

VS ASSOCIATES

(Company Secretaries)

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SERVICE TAX

Analysis of Service Tax Revenue

SERVICE TAX REVENUE (ALL INDIA FROM 1994-95 TO 2003-04)

4.1 The Service Tax collections have shown a steady rise since its inception in 1994. The tax collections have grown manifolds since 1994-95 i.e Rs. 410 crores in 1994-95 to Rs. 14196 crores in 2004-05.

1.2 Service Tax revenue collection target for the year 2004-05 was fixed at Rs. 14150 crores, however on the basis of figures obtained from the Pr. C.C.A., the actual service tax revenue collection stands at Rs. 14196.19 crores. It indicates a growth of 79.93% against the actual realization Rs. 7889.97 crores during the last f.y. 2003-04.

1.3 There is a substantial growth in the assessee base from 403856 nos. in 2003-04 to 7,74,988 nos. in 2004-05. It indicates a growth of almost 91%, which is significantly robust ever after 1994-95 in comparison with 74% growth rate of previous year. The revenue and assessee statistics from the year 1994-95 to 2004-05 is as shown in the Table-1 below:

Table – 1

Financial Year	Revenue Rs. Crores	% Growth	No. of Services taxed	No. of Assesseees	% Growth
1994-95	410	Base Year	3	3943	Base Year
1995-96	846	101	3	4866	19
1996-97	1022	24	6	13982	187
1997-98	1515	49	18	45991	228
1998-99	1787	18	30	107479	133
1999-00	2072	16	27	115495	7.45

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2000-01	2540	23	26	122326	5.91
2001-02	3305	26	41	187577	53
2002-03	4125	25	51	232048	24
2003-04	7890	91	58	403856	74
2004-05	14196	79.93	71	774988	91

- 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. 2004-05*(Source: reports received from Commission rates /Zones) (Revenue in corers)*

SR. NO.	NAME OF THE ZONE	REV. 2003-04	NO. OF ASSESSEES	REV. 2004-05	NO. OF ASSESSEES
1	AHMEDABAD	295.71	20760	601.98	47130
2	BANGALORE	369.91	16109	761.04	31422
3	BHOPAL	150.17	22894	274.57	43936
4	BHUBANESHWAR	88.19	4641	153.07	9782

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5	CHANDIGARH	229.60	14469	386.15	33669
6	CHENNAI	695.01	21486	1092.72	38559
7	KERALA	234.00	20195	355.78	33028
8	COIMBATORE	211.71	25600	348.42	45962
9	DELHI	1163.33	40757	2110.90	71319
10	SHILLONG	33.37	3229	85.01	8587
11	HYDERABAD	250.59	10419	437.75	20324
12	JAIPUR	159.13	20887	280.19	45602
13	KOLKATA	528.02	14764	941.45	32138
14	LUCKNOW	190.27	15872	304.13	32548
15	MYSORE	113.78	10202	191.15	20190
16	MEERUT	139.56	13785	253.49	27692
17	MUMBAI-I	1852.10	49044	3979.68	89260
18	MUMBAI-II	281.65	8934	130.76	2244
19	NAGPUR	123.98	16708	231.35	33951
20	PUNE	275.31	20957	514.64	40110
21	RANCHI	97.61	6819	164.55	14613

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22	VADODARA	124.36	12301	216.64	30353
23	VISHAKHAPATNAM	142.83	13024	216.37	22569
	GRAND TOTAL	7750.20	403856	14031.79	774988

1.5 Commissionerate wise performance in Service Tax revenue collection as reported by the Chief Commissioners of all the Zones, for the year 2004-05 is as per Table-3 below.

Table – 3**COMMISSIONERATE WISE SERVICE TAX COLLECTION FOR F. Y. 2004-05**

(Source : Reports received from the Commissionerates/Zones)

Sr. No.	Commissionerate	Revenue F.Y. 2004-05 (Rs. In crores)	No. of Assesseees
1	AHMEDABAD SERVICE TAX	240.72	21794
3	AHMEDABAD-III	65.59	6178
4	RAJKOT	248.41	11322
5	BHAVNAGAR	47.26	7836
6	BANGALORE SERVICE TAX	761.04	31422
7	BHOPAL	100.00	14839
8	INDORE	116.20	20426
9	RAIPUR	58.37	8671
10	BHUBANESHWAR-I	125.44	6568
11	BHUBANESHWAR-II	27.63	3214

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12	CHANDIGARH	221.16	12993
13	JALANDHAR	77.52	10030
14	LUDHIANA	87.47	10646
15	CHENNAI-SERVICE TAX	1038.74	28227
16	CHENNAI-III	25.84	5577
17	PONDICHERRY	28.15	4755
18	COCHIN	168.30	12282
19	CALICUT	97.72	12829
20	THIRUVANANTHAPURAM	89.76	7917
21	COIMBATORE	110.10	11578
22	MADURAI	48.65	9642
23	SALEM	46.54	9679
24	THIRUNELVELI	60.46	6836
25	THIRUCHIRAPALI	82.68	8227
26	DELHI-SERVICE TAX	1998.91	60586
27	ROHTAK	49.46	5023
28	PUNCHKULA	62.53	5710
29	SHILLONG	64.36	5794
30	DIBRUGARH	20.65	2793
31	HYDERABAD-I	29.86	2590
32	HYDERABAD-II	333.33	11687
33	HYDERABAD-III	62.16	4027
34	HYDERABAD-IV	12.40	2020

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35	JAIPUR-I	192.09	27199
36	JAIPUR-II	88.09	18403
37	KOLKATA-SERVICE TAX	806.92	22468
38	BOLPUR	39.71	4765
39	HALDIA	61.98	1146
40	SILIGURI	32.83	3759
41	LUCKNOW	144.27	9808
42	ALLAHABAD	83.23	9270
43	KANPUR	76.63	13470
44	MANGALORE	91.39	5242
45	BELGAUM	62.52	9424
46	MYSORE	37.24	5524
47	MEERUT-I	88.25	10683
48	MEERUT-II	42.94	9126
49	NOIDA	93.72	3831
50	GHAZIABAD	28.57	4052
51	MUMBAI-SERVICE TAX	3979.68	89260
52	RAIGAD	130.76	2244
53	NAGPUR	109.86	14295
54	NASIK	63.20	9716
55	AURANGABAD	58.28	9940
56	PUNE-I	43.20	5749
57	PUNE-II	60.89	8846

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58	PUNE-III	337.15	20795
59	GOA	73.40	4720
60	RANCHI	51.80	4960
61	JAMSHEDPUR	31.20	3269
62	PATNA	81.55	6384
63	VADODARA-I	33.73	6278
64	VADODARA-II	83.72	9340
65	SURAT-I	67.49	7662
66	SURAT-II	4.19	1416
67	DAMAN	23.12	4248
68	VAPI	4.40	1409
69	GUNTUR	68.18	8439
70	VISHAKHAPATNAM-I	84.36	3999
71	VISHAKHAPATNAM-II	22.76	4057
72	THIRUPATI	41.06	6074
	GRAND TOTAL	14031.79	774988

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