

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:3339
ANSWERED ON:12.05.2006
SERVICE TAX
Yerrannaidu Shri Kinjarapu

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government propose to further broaden service tax net to include more services;
- (b) if so, the number of services covered so far within the purview of this tax since its inception, year-wise; and
- (c) the action proposed to encuse that the levy may not hit those who seek genuine medical help frequently?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S.PALANIMANICKAM)

- (a) Stated policy of the Government is to widen the tax base including the service tax base.
- (b) Details of number of taxable services since 1994 upto 2006 are in Annexure A.
- (c) Services provided by hospitals to individuals, including diagnostic testing, are not leviable to service tax.

ANNEXURE-A

Sr. Period Number of taxable services
No.

- 1. 01.07.1994 to 31.10.1996 3
- 2. 01.11.1996 to 14.06.1997 6
- 3. 15.06.1997 to 30.06.1997 8
- 4. 01.07.1997 to 06.07.1997 10
- 5. 07.07.1997 to 15.07.1997 12
- 6. 16.07.1997 to 31.08.1997 14
- 7. 01.09.1997 to 15.10.1998 15
- 8. 16.10.1998 to 15.07.2001 26
- 9. 16.07.2001 to 15.08.2002 41
- 10. 16.08.2002 to 30.06.2003 52

11. 01.07.2003 to 09.09.2004 60

12. 10.09.2004 to 15.06.2005 75

13. 16.06.2005 to 30.04.2006 84

14. 01.05.2006 to till date 99