



**Damania & Varaiya**  
Chartered Accountants

## ALERT

CBEC has issued notification number 36 of 2016 on 23<sup>rd</sup> June 2016, exempting all taxable services completed and invoiced on or before 31<sup>st</sup> May 2016 from levy of KKC (KrishiKalyan Cess). So in respect of service completed on or before 31<sup>st</sup> May 2016 also invoiced before that date, would not attract KKC even though its payments are received after that date.

The levy of KKC will be as under:

Situation	Service Provided	Invoice Issued	Payment received	KKC applicability on Froward Charge	KKC applicability on Reverse Charge
A)	On or before 31 <sup>st</sup> May 2016	On or before 31 <sup>st</sup> May 2016	On or After 1 <sup>st</sup> June 2016	No	No
B)	On or before 31 <sup>st</sup> May 2016	On or After 1 <sup>st</sup> June 2016	On or After 1 <sup>st</sup> June 2016	Yes	Yes
C)	On or before 31 <sup>st</sup> May 2016	On or before 14 June 2016	On or before 31 <sup>st</sup> May 2016	No	No
D)	On or before 31 <sup>st</sup> May 2016	After 14 June 2016	On or before 31 <sup>st</sup> May 2016	Yes	No
E)	On or After 1 <sup>st</sup> June 2016	On or before 14 June 2016	On or before 31 <sup>st</sup> May 2016	No	No
F)	On or After 1 <sup>st</sup> June 2016	After 14 June 2016	On or before 31 <sup>st</sup> May	Yes	No
G)	On or After 1 <sup>st</sup> June 2016	On or before 31 <sup>st</sup> May	On or After 1 <sup>st</sup> June 2016	Yes	Yes
H)	On or After 1 <sup>st</sup> June 2016	On or After 1 <sup>st</sup> June 2016	On or After 1 <sup>st</sup> June 2016	Yes	Yes

Please call us if you need any further clarification.

### Damania & Varaiya

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