken in respect of previous inspections undertaken by this Directorate.
- 4.3** The inspections were conducted in respect of relevant details for understanding the overall health of a Commissionerate and the level of compliance of various laws & procedures and administrative instructions by the officers, the efficacy of anti-evasion and audit machineries, infrastructure and staffing position etc.
- 4.4** The inspection programme enabled the DGST to understand various administrative and legal issues faced by the field officers. The paucity of staff and other resources which have been adversely affecting service tax administration all over the country in past, has improved significantly.
- 4.5** While every Commissionerate faces issues and problems peculiar to its set up, some of the major issues, and shortcomings noticed almost uniformly in all the Commissionerates, are listed below:
- ❖ Electronic Tax Administration (ETA) in service tax has come of age, with significant progress in computerisation.
 - ❖ The old records are very often not properly maintained;
 - ❖ There is shortage of staff, office space and infrastructure at certain places.
 - ❖ The assessments, demands and Show Cause Notices are pending for a long time.

- ❖ Issue of Show Cause Notices seeking to levy penalties for technical infractions such as late filing of returns etc. outnumbers the Show Cause Notices for substantive offences. Even such routine Show Cause Notices are not disposed off quickly.
- ❖ The internal audit of even the major services is not being conducted regularly.
- ❖ The records, including registers, are not properly maintained.
- ❖ Senior officers often do not inspect the lower formations.

4.6 Large number of Show Cause Notices relate to technical infractions such as non-filing/late filing of returns etc. Wherever warranted, such cases could be disposed off under the provisions of section 80 of the Finance Act, 1994. It was advised that the deserving cases be quickly identified and disposed off. Other adjudications also need priority attention.

4.7 There is a need to streamline the scrutiny of returns. At present, there is hardly any scrutiny into the correctness of the assessable value declared by assesseees in their returns. Returns filed by assesseees are scrutinized only with reference to their arithmetical accuracy. There is an urgent need for cross checking the correctness of the declarations filed by the assesseees before Income Tax Department or in the assesseees own Annual Reports/Balance Sheets vis-à-vis declarations/returns filed in the service tax offices. CENVAT verification is negligible. However, with the publication of the Service Tax Returns Scrutiny Manual recently, situation is likely to improve in this regard.

Chapter 5

ELECTRONIC TAX ADMINISTRATION

- 5.1 E-governance or the Electronic Tax Administration [ETA] is need of the hour. With large number of assessees, ever-growing in number, and paucity of staff, Electronic Tax Administration strives to be taxpayer friendly, less intrusive, cost-effective and an efficient tool in tax administration.
- 5.2 Since the information technology is fast growing in the country, the Government decided to administer Service Tax as the first Electronically Administered Tax in the country. The ETA envisages information dissemination through web pages to any person, anywhere in India and abroad. It also enables large number of service providers, providing taxable service, even from the remote area, to comply with the Service Tax Law.
- 5.3 The Directorate General of System (South Zonal Branch) and Directorate General of Service Tax have progressed considerably on developing ETA Programme. The National Informatics Center [NIC] is helping the Directorate General of Systems in developing the required software and networking for the computerization of service tax administration. The programmes, already developed include SERMON, SACER, SAP, STREMs. However, with the countrywide launch of ACES (Automation of Central Excise and Service Tax) most of the existing electronic services are being replaced. ACES seeks to cover the entire gamut of activities relating to the Central Excise / Service Tax registrations, return filing, intimation/ correspondence with the department by the assessee.
- 5.4 E-payment of Service Tax has now been made mandatory for all assessee who have paid total Service Tax of Rs.10 Lakhs or more including the amount paid by utilization of Canvat credit, in the preceding financial year. The same is applicable for filing of Returns also. Thus, any assessee who has paid total

Service Tax of Rs.10 Lakhs or more including the amount paid by utilization of Cenvat credit in the preceding financial year, has to compulsorily file his returns electronically.

Sanctioned and working strength of DGST as on 31.03.2010

SR. No.	Cadre	Sanctioned Strength	Working Strength
1	Director General	1	0
2	Additional Director General	1	1
3	Additional / Joint Director	2	2
4	Deputy / Assistant Director	4	4
5	Chief Accounts Officer	1	0
6	Superintendent Group 'B'	14	11
7	Administrative Officer	1	1
8	Sr. P. S.	1	1
9	P.S.	1	1
10	Inspector	12	10
11	Hindi Translator	1	0
12	Steno - II	1	0
13	Steno – III	1	0
14	DOS	1	0
15	Sr. Tax Assistant	5	1
16	Tax Assistant	10	1
17	LDC	1	0
18	Driver – I	1	0
19	Driver – II	1	1
20	Driver – OG	2	0
21	Record Keeper	1	0
22	Head Hawaldar	2	0
23	Hawaldar	3	0
24	Sepoy	5	0
25	Gestener Operator	2	0
26	Safaiwala	2	0
	TOTAL	77	34

COMMISSIONERATE-WISE REVENUE PERFORMANCE FOR 2009-10

(Revenue figures in Rs. Crores)

Sr.No.	Commissionerate	2008-09			2009-10		
		GAR-7/ PLA	CENVAT Utilization	No. Of Assesseees	GAR-7/ PLA	CENVAT Utilization	No. Of Assessee s
1	Ahmedabad Service Tax	999.31	516.35	25959	919.37	380.17	26222
2	Ahmedabad-III	204.01	117.77	7614	198.12	148.07	8225
3	Rajkot	703.30	318.02	18982	762.15	283.25	19544
4	Bhavnagar	110.96	19.88	10081	95.80	47.45	10428
	Ahmedabad Zone	2017.58	972.02	62636	1975.44	858.94	64419
5	Bangalore Service Tax	3455.56	591.90	71836	3175.00	470.28	77489
	Bangalore Zone	3455.56	591.9	71836	3175.00	470.28	77489
6	Bhopal	354.91	2.43	16438	352.41	47.36	15748
7	Indore	459.78	211.94	20770	330.99	95.60	24086
8	Raipur	334.22	10.32	12188	362.85	33.46	13512
	Bhopal Zone	1148.91	224.69	49396	1046.25	176.42	53346
9	Bhubaneshwar-I	452.16	141.42	12049	458.42	136.49	14870
10	Bhubaneshwar-II	365.07	29.09	4756	326.08	25.73	4116
	Bhubaneshwar Zone	817.23	170.51	16805	784.50	162.22	18986
11	Chandigarh-I	635.85	360.85	18066	408.91	415.69	16931
12	Chandigarh-II	122.32	8.82	8764	98.79	10.69	9140
13	Ludhiana	190.06	22.41	16710	173.26	13.56	19393
	Chandigarh Zone	948.23	392.08	43540	680.96	439.94	45464
14	Chennai-Service Tax	3367.86	839.33	56082	3071.90	538.71	57008
15	Chennai-III	126.14	1.96	7956	115.61	11.45	8537
16	Pondicherry	126.48	14.79	5153	147.51	35.78	4930
	Chennai Zone	3620.48	856.08	69191	3335.02	585.94	70475
17	Cochin	507.26	497.74	9739	456.07	172.28	10220
18	Calicut	208.82	22.26	7058	203.69	30.24	7312
19	Thiruvananthapuram	293.70	52.88	6589	247.36	65.36	6626
	Kerala Zone	1009.78	572.88	23386	907.12	267.88	24158
20	Coimbatore	317.72	307.94	22163	249.32	318.02	22163
21	Madurai	115.60	5.20	9737	92.26	11.24	10211
22	Salem	115.37	7.37	10904	118.93	6.55	11631
23	Thirunelveli	136.59	14.86	10000	126.44	15.35	10574
24	Thiruchirapali	247.63	47.09	8939	179.00	80.32	9707
	Coimbatore Zone	932.91	382.46	61743	765.95	431.48	64286
25	Delhi-Service Tax	9906.05	2145.13	129137	9662.15	5489.16	142645
26	Rohtak	160.49	29.05	7834	120.07	21.48	8843

27	Punchkula	112.39	127.38	7728	112.85	89.90	5323
	Delhi Zone	10178.93	2301.56	144699	9895.07	5600.54	156811
28	Hyderabad-I	68.70	15.14	3610	56.83	14.13	3919
29	Hyderabad-II	1646.47	601.83	23821	1527.46	410.24	26043
30	Hyderabad-III	205.87	28.08	8242	185.16	44.64	9311
31	Hyderabad-IV	269.68	36.41	5274	269.89	41.30	6305
	Hyderabad Zone	2190.72	681.46	40947	2039.34	510.31	45578
32	Jaipur-I	647.61	414.57	35451	596.83	484.11	37644
33	Jaipur-II	266.98	23.67	17852	220.31	18.92	18726
	Jaipur Zone	914.59	438.24	53303	817.14	503.03	56370
34	Kolkata-Service Tax	2437.24	730.02	38952	2421.43	846.49	51899
35	Bolpur	145.64	33.32	5841	153.36	10.19	6161
36	Haldia	124.47	60.02	2823	97.29	24.70	2782
37	Siliguri	37.26	3.37	4350	40.71	2.88	4154
	Kolkata Zone	2744.61	826.73	51966	2712.79	884.26	64996
38	Lucknow	419.91	348.91	13193	327.60	302.70	18841
39	Allahabad	104.59	6.59	11437	128.60	6.14	12381
40	Kanpur	244.99	11.75	21860	248.70	13.30	23216
	Lucknow Zone	769.49	367.25	46490	704.90	322.14	54438
41	Mangalore	256.16	48.26	5695	238.49	57.45	5843
42	Belgaum	320.42	13.11	12417	82.29	10.56	5928
43	Mysore	84.93	11.04	5947	283.71	11.25	11865
	Mysore Zone	661.51	72.41	24059	604.49	79.26	23636
44	Meerut-I	230.67	172.21	14385	270.29	127.93	16938
45	Meerut-II	131.01	12.00	9205	102.41	12.36	10396
46	Noida	652.81	177.75	5897	574.54	231.25	11745
47	Ghaziabad	131.25	8.17	6952	135.21	14.52	6811
	Meerut Zone	1145.74	370.13	36439	1082.45	386.06	45890
	MUMBAI - I S.T.	20205.11	7100.00	178328	14387.87	6566.00	121908
48	MUMBAI - II S.T.				4052.97	3061.09	66935
	Mumbai Zone-I	20205.11	7100	178328	18440.84	9627.09	188843
49	Raigad	350.13	46.69	3810	315.80	46.38	4375
	Mumbai Zone-II	350.13	46.69	3810	315.80	46.38	4375
50	Nagpur	321.75	35.85	18763	359.81	18.82	20624
51	Nasik	210.09	3.04	14971	166.65	11.22	15866
52	Aurangabad	230.04	26.02	14777	198.58	18.53	15850
	Nagpur Zone	761.88	64.91	48511	725.04	48.57	52340
53	Pune-I	347.34	50.06	11549	364.82	29.21	15701
54	Pune-II (Kolhapur)	180.42	21.70	11742	160.36	20.96	12047
55	Pune-III	1648.70	321.58	41979	1450.69	254.84	45761
56	Goa	216.78	38.87	8650	208.14	48.12	9566
	Pune Zone	2393.24	432.21	73920	2184.01	353.13	83075
57	Ranchi	201.36	27.52	8064	286.38	20.02	9128

58	Jamshedpur	232.60	25.01	6008	198.93	35.59	6526
59	Patna	202.30	153.75	10320	170.68	123.93	11649
	Ranchi Zone	636.26	206.28	24392	655.99	179.54	27303
60	Shillong	165.38	22.10	2987	98.69	27.52	3277
61	Dibrugarh	62.14	12.41	2724	71.62	16.59	2731
62	Guwahati	52.40	56.29	6688	129.08	37.05	7295
	Shillong Zone	279.92	90.8	12399	299.39	81.16	13303
63	Vadodara-I	260.58	34.00	8344	246.95	32.95	8672
64	Vadodara-II	255.14	42.81	10476	183.71	27.67	10422
65	Surat-I	298.59	62.05	9102	329.74	48.08	9303
66	Surat-II	46.44	2.08	2721	58.50	2.12	3033
67	Daman	74.46	9.27	5447	99.35	14.03	5794
68	Vapi	45.36	0.70	2486	44.86	12.44	2586
	Vadodara Zone	980.57	150.91	38576	963.11	137.29	39810
69	Guntur	226.52	31.26	10947	262.84	41.55	13886
70	Vishakhapatnam-I	292.99	41.28	5144	318.42	85.02	5548
71	Vishakhapatnam-II	250.93	141.47	5040	163.56	97.97	5081
72	Thirupati	89.04	6.01	6523	69.21	7.29	6864
	Visakhapatnam Zone	859.48	220.02	27654	814.03	231.83	31379
73	Bangalore LTU	770.20	377.89	147	896.00	603.29	161
74	Chennai LTU	771.07	262.34	258	804.24	326.04	298
75	Delhi LTU	115.12	184.53	14	843.94	378.46	20
76	Kolkata LTU	0.00	0.00	0	0.00	0.00	0
77	Mumbai LTU	279.19	100.31	125	658.66	178.74	37
	LTU	1935.58	925.07	544	3202.84	1486.53	516
	TOTAL	60958.44	18457.29	1204570	58127.47	23870.22	1307286
	(As reported by the Zones)						

COMPARISON OF SERVICE-WISE REVENUE FOR 2008-09 VIS-A-VIS 2009-10

(Rs. In crores)

Sr. No	Service	REVENUE FOR		Actual Increase / Decrease	% Increase / Decrease
		2009-10	2008-09		
		a	b	(c-d)	
1	Stock Broker	1000.32	795.26	205.06	25.79
2	Telecommunication Services (including Telegraph, Telephone, Telex, Fascimile, Leased Circuit, pager)	4031.04	5853.97	-1822.93	-31.14
3	Insurance	3125.49	3278.88	-153.39	-4.68
4	Advertising	656.01	823.04	-167.03	-20.29
5	Courier	491.60	528.41	-36.81	-6.97
6	C.H.As	217.25	260.59	-43.34	-16.63
7	Steamer Agent	75.89	114.59	-38.70	-33.77
8	Mandap Keeper	204.13	229.84	-25.71	-11.19
9	Air Travel Agent	163.57	178.36	-14.79	-8.29
10	Manpower Recruitment Agency	2077.40	2097.52	-20.12	-0.96
11	Cons. Engineer	2077.76	2257.73	-179.97	-7.97
12	C & F Agent	381.83	375.97	5.86	1.56
13	Rent-a-Cab	236.89	261.49	-24.60	-9.41
14	Outdoor Caterer	150.76	154.62	-3.86	-2.50
15	Pandal/Shamiana	48.05	55.43	-7.38	-13.31
16	Tour operator	147.88	171.38	-23.50	-13.71
17	G.T.O./G.T.A	2628.62	3211.82	-583.20	-18.16
18	Architect	283.54	324.54	-41.00	-12.63
19	Credit Rating Agency	40.47	41.12	-0.65	-1.58
20	Chartered Accountant	511.29	516.07	-4.78	-0.93
21	Cost Accountant	5.36	10.82	-5.46	-50.46
22	Interior Decorator	81.59	93.36	-11.77	-12.61
23	Market Research Agency	110.19	114.31	-4.12	-3.60
24	Company Secretary	10.26	13.74	-3.48	-25.33
25	Real Estate Agent	186.59	294.55	-107.96	-36.65
26	Security Agency	1046.55	830.91	215.64	25.95

27	Under Writer	6.45	14.65	-8.20	-55.97
28	Management Consultant	1597.79	1801.26	-203.47	-11.30
29	Mech. Slaughtering	0.32	0.54	-0.22	-40.74
30	Scientific or Technical Consultancy Service	309.72	365.28	-55.56	-15.21
31	Photography	55.33	65.93	-10.60	-16.08
32	Convention Service	20.74	30.42	-9.68	-31.82
33	Online information	370.99	353.94	17.05	4.82
34	Broadcasting	913.21	919.64	-6.43	-0.70
35	Ins.Aux. Services	2126.22	2086.96	39.26	1.88
36	Banking & other	4063.58	3914.32	149.26	3.81
37	Port Services	1030.34	1068.05	-37.71	-3.53
38	Auth.Service Station	287.14	282.71	4.43	1.57
39	Video tape Prodn.	60.88	70.72	-9.84	-13.91
40	Sound Recording	10.99	12.93	-1.94	-15.00
41	Aux. Ser. Life Insu.	193.19	246.63	-53.44	-21.67
42	Cargo Handling	484.01	444.79	39.22	8.82
43	Storage & W/housing	267.42	320.14	-52.72	-16.47
44	Event Management	170.67	184.50	-13.83	-7.50
45	Rail Trav. Agent	13.01	5.16	7.85	152.13
46	Health & Fitness	62.32	81.82	-19.50	-23.83
47	Beauty Parlours	50.05	56.84	-6.79	-11.95
48	Fashion Designing	3.26	4.79	-1.53	-31.94
49	Cable Operator	56.30	51.63	4.67	9.05
50	Dry Cleaning	6.29	9.38	-3.09	-32.94
51	Business Aux.Service	3642.56	4130.76	-488.20	-11.82
52	Commercial Training & Coaching	437.46	482.90	-45.44	-9.41
53	Commissioning & Installation	1450.35	1547.50	-97.15	-6.28
54	Franchise Services	169.35	132.26	37.09	28.04
55	Internet Café	5.87	13.65	-7.78	-57.00
56	Maint.& Repairs	2217.20	2280.31	-63.11	-2.77
57	Tech.Testing & Cert.	387.32	405.52	-18.20	-4.49
58	Business Exhibition	79.50	134.58	-55.08	-40.93
59	Airport Services	393.74	442.79	-49.05	-11.08
60	Trans. of goods by Air	63.98	94.30	-30.32	-32.15

61	Sur.& Exp.of Minerals	174.89	215.20	-40.31	-18.73
62	Opinion Polls Services	1.24	2.49	-1.25	-50.20
63	Intellectual Property Rights	730.36	745.42	-15.06	-2.02
64	Forward Contract	43.67	35.92	7.75	21.58
65	TV /Radio Prg. Prodn.	154.32	122.55	31.77	25.92
66	Commercial or Industrial Construction Services	1580.99	1809.12	-228.13	-12.61
67	Travel Agents (Other than Air/Rail)	11.35	12.34	-0.99	-8.02
68	Cleaning Service	265.05	223.72	41.33	18.47
69	Construction of Residential Complex	262.35	369.14	-106.79	-28.93
70	Dredging Service	198.01	212.63	-14.62	-6.88
71	Mailing List Compilation	6.14	4.55	1.59	34.95
72	Club and Association	164.39	162.89	1.50	0.92
73	Packaging Service	21.80	21.61	0.19	0.88
74	Survey and Map Making	54.84	51.60	3.24	6.28
75	Transport of goods through pipeline	270.29	296.71	-26.42	-8.90
76	Site Preparation	276.64	273.11	3.53	1.29
77	Registrar to an Issue	1.83	4.31	-2.48	-57.54
78	Share Transfer Agent	42.56	39.92	2.64	6.61
79	ATM Operations, Maintenance or Management	59.37	58.67	0.70	1.19
80	Recovery Agent	17.93	12.33	5.60	45.42
81	Sale of space or time for Advertising	99.83	134.69	-34.86	-25.88
82	Sponsorship Service	29.75	31.43	-1.68	-5.35
83	Transport of passengers embarking on international journey by air other than economy class	505.04	364.42	140.62	38.59
84	Transport of goods in containers by rail	119.24	112.65	6.59	5.85
85	Business Support Service	1935.29	1603.23	332.06	20.71
86	Auctioneers Service	19.32	8.16	11.16	136.76
87	Public Relations Service	25.05	15.36	9.69	63.09
88	Ship Management Service	65.85	70.9	-5.05	-7.12
89	Internet telephony Service	75.97	45.40	30.57	67.33
90	Transport of persons by Cruise Ship	1.49	0.81	0.68	83.95
91	Credit Card, Debit Card, Charge Card or other payment card related service	432.69	716.68	-283.99	-39.63
92	Mining of mineral, oil or gas	1059.15	822.69	236.46	28.74

93	Renting of immovable property	2015.05	2577.14	-562.09	-21.81
94	Works Contract	1845.89	1305.97	539.92	41.34
95	Development & Supply of Content	41.09	26.17	14.92	57.01
96	Asset Management	4.19	1.33	2.86	215.04
97	Design Services	30.38	27.33	3.05	11.16
98	Information technology software for use in course or furtherance, of business or commerce	1529.53	868.41	661.12	76.13
99	On life insurance business, in relation to management of investment, under ULIP scheme	241.64	42.79	198.85	464.71
100	Stock exchange in relation to assisting, regulating or controlling business of buying, selling or dealing in securities in relation to trading, processing clearing & settlement of transactions.	79.09	46.41	32.68	70.42
101	Recognised registered association in relation to assisting, regulating business of sale/purchase of goods or onward contracts	23.17	18.25	4.92	26.96
102	Processing, clearing and settlement of transactions in securities, goods or forward contracts.	22.55	17.82	4.73	26.54
103	Supply of tangible goods including machinery, equipment and appliances	989.53	458.35	531.18	115.89
104	Cosmetic Surgery or Plastic Surgery Service	5.85			
105	Transport of coastal goods & goods through National Waterways or goods through Inland water	76.66			
106	Legal Consultancy Service	54.11			
107	Misc (Receipts awaiting transfer to other Heads)	51.87	1.84		
108	Education Cess	1149.13	1318.32		
109	Higher Secondary Education Cess	471.68	445.19		
110	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME, 1998	0.10			
111	SHARE OF NET PROCEEDS ASSIGNED TO STATES	0.28			
	TOTAL	58336.36	60701.89	-2365.53	-3.90

Source :- Pr. CCA

Yellow colour :- New services during 2009-10

Zone-wise Service Tax Collections & Number of Assesseees for F.Y.2008-09 & 2009-10

Sr.No.	Name of the Zone	Revenue 2008-09 (Rs. in crores)	Number of Assesseees	Revenue 2009-10 (Rs. in crores)	Number of Assesseees
1	AHMEDABAD	2017.58	62636	1975.44	64419
2	BANGALORE	3455.56	71836	3175.00	77489
3	BHOPAL	1148.91	49396	1046.25	53346
4	BHUBANESHWAR	817.23	16805	784.50	18986
5	CHANDIGARH	948.23	43540	680.96	45464
6	CHENNAI	3620.48	69191	3335.02	70475
7	KERALA	1009.78	23386	907.12	24158
8	COIMBATORE	932.91	61743	765.95	64286
9	DELHI	10178.93	144699	9895.07	156811
10	SHILLONG	279.92	12399	299.39	13303
11	HYDERABAD	2190.72	40947	2039.34	45578
12	JAIPUR	914.59	53303	817.14	56370
13	KOLKATA	2744.61	51966	2712.79	64996
14	LUCKNOW	769.49	46490	704.90	54438
15	MYSORE	661.51	24059	604.49	23636
16	MEERUT	1145.74	36439	1082.45	45890
17	MUMBAI-I	20205.11	178328	18440.84	188843
18	MUMBAI-II	350.13	3810	315.80	4375
19	NAGPUR	761.88	48511	725.04	52340
20	PUNE	2393.24	73920	2184.01	83075
21	RANCHI	636.26	24392	655.99	27303
22	VADODARA	980.57	38576	963.11	39810
23	VISHAKHAPATNAM	859.48	27654	814.03	31379
24	LTU-BANGALORE	770.2	147	896.00	161
25	LTU CHENNAI	771.07	258	804.24	298
26	LTU DELHI	115.12	14	843.94	20
27	LTU KOLKATA	0.00	0	0.00	0
28	LTU MUMBAI	279.19	125	658.66	37
	TOTAL	60958.44	1204570	58127.47	1307286

Source : As reported by the Zones

SERVICE TAX REVENUE FROM TOP TEN COMMISSIONERATES FOR 2008-09 & 2009-10

(Rs. in crores)

Sr. No.	Commissionerate	2008-09	2009-10
1	MUMBAI - ST	20205.11	18440.82
2	DELHI - ST	9906.05	10418.48
3	BANGALORE - ST	3455.56	3198.23
4	CHENNAI - ST	3367.86	3083.88
5	KOLKATA - ST	2437.24	2528.47
6	HYDERABAD - II	1646.47	1527.48
7	PUNE - III	1648.70	1550.11
8	AHMEDABAD - ST	999.31	919.44
9	RAJKOT	703.30	757.27
10	JAIPUR - I	647.61	597.73
	TOTAL	45017.21	43021.91

Source : As reported by zones (MRR)

REVENUE & ASSESSEE BASE FROM 1994-95 TO 2009-10

Financial Year	Revenue (Rs. in crores)	% Growth Over previous Year	Number of Services Taxed	Number of Assesseees	% Growth Over previous Year
1994-95	410	Base Year	3	3943	Base Year
1995-96	846	106.34	6	4866	23.41
1996-97	1022	20.80	6	13982	187.34
1997-98	1515	48.24	18	45991	228.93
1998-99	1787	17.95	26	107479	133.70
1999-00	2072	15.95	26	115495	7.46
2000-01	2540	22.59	26	122326	5.91
2001-02	3305	30.12	41	187577	53.34
2002-03	4125	24.81	52	232048	23.71
2003-04	7890	91.27	62	403856	74.04
2004-05	14196	79.92	75	774988	91.90
2005-06	23053	62.39	84	846155	9.18
2006-07	37482	62.59	99	940641	11.17
2007-08	51133	36.42	100	1073075	14.08
2008-09	60702	18.71	106	1204570	12.25
2009-10	58336.36	-3.90	109	1307286	8.53

Source :
 1. Revenue figures as per Pr.C.C.A, New Delhi
 2. Number of Assesseees as reported by the zones.
