

V.O.Chidambaranar Port Trust
Finance department
Revenue II section

No.A-7/02/2012/REVII


Dated :21.1.2017

CIRCULAR No.23/2016

It is observed that the service tax is being collected on the rent for the residential quarters let out to the employees of VOCPT and other non port personnels for dwelling purpose .In this regard, the opinion of the Tax consultants of VOCPT has been obtained and the same is reproduced is as below:

“The practice of collecting service tax from residential quarters which have been let for the use as residential dwelling which is not taxable should be stopped.”

It is requested that henceforth, service tax may not be collected on the rent for letting out the residential quarters for employees of VOCPT and other non port personnels.


21/1/17
**Financial Adviser and
Chief Accounts Officer**

To

All Heads of Departments/VOCPT

Copy to

- 1.All Accounts Officers of Finance Department
- 2.PA to CPT
- 3.PA to Dy.CPT