

SERVICE TAX

A. Service Tax Rate (Applicable from 1st June 2015): 14%

* Swachh Bharat Cess of 0.5% on value of taxable services applicable w.e.f.15.11.2015

B. Due dates of payment of Service tax

Particulars	Frequency	Due date
Individual/Partnership	Quarterly	6th of following Quarter
Other	Monthly	6th Of following Month

C. Interest on late payment of Service tax w.e.f 01.10.2014

Up to 6 months	18%
From 6 month to 1 Year	24%
More than 1 Year	30%

D. Due date for Service tax return

Period	Service tax return due date
April - September	25th October
October-March	25th April

E Late filing Fees for Service tax return

First 15 Days	Rs.500/-
15-30 Days	Rs.1000/-
More than 30 Days	Rs.1000/- +100/- per day beyond 30 days
The maximum late filing Fees	Rs.20,000/-