



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण
(सड़क परिवहन और राजमार्ग मंत्रालय)
National Highways Authority of India

(Ministry of Road Transport and Highways)

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NHAI/F&A/Service Tax/2012-13

Dated 05.03.2013

CIRCULAR

Sub- Liability of the Service Tax payable on the services as per notification no 30/2012-ST dated 20/06/2012.

As per the opinion obtained from CA firm in respect of Levy & payment of Service Tax on the Services as per notification no.30/2012-ST Dated 20.06.2012, it is hereby clarified that NHAI is exempted from payment/deposit of Service Tax for the below mentioned services vide Mega notification no.25/2012-ST Dated 20.06.2012, since NHAI does not fall in the category of "Business Entity" in terms of section 65B (17) of the Service Tax Act. NHAI is liable to discharge Service Tax Liability on Reverse/Joint charge mechanism on the services received as under:-

Particulars	Service Provider	Service Recipient	Person liable to discharge service tax liability
Reverse charge mechanism			
Services provided or agreed to be provided by an arbitral tribunal, individual advocate or a firm of advocates by way of legal services.	Individual advocates or legal firms and arbitral tribunal.	NHAI	NHAI being service recipient is not liable to pay service tax liability.
Joint charge mechanism			
Services provided or agreed to be provided by way of supply of manpower for any purpose. Services provided or agreed to be provided in service portion in execution of works contract. Hiring of vehicle for transportation of employees for officials purpose.	Individual, Hindu Undivided Family or partnership firm etc.	NHAI	Only Service provider is liable to discharge service tax liability as per the rate mentioned in notification no. 30/2012-ST dated 20/06/2012. NHAI being services recipient is not liable to pay service tax liability except as above.
	Other than above		

This is issued with the approval of Competent Authority.

(Rajesh Gupta)
GM (F&A)

To:
Manager (Fin.)/DDO

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