

- Utilization of Input Tax credit permitted to remove cascading effect
- Possibility for common Tax code for Excise and Service Tax to be studied and Place of Supply Rules for determining location of services to be put in public domain
- ❖ **EXCISE**
 - Standard Rate increased from 10% to 12%, Merit Rate from 5% to 6% and Lower Merit Rate from 1% to 2% with few exceptions.
 - Excise Duty on Large Cars proposed to be enhanced
- ❖ **CUSTOMS**
 - No change in peak rate of custom duty of 10% on Non Agricultural goods

-Our Comments-

Though the Budget 2012-13 has not tried to make any big reforms but at the same time, it has shifted focus from controlling inflation to ensuring Growth with Fiscal consolidation. Few important steps in this direction have been taken in both Direct and Indirect Tax sphere by introducing provisions of GAAR(existing in DTC) early to curb Direct Tax avoidance and by increasing the Service Tax/Excise Duty rates and bring Service Tax under Negative list to align it with proposed GST and make things easy. Impetus has also been given to Capital Markets by reducing STT by 20% and by bringing the E-IPO concept for wider participation in smaller towns. Relaxation in ECB norms would provide some support to the Corporate Sectors mainly Infrastructure, Housing, Power & Coal and Transport and hopes of FDI in Aviation and Multi-Brand Retail would keep these sectors optimistic. To conclude, how much out of this gets delivered in timely manner is actually what would decide the fate of the Government and India Inc.

However in our view, the Retrospective amendments to Section 9(1)(i) for Taxing Indirect Transfer of Assets in India would see a lot of further litigation, more so as it recently got settled by the Supreme Court in Vodafone matter and if enacted, as such it may impact the investment climate in India.

Union Budget 2012 13 Service Tax Negative List

India. Parliament. Lok Sabha



Union Budget 2012 13 Service Tax Negative List:

Goods and Services Tax in India R. Kavita Rao, Sacchidananda Mukherjee, Amaresh Bagchi, 2019-05-23 Studies the evolution of GST in India since the Report of the Indirect Taxation Enquiry Committee of 1977 [Economic & Social Development] UPSC State PSC Prelims 2026 General Studies Paper 1 Complete Study Notes With MCQs MYUPSC, Economic Social Development UPSC State PSC Prelims 2026 General Studies Paper 1 Complete Study Notes With MCQs Civil Services Preliminary Exam Economy Book Updated upsc upscprelims upscprelims2026 ias iasprelims iasprelims2026 indianeeconomy statepscprelims gspaper1 generalstudiespaper Understanding Contemporary Indian Federalism Chanchal Kumar Sharma, Wilfried Swenden, 2018-12-07 This volume analyzes centre state dynamics in India placed against the backdrop of the election of a Narendra Modi led Bharatiya Janata BJP government to central power in 2014 It reflects on how centre state relations have been shaped by the legacy of nearly two decades of broad based coalition government at the centre and the concurrent and ongoing liberalization of the Indian economy To this purpose the volume engages with several relevant questions linked to the political economy of Indian federalism and its ability to manage ethno linguistic difference Did liberalization strengthen the economic or political autonomy of the Indian states What impact did party system change have on the capacity of parties in central government to influence the actions of state governments How did party system change and liberalization influence the fiscal and financial autonomy of the states and the capacity of the centre in planning and social development Did both processes strengthen the autonomy of Chief Ministers in foreign policy making What are the strengths and weaknesses of Indian federalism in ethno linguistic conflict management and what do the recent split of Andhra Pradesh or the proposed formation of Bodoland tell us about the dynamics underpinning the management of ethno linguistic difference in contemporary India The chapters originally published as a special issue of India Review **Annual Report** India. Ministry of Finance, 2013 **Public Finance in Theory & Practice** S K Singh, 2008 Useful for Graduate and P G Students of Economics and Candidates Appearing for Competitive Examinations It examines every major problem of the economy of public sector first in the context of the developed countries of the western world and then their relevance is looked into from the angle of the developing countries Mid-Year Economic Analysis 2012-13 India. Ministry of Finance. Economic Division, 2013-02-14 The Mid Year Economic Analysis 2012 13 is a flagship document of the Ministry of Finance Government of India which reviews the trends in receipts and expenditure in relation to the budget of the second quarter of the financial year 2012 13 It also analyses the deviations in meeting the obligations of the Government of India under the Fiscal Responsibility and Budget Management Act 2003 In particular the report covers growth trends an appraisal of the state of the economy macro and sectoral assessment of central government finances evaluation of human capital and India's role in the context of the global economy The Mid Year Analysis is a precursor to the Economic Survey an annual document of the Ministry of Finance which reviews the developments in the Indian economy over the past one year summarizes the

performance on major development programmes and highlights the policy initiatives of the government and the prospects of the Indian economy in the short to medium term Yojana, 2012 **Prāpti Bajaṭa** India, 2013 *Parliamentary Debates, House of the People* India. Parliament. Lok Sabha, 2012-03-27 **Mid-Year Economic Analysis 2012-13**, The World Factbook 2014-15 United States. Central Intelligence Agency, Government Publications Office, 2015-06-02 In general information available as of September 1 2014 was used in the preparation of this edition Provides brief information on the geography people government economy communications and defense of countries and regions around the world Contains information on international organizations Designed to meet the specific requirements of United States Government Officials in style format coverage and content Includes 4 unattached maps dated June 2012 and October 2012 The October 2012 map is of the world oceans

Cross-Cultural Practices in Business and Finance Binod Sundararajan, Oksana Shkurska, Shannon Lin, 2023-03-14 This textbook explains the effects of culture on business practices and introduces students to the cross cultural and international dimensions of working internationally exploring topics across both business and finance Given that doing business across cultures has become the norm in modern companies managers must develop and acquire the skills to lead effectively in cross cultural contexts This textbook will help you to attain those skills through its practical and situational examples involving countries and regions around the world while learning about the cultural and business practices of people from different backgrounds ethnicities diversities educational levels and social strata and hierarchies It covers important aspects of doing business across cultures countries such as the role and importance of technology adoption different organizational forms financial and accounting approaches in different parts of the world negotiating practices ethics across the globe and working and studying abroad Further it equips readers with useful knowledge about cross cultural nuances beyond the usual discussions of high vs low contexts power distance uncertainty avoidance and such dimensions of cross cultural interactions The varied experiences of the authors having lived and worked in many countries along with their backgrounds in linguistics communication and financial accounting provide unique perspectives not available elsewhere With its case studies end of chapter exercises as well as multiple choice and short answer questions this broad yet thorough textbook will guide you in leading with cultural intelligence Them and Us Philippe Legrain, 2020-10-15 Winner of the Diversity Inclusion and Equality Award at the Business Book Awards 2021 Underpinned by scholarship entertaining Legrain's book fizzles with practical ideas The Economist The beauty of diversity is that innovation often comes about by serendipity As Scott Page observed one day in 1904 at the World Fair in St Louis the ice cream vendor ran out of cups Ernest Hami a Syrian waffle vendor in the booth next door rolled up some waffles to make cones and the rest is history Filled with data anecdotes and optimism Them and Us is an endorsement of cultural differences at a time of acute national introspection By every measure from productivity to new perspectives immigrants bring something beneficial to society If patriotism means wanting the best for your country we should be welcoming immigrants

with open arms **Oregon Administrative Rules Compilation** ,2014 DAILY LABOR REPORT: QUARTERLY INDEX-SUMMARY COVERING DAILY REPORT NOS. 1-62 JANUARY 4 THROUGH MARCH 31, 1988 ,1988 *Atlanta Magazine* ,2006-01 Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region **The Economist** ,1932 Atlanta Magazine ,2006-01 Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region Atlanta Magazine ,2005-01 Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region Atlanta magazine s editorial mission is to engage our community through provocative writing authoritative reporting and superlative design that illuminate the people the issues the trends and the events that define our city The magazine informs challenges and entertains our readers each month while helping them make intelligent choices not only about what they do and where they go but what they think about matters of importance to the community and the region **Index of ICAO Publications** International Civil Aviation Organization,1952

This book delves into Union Budget 2012 13 Service Tax Negative List. Union Budget 2012 13 Service Tax Negative List is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Union Budget 2012 13 Service Tax Negative List, encompassing both the fundamentals and more intricate discussions.

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