

Ref: /GJC/CIR-ST/128/2015-16/ 00047

 14<sup>th</sup> November 2015

To,

All Associate Members/Ordinary Members of the Council

Sub: Change of Service Tax Rate @ 14.5% with inclusion of 0.5% as Swachh Bharat Cess applicable from 15<sup>th</sup> November 2015

Dear Member,

This is in reference to Service Tax Notification No. 22/2015-Service Tax dt. 6<sup>th</sup> November 2015. Members may note that the new service tax rate @ 14.5% would be applicable with inclusion of 0.5% as Swachh Bharat Cess from 15<sup>th</sup> November 2015 onwards. The service tax @ 14.5% will be applicable on the membership fees as well as admission fees.

Export Performance of Gem & Jewellery during the year 2014-15	Membership fee for 2015-16	Service Tax @ 14%	Swachh Bharat Cess @ 0.5%	Total
	Rs.	Rs.	Rs.	Rs.
Export Upto Rs. 25 Lakhs	6000	840	30	6870
Export above Rs. 25 lakhs upto Rs. 1 Crore	10000	1400	50	11450
Export above Rs.1 Crore upto Rs. 5 Crore	15000	2100	75	17175
Export above Rs. 5 Crore upto Rs. 15 Crore	30000	4200	150	34350
Export above Rs.15 Crore upto Rs. 50 Crore	40000	5600	200	45800
Export above Rs.50 Crore upto Rs. 100 Crore	65000	9100	325	74425
Export above Rs.100 Crore upto Rs. 500 Crore	100000	14000	500	114500
Export above Rs.500 Crore upto 1000 Crore	150000	21000	750	171750
Export above Rs. 1000 Crore	200000	28000	1000	229000
Admission Fees including ST and SE Cess: 5000+700+25 = Rs. 5725				

For queries if any, please free to contact the Membership department of the Council in Mumbai or your respective region or by e-mail at [membership@gjepcindia.com](mailto:membership@gjepcindia.com), [surat@gjepcindia.com](mailto:surat@gjepcindia.com), [delhi@gjepcindia.com](mailto:delhi@gjepcindia.com), [chennai@gjepcindia.com](mailto:chennai@gjepcindia.com), [kolkata@gjepcindia.com](mailto:kolkata@gjepcindia.com), [jaipur@gjepcindia.com](mailto:jaipur@gjepcindia.com).

Thanking you,

With best regards,



SANDEEP SHARMA  
CHIEF FINANCIAL OFFICER

The Gem &amp; Jewellery Export Promotion Council

**रत्न तथा आभूषण निर्यात संवर्धन परिषद**

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**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**  
New Delhi, the 6<sup>th</sup> November, 2015  
**Notification No. 21/2015-Service Tax**

**G.S.R. —(E).**- In exercise of the powers conferred by sub-section (1) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government hereby appoints the 15<sup>th</sup> day of November, 2015 as the date with effect from which the provisions of Chapter VI of the said Act, shall come into force.

**[F.No. 354/129/2015 – TRU]**

**(K Kalimuthu)**  
**Under Secretary to the Government of India**

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**  
New Delhi, the 6<sup>th</sup> November, 2015  
**Notification No. 22/2015-Service Tax**

**G.S.R. —(E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) read with sub-section (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all taxable services from payment of such amount of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the said Act, which is in excess of Swachh Bharat Cess calculated at the rate of 0.5 percent. of the value of taxable services:

Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section (1) of section 93 of the Finance Act, 1994 or otherwise not leviable to service tax under section 66B of the Finance Act, 1994.

This notification shall come into force from the 15<sup>th</sup> day of November, 2015.

**[F.No. 354/129/2015 – TRU]**

**(K.Kalimuthu)**  
**Under Secretary to the Government of India**