

Notification No. 30/2016 ST dated 26.05.2016

'Krishi Kalyan Cess' paid on input services used for authorized operations by SEZ unit or developers shall be eligible for refund

Earlier, Notification No. 12/2013 ST dated 01.07.2013 as well as Notification No. 02/2016 dated 03.02.2016 has provided that refund of service tax and Swachh bharat cess paid on the specified services received by SEZ unit or developer and used for authorized operation is available on which ab-initio exempted is admissible but not claimed.

Whereas vide present notification, refund of Krishi Kalyan cess paid on authorized operations received by SEZ unit or developer is also made available. The refund amount shall be determined by multiplying total service tax distributed in accordance with notification no. 12/2013 by effective rate of Swachh Bharat Cess and Krishi Kalyan Cess and dividing the product by rate of service tax specified in section 66B of Finance Act, 1994.