**wbgœewY©Z 23 (‡ZBk)wU †mevi †¶‡Î eZ©gv‡b msK~wPZ wfwËg~‡j¨ f¨v‡Ui nvi Kvh©Ki Av‡Q**

**Truncated VAT Rates:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sl. No.** | **Service Name** | **Truncated VAT Rate** | **Comments** |
| 1. | Non-AC Restaurant | 6% |  |
| 2. | Motor garage and workshop | 4.5% |  |
| 3. | Dockyard | 4.5% |  |
| 4. | Construction Firm | 5.5% |  |
| 5. | Land Developer | 1.5% |  |
| 6. | Real Estate Business (Flat Seller) | 1.5% |  |
| 7. | Color Laboratory (Photo Studio) | 4.5% |  |
| 8. | Furniture | In Factory: 6%  In Showroom: 4% |  |
| 9. | Goldsmith | 2% |  |
| 10. | AC Bus | 10% |  |
| 11. | AC Launch | 10% |  |
| 12. | AC Train | 10% |  |
| 13. | Procurement Provider | 4% |  |
| 14. | Transport Contractor | For Petroleum Products: 2.25%  For other goods: 4.5% |  |
| 15. | Electricity Supplier | 5% |  |
| 16. | Purchaser of Auctioned Goods | 4% |  |
| 17. | Immigration Adviser | 4.5% |  |
| 18. | English Medium School | 4.5% |  |
| 19. | Lessee of Floor, space, Establishment etc. | 9% |  |
| 20. | Branded Ready-Made Garments Seller | 5% |  |
| 21. | Information Technology Enabled Services (ITES) | 4.5% |  |
| 22. | Sponsorship Services | 7.5% |  |
| 23. | Meditation Service | 7.5% |  |

RvZxq ivR¯^ †ev‡W©i GmAviI bs-182-AvBb/2012/640-g~mK, ZvwiL: 07 Ryb, 2012 Gi gva¨‡g D³ msK~wPZ wfwËg~j¨ wba©viY Kiv n‡q‡Q| ‡h mKj †mev cÖ`vbKvix msK~wPZ wfwËg~‡j¨i †mev cÖ`vb K‡i, Zviv DcKiY Ki †iqvZ cv‡eb bv| msK~wPZ wfwËg~‡j¨i †mev †KD µq Ki‡j †µZv DcKiY Ki †iqvZ cv‡eb| Z‡e, msK~wPZ wfwËg~‡j¨i †Kv‡bv †mev cÖ`vbKvix hw` msK~wPZ wfwËg~‡j¨i cwie‡Z© 15% nv‡i f¨vU cwi‡kva K‡ib, Zvn‡j G‡¶‡Î DcKiY Ki †iqvZ cÖvc¨ n‡eb|