



**Report of the
Comptroller and Auditor General
of India**



**Levy and collection of service tax
on import of services**

**Union Government
Department of Revenue
Indirect Taxes – Service Tax
No. 9 of 2013
(Performance Audit)**

Table of Contents

Contents	Pages
Preface	i
A. Executive summary	iii
B. Chapter 1 : Introduction	1-4
B.1 Organisational set up	1
B.2 Audit Objectives	2
B.3 Audit scope and methodology	3
B.4 Legal Provisions	4
C. Chapter 2 : Adequacy of existing systems and procedures	5-16
C.1 Importance of information gathering	5
C.2 Availability of information	6
C.3 Comparison with other systems	8
C.4 Compliance verification Mechanism	12
C.5 Role of Directorate	14
C.6 Recommendations	14
D. Chapter 3 : Issues relating to fulfilment of tax liability	17-30
D.1 Requirement of Registration	17
D.2 Tax liability of registered manufacturers	19
D.3 Valuation of taxable services	20
D.4 Coordinating with other sources	24
D.5 Exemptions, interest liability and other cases	26
D.6 Recommendations	29
E. Appendix I	31
F. Abbreviations	33

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for the year ended March 2012

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Laid on the table of Lok Sabha/Rajya Sabha _____