

**MUMBAI PORT TRUST**  
**TRAFFIC DEPARTMENT**

No.TM/B/6-2/35

of 2001-02

Date 21.11.2015

**CIRCULAR**

The Secretary, Mumbai & Nhava-Sheva Ship-Agents' Association  
The Secretary, The Brihanmumbai Custom House Agents' Association  
The Secretary, Indian Merchants' Chambers  
The Secretary, Bombay Chambers of Commerce & Industry  
The Secretary, Oil Co-ordination Committee  
The Secretary, Passenger Launch Operators Association  
The Secretary, Indian Barge Owners' Association  
The Secretary, Karanja Machhimar V.K.S. Society Ltd.  
The Secretary, Federation of All India Sailing Vessels Industry Association  
The Secretary, Maharashtra Sagari Matsyavyavasaik Sangh  
The Secretary, Gateway Jalavahatuk Sahakari Maryadit Sanstha,  
Commandant, Embarkation, H.Q.,  
All India Liquid Bulk Importers Exporters Association  
Indian Chemical Manufacturers Association  
Aegis Logistics Ltd.  
Chemical Terminal Trombay Ltd.  
Bharat Petroleum Corporation  
Hindustan Petroleum Corporation  
Indian Oil Corporation

Dear Sirs,

**Sub : Implementation of Swachh Bharat Cess.**

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Ministry of Finance, Department of Revenue, vide Notification No.21/2015 has notified that Swachh Bharat Cess is applicable w.e.f. 15.11.2015. Vide Notification No.22/2015, it is notified that Swachh Bharat Cess has to be calculated at the rate of 0.5% of the value of taxable services. Thus, Service Tax is increased from 14% to 14.5% (inclusive of Swachh Bharat Cess). Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section(1) of Section 93 of the Finance Act, 1994, or otherwise not leviable to Service Tax under Section 66B of the Finance Act, 1994.

2. Accordingly, with effect from 15.11.2015, Service Tax shall be leviable as under –

	w.e.f. 15.11.2015
Service Tax	14%
Swachh Bharat Cess	0.50%
<b>Total Service Tax</b>	<b>14.50%</b>

Copies of above notifications enclosed.

3. You are requested to inform your members accordingly.

Yours faithfully,

DA : As above

Sd/-

**(R.N. SHAIKH)**  
**DY. TRAFFIC MANAGER (GEN.)**

Service Tax Notifications of Year 2015

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

New Delhi, the 6<sup>th</sup> November, 2015

**Notification No. 21/2015-Service Tax**

**G.S.R. ---(E).-** In exercise of the powers conferred by sub-section (1) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government hereby appoints the 15<sup>th</sup> day of November, 2015 as the date with effect from which the provisions of Chapter VI of the said Act, shall come into force.

**[F.No. 354/129/2015 - TRU]**

**(K Kalimuthu)  
Under Secretary to the Government of India**

Service Tax Notifications of Year 2015

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

New Delhi, the 6<sup>th</sup> November, 2015

**Notification No. 22/2015-Service Tax**

**G.S.R. ---(E).-** In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) read with sub-section (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all taxable services from payment of such amount of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the said Act, which is in excess of Swachh Bharat Cess calculated at the rate of 0.5 percent. of the value of taxable services:

Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section (1) of section 93 of the Finance Act, 1994 or otherwise not leviable to service tax under section 66B of the Finance Act, 1994.

This notification shall come into force from the 15<sup>th</sup> day of November, 2015.

**[F.No. 354/129/2015 - TRU]**

**(K. Kalimuthu)  
Under Secretary to the Government of India**