

4. Analysis of Service Tax Revenue

SERVICE TAX REVENUE (ALL INDIA FROM 1994-95 TO 2012-13)

1. The Service Tax collections have shown a steady rise since its inception in 1994. The tax collections have grown substantially since 1994-95 i.e from Rs. 410 crores in 1994-95 to Rs.132518 crores in 2012-13.
2. The target for the year 2012-13 was Rs.132697 Crores and the actual realisation was Rs. 132518 Crores,
3. The total number of taxable services also increased from 3 in 1994 to 119 in 2012. However, from 1.7.2012, the concept of taxation based on the negative list regime has been introduced in service tax.
4. There is a substantial growth in the assessee base from 3943 numbers in 1994-95 to 1712617 in 2012-13. The revenue and assessee statistics from the year 1994-95 onwards is given in the Table-1 below:

Table – 1

Financial Year	Revenue Rs. Crores	% Growth over previous year	No. of Services under tax net	No. of Assesseees	% Growth over previous year
1994-95	407	Base Year	3	3943	Base Year
1995-96	862	112	6	4866	23.41
1996-97	1059	23	6	13982	187.34
1997-98	1586	50	18	45991	228.93
1998-99	1957	23	26	107479	133.70
1999-00	2128	9	26	115495	7.45
2000-01	2613	23	26	122326	5.91
2001-02	3302	26	41	187577	53.34
2002-03	4122	25	52	232048	23.71
2003-04	7891	91	62	403856	74.04
2004-05	14200	80	75	774988	91.89

2005-06	23055	62	84	846155	9.18
2006-07	37598	63	99	940641	11.17
2007-08	51301	36	100	1073075	14.08
2008-09	60941	19	106	1204570	8.78
2009-10	58422	-4.13	109	1307286	8.53
2010-11	71016	22	117	1372274	4.97
2011-12	97509	37	119	1535570	11.90
2012-13(P)	132518	36	Negative List regime	1712617	11.53

(Revenue Source : Receipt budget document/CGA)

Number of assesses as reported by Zones

2012-13 (P) – Provisional.

1.4 Zone wise performance in Service Tax revenue collection as reported by the Chief Commissioners of all the Zones and comparison thereof with previous year is as per Table-2 below.

Table – 2

ZONE WISE SERVICE TAX COLLECTION FOR F.Y. 2011-12 and 2012-13

(Source: reports received from Commissionerates /Zones)

(Revenue in crores)

Sr. No	Name of the Zone	Revenue (Rs. in crores) 2011-12	Number of Assesseees 2011-12	Revenue (Rs. in crores) 2012-13	Number of Assesseees 2012-13
1	AHMEDABAD	3375.31	81225	4731.78	87419
2	BANGALORE	5033.95	90400	6746.39	125655
3	BHOPAL	1466.16	61132	2160.91	67299
4	BHUBANESHWAR	1054.13	24753	1370.95	29662
5	CHANDIGARH	1136.89	52355	1619.02	49961
6	CHENNAI	4803.82	92657	6425.39	102187

7	KERALA	1368.07	26767	1734.6	30939
8	COIMBATORE	1094.23	64514	1477.57	44985
9	DELHI	20496.36	211089	26734.89	258903
10	HYDERABAD	3228.16	57298	4402.91	56425
11	JAIPUR	1465.88	64071	1937.08	69145
12	KOLKATA	3914.69	79288	5402.80	70743
13	LUCKNOW	1036.67	63524	1284.21	67755
14	MYSORE	761.95	12272	1111.87	28686
15	MEERUT	2008.21	49643	2773.57	57380
16	MUMBAI-I	31533.31	210237	43805.76	254429
17	MUMBAI-II	480.02	5225	631.84	7022
18	NAGPUR	1137.98	56643	1480.05	66316
19	PUNE	3864.65	94104	5114.80	96603
20	RANCHI	920.30	28223	1230.20	33879
21	SHILLONG	405.60	15474	565.92	18574
22	VADODARA	1731.85	45483	2216.31	50629
23	VISHAKHAPATNAM	1137.19	35708	1628.74	37594
24	LTU- BANGALORE	991.49	60	1445.72	57
25	LTU CHENNAI	1367.25	373	2032.03	47
26	LTU DELHI	1094.67	30	1572.00	30
27	LTU KOLKATA	0.00	0	0	0
28	LTU MUMBAI	1101	40	2196.62	293
	TOTAL	98009.79	1535570	133833.93	1712617

Note: There is a small variation between the revenue figures reported by the Zones and those sourced from Receipt budget documents.

1.5 Commissionerate wise performance in Service Tax revenue collection as reported by the Chief Commissioners of all the Zones, for the year 2011-12 & 2012-13 is given in Table-3 below.

Table – 3

COMMISSIONERATE WISE SERVICE TAX COLLECTION FOR

F. Y. 2011-12 & 2012-13

(Source : Reports received from the Commissionerates /Zones)
(Rs. in crores)

Sr.No.	Commissionerate	2011-12		2012-13	
		GAR-7 Revenue	No. of Assesseees	GAR-7 Revenue	No. of Assesseees
1	AHMEDABAD SERVICE TAX	1829.52	33294	2549.00	37871
2	AHMEDABAD-III	346.11	10194	479.21	11059
3	RAJKOT	1039.83	26431	1494.95	25502
4	BHAVNAGAR	159.85	11306	208.62	12987
5	BANGALORE- SERVICE TAX	5033.95	90400	6746.39	125655
6	INDORE	451.13	25346	570.09	26894
7	BHOPAL	432.73	18056	566.00	20474
8	RAIPUR	582.30	17730	1024.82	19931
9	BHUBANESHWAR-I	697.90	18347	911.24	23176
10	BHUBANESHWAR-II	356.23	6406	459.71	6486
11	CHANDIGARH-I	665.27	24959	920.00	23363
12	CHANDIGARH-II	203.84	10105	316.02	3374
13	LUDHIANA	267.78	17291	383.00	23224
14	CHENNAI SERVICE TAX	4408.27	73838	5912.00	85902
15	CHENNAI - III	192.71	10305	282.35	9121
16	PONDICHERRY	202.84	8514	231.04	7164
17	COCHIN	672.46	11440	863.22	13665
18	CALICUT	314.58	7687	394.42	9753
19	THIRUVANANTHAPURAM	381.03	7640	476.96	7521
20	COIMBATORE	387.95	27368	519.40	11573
21	SALEM	153.33	9289	209.90	5938
22	MADURAI	125.52	11736	177.43	8939
23	THIRUNELVELI	279.87	6117	210.10	10197
24	TIRUCHIRAPPALLI	147.56	10004	360.74	8374
25	DELHI SERVICE TAX	20193.22	193109	26302.81	240719
26	ROHTAK	173.65	10653	241.47	12396
27	PANCHKULA	129.49	7327	190.61	5788
28	HYDERABAD - I	93.64	4856	139.89	4870
29	HYDERABAD - II	2261.13	31766	2982.58	33473
30	HYDERABAD - III	357.09	10647	461.58	7519
31	HYDERABAD - IV	516.30	10029	818.86	10563
32	JAIPUR - I	1101.60	44566	1495.12	47680
33	JAIPUR - II	364.28	19505	441.96	21465
34	KOLKATA SERVICE TAX	3395.40	65482	4904.22	54010
35	HALDIA	142.54	3316	157.84	3394
36	BOLPUR	212.73	6171	223.37	8685
37	SILIGURI	164.02	4319	117.37	4654
38	KANPUR	348.01	26498	393.04	28812
39	ALLAHABAD	200.10	14241	266.13	15998

40	LUCKNOW	488.56	22785	625.04	22945
41	MANGLORE	260.25	6252	466.84	6265
42	MYSORE	118.19	6208	155.62	7214
43	BELGAUM	383.51	12794	489.41	15207
44	MEERUT-I	340.32	16470	474.59	20266
45	MEERUT - II	201.30	12837	289.75	12047
46	GAZIABAD	254.70	9169	344.15	9881
47	NOIDA	1212.89	11167	1665.08	15186
48	MUMBAI-I SERVICE TAX	23181	91079	32196.00	101188
49	MUMBAI-II SERVICE TAX	8352.31	119158	11609.76	153241
50	RAIGAD	480.02	5225	631.84	7022
51	AURANGABAD	279.97	18861	398.20	20772
52	NAGPUR	586.88	19492	731.82	25689
53	NASHIK	271.13	18290	350.03	19855
54	GOA	390.90	11646	426.06	5788
55	PUNE - I	715	20694	962.44	21706
56	PUNE - II	243.75	14457	353.09	15137
57	PUNE - III	2515	47307	3373.21	53972
58	RANCHI	389.58	9386	513.02	11587
59	PATNA	215.46	11298	295.10	12308
60	JAMSHEDPUR	315.16	7539	422.08	9984
61	DIBRUGARH	105.39	3285	150.00	3735
62	SHILLONG	110.21	3580	151.92	4845
63	GUWAHATI	190	8609	264.00	9994
64	VADODARA-I	371.23	9503	458.00	11672
65	VADODARA - II	507.09	11771	616.00	8765
66	SURAT - I	497.98	11198	596.85	15150
67	SURAT -II	88.98	3323	136.20	3831
68	DAMAN	167.24	6261	264.53	7345
69	VAPI	99.33	3427	144.73	3866
70	VISHAKHAPATNAM - I	439.54	7096	599.48	9188
71	VISHAKHAPATNAM - II	222.99	5225	322.99	5870
72	GUNTUR	354.74	16176	509.71	17621
73	TIRUPATI	119.92	7211	196.56	4915
74	BANGALORE LTU	991.49	60	1445.72	57
75	CHENNAI LTU	1367.25	373	2032.03	47
76	DELHI LTU	1094.67	30	1572.00	30
77	KOLKATA LTU	0.00	0	2196.62	293
78	MUMBAI LTU	1101	40	7246.37	427
	GRAND TOTAL	98009.79	1535570	133833.93	1712617

COMPARISON OF SERVICE WISE REVENUE FROM 2011-12 TO 2012-13

Sr.No.	Service	2011-12	2012-13	Increase / Decrease	
				Actual	%
1	Stock Broker	658.21	450.33	-207.88	-31.58
2	Telecommunication Services (including Telegraph, Telephone, Telex, Fascimile, Leased Circuit, pager)	6424.38	6094.70	-329.68	-5.13
3	Insurance	5233.57	6320.92	1087.35	20.78
4	Advertising	1106.44	776.54	-329.90	-29.82
5	Courier	710.62	718.73	8.11	1.14
6	Custom House Agents	296.46	263.28	-33.18	-11.19
7	Steamer Agent	92.40	94.23	1.83	1.98
8	Mandap Keeper	377.97	404.31	26.34	6.97
9	Air Travel Agent	211.25	202.96	-8.29	-3.92
10	Manpower Recruitment Agency	3847.04	4431.85	584.81	15.20
11	Consulting Engineer	2471.12	2185.01	-286.11	-11.58
12	Clearing & Forwarding Agent	584.88	640.67	55.79	9.54
13	Rent-a-Cab	368.94	426.46	57.52	15.59
14	Outdoor Caterer	234.88	280.01	45.13	19.21
15	Pandal/Shamiana	87.92	102.50	14.58	16.58
16	Tour operator	243.63	297.15	53.52	21.97
17	G.T.O/G.T.A (Transport of Goods by Road)	3403.11	3418.67	15.56	0.46
18	Architect	374.14	395.87	21.73	5.81
19	Credit Rating Agency	75.23	94.18	18.95	25.19
20	Chartered Accountant	657.96	779.94	121.98	18.54
21	Cost Accountant	4.11	6.79	2.68	65.21
22	Interior Decorator	114.17	105.87	-8.30	-7.27
23	Market Research Agency	152.00	124.20	-27.80	-18.29
24	Company Secretary	14.38	17.07	2.69	18.71
25	Real Estate Agent	377.03	347.96	-29.07	-7.71
26	Security Agency	1741.25	1771.86	30.61	1.76
27	Under Writer	6.65	0.12	-6.53	-98.20
28	Management Consultant	2315.10	2145.43	-169.67	-7.33
29	Mechanised Slaughtering	0.06	0.11	0.05	83.33

30	Scientific or Technical Consultancy Service	342.04	355.76	13.72	4.01
31	Photography	64.64	55.77	-8.87	-13.72
32	Convention Service	44.71	52.38	7.67	17.15
33	Online information	535.51	464.27	-71.24	-13.30
34	Broadcasting	1635.55	1209.43	-426.12	-26.05
35	Insurance Auxiliary Services	2305.15	1149.25	-1155.90	-50.14
36	Banking & other	5825.92	4961.30	-864.62	-14.84
37	Port Services	1630.35	1671.26	40.91	2.51
38	Authorized Service Station	458.58	556.45	97.87	21.34
39	Video tape Production	106.35	86.63	-19.72	-18.54
40	Sound Recording	18.78	18.69	-0.09	-0.48
41	Auxiliary Service Life Insurance	556.96	3264.39	2707.43	486.11
42	Cargo Handling	638.84	715.05	76.21	11.93
43	Storage & Warehousing	439.09	400.58	-38.51	-8.77
44	Event Management	303.79	286.09	-17.70	-5.83
45	Rail Travel Agent	16.78	15.80	-0.98	-5.84
46	Health & Fitness	89.13	86.07	-3.06	-3.43
47	Beauty Parlours	82.43	95.94	13.51	16.39
48	Fashion Designing	4.81	6.94	2.13	44.28
49	Cable Operator	116.32	102.95	-13.37	-11.49
50	Dry Cleaning	7.82	19.17	11.35	145.14
51	Business Auxiliary Service	5243.81	5011.22	-232.59	-4.44
52	Commercial Training & Coaching	776.97	756.40	-20.57	-2.65
53	Commissioning & Installation	2304.74	1908.17	-396.57	-17.21
54	Franchise Services	266.79	200.31	-66.48	-24.92
55	Internet Café	11.59	7.44	-4.15	-35.81
56	Maintenance & Repairs	3494.82	2998.57	-496.25	-14.20
57	Technical Testing & Certification	607.99	612.96	4.97	0.82
58	Business Exhibition	142.34	148.46	6.12	4.30
59	Airport Services	951.71	1023.65	71.94	7.56
60	Transport of goods by Air	96.90	81.10	-15.80	-16.31
61	Survey & Exploration of Minerals	175.71	162.23	-13.48	-7.67
62	Opinion Polls Services	0.58	0.42	-0.16	-27.59
63	Intellectual Property Rights	1271.72	1217.55	-54.17	-4.26

64	Forward Contract	98.21	80.12	-18.09	-18.42
65	TV /Radio Programme Production	252.43	199.92	-52.51	-20.80
66	Commercial or Industrial Construction Services	2079.64	1903.21	-176.43	-8.48
67	Travel Agents (Other than Air/Rail)	20.17	21.46	1.29	6.40
68	Cleaning Service	456.89	512.91	56.02	12.26
69	Construction of Residential Complex	3092.58	3558.86	466.28	15.08
70	Dredging Service	131.58	138.98	7.40	5.62
71	Mailing List Compilation	6.59	4.29	-2.30	-34.90
72	Club and Association	284.61	294.37	9.76	3.43
73	Packaging Service	41.97	43.08	1.11	2.64
74	Survey and Map Making	52.41	48.54	-3.87	-7.38
75	Transport of goods through pipeline	711.00	407.12	-303.88	-42.74
76	Site Preparation	345.07	268.99	-76.08	-22.05
77	Registrar to an Issue	2.31	5.44	3.13	135.50
78	Share Transfer Agent	41.24	32.00	-9.24	-22.41
79	ATM Operations, Maintenance or Management	93.91	96.24	2.33	2.48
80	Recovery Agent	21.76	24.04	2.28	10.48
81	Sale of space or time for Advertising	209.39	142.06	-67.33	-32.16
82	Sponsorship Service	141.94	160.91	18.97	13.36
83	Transport of passengers embarking on international journey by air other than economy class	1441.15	2240.33	799.18	55.45
84	Transport of goods in containers by rail	155.28	77.62	-77.66	-50.01
85	Business Support Service	4344.86	4368.46	23.60	0.54
86	Auctioneers Service	16.95	17.52	0.57	3.36
87	Public Relations Service	33.21	28.35	-4.86	-14.63
88	Ship Management Service	64.61	52.31	-12.30	-19.04
89	Internet telephony Service	75.54	-107.10	-182.64	-241.78
90	Transport of persons by Cruise Ship	1.19	2.51	1.32	110.92

91	Credit Card, Debit Card, Charge Card or other payment card related service	719.11	895.32	176.21	24.50
92	Mining of mineral, oil or gas	1859.44	1639.86	-219.58	-11.81
93	Renting of immovable property	4339.58	4773.62	434.04	10.00
94	Works Contract	4178.94	4454.87	275.93	6.60
95	Development & Supply of Content	96.26	68.41	-27.85	-28.93
96	Asset Management	8.46	13.07	4.61	54.49
97	Design Services	71.76	81.49	9.73	13.56
98	Information technology software for use in course or furtherance, of business or commerce	2709.44	2408.88	-300.56	-11.09
99	On life insurance business, in relation to management of investment, under ULIP scheme	189.85	230.96	41.11	21.65
100	Stock exchange in relation to assisting, regulating or controlling business of buying, selling or dealing in securities in relation to trading, processing clearing & settlement of transactions.	73.87	51.83	-22.04	-29.84
101	Recognised registered association in relation to assisting, regulating business of sale/purchase of goods or onward contracts	42.09	43.60	1.51	3.59
102	Processing, clearing and settlement of transactions in securities, goods or forward contracts.	24.46	21.63	-2.83	-11.57
103	Supply of tangible goods including machinery, equipment and appliances .	1273.55	1237.30	-36.25	-2.85

104	Cosmetic Surgery or Plastic Surgery Service	16.14	13.61	-2.53	-15.68
105	Transport of coastal goods & goods through National Waterways or goods through Inland water	171.69	185.27	13.58	7.91
106	Legal Consultancy Service	340.22	420.15	79.93	23.49
107	Services promoting marketing or organising of games of chance including lottery, bingo or lotto	113.60	23.65	-89.95	-79.18
108	Health services like (a) health check up undertaken by hospitals or medical establishments for employees	95.29	24.42	-70.87	-74.37
109	Services relating to maintenance of medical records of employees business entity	0.53	0.46	-0.07	-13.21
110	Services of promoting a brand of goods, services, events, business entity etc.	32.94	73.96	41.02	124.53
111	Services of permitting commercial use or exploitation of any event organised by a person or organisation	63.59	11.15	-52.44	-82.47
112	Services provided by electricity exchange	5.78	9.88	4.10	70.93
113	Special service provided by a builder to the prospective buyers such as providing preferential location or development of residential complex or commercial complex.	159.96	179.25	19.29	12.06

114	Transferring temporarily or permitting use of copy right in respect of cinematographic films and sound recording.	224.81	142.18	-82.63	-36.76
115	Services of Air-conditioned restaurants having license to serve alcoholic beverages in relation to service of food or beverages.	249.18	355.17	105.99	42.54
116	Services of providing of accommodation in hotels/inns/clubs/guest houses/campsite for a continuous period of less than three months.	674.86	846.55	171.69	25.44
117	All Taxable Services	0.00	30867.85	30867.85	-
118	Other Taxable Services	0.00	617.76	617.76	-
119	Misc (Receipts awaiting transfer to other Heads)	0.00	-0.03	-0.03	-
120	Education Cess	1873.17	2939.49	1066.32	56.93
121	Higher Secondary Education Cess	768.44	1085.92	317.48	41.31
122	Receipts under Kar Vivad Samadhan Scheme, 1998	8.5	0	-8.50	-100.00
123	Other Receipts	-0.63	-39.33	-38.70	-6142.86
124	Share of net proceeds assigned to States	0.01	0.00	-0.01	-100.00
	TOTAL	97355.50	130901.11	33545.61	34.46

Source :- Pr.CCA, Delhi.

