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Comparative study of service tax revenue for the period 2004-05 TO 2009-10

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Abstract

The hypothesis of the research is that Service Tax is the revenue source to the government. The present research analyses service tax revenue on the basis commissionerate and individual services. The topic covers different type of analysis in relation to service tax revenue during the period 2004-05 to 2009-10. The analyses covered includes Top Ten Commissionerates on the basis of Service Tax Revenue Collection 2004-05 to 2009-10; Month wise Service Tax Revenue Collection 2005-06 to 2009-10; Top Ten Services Based on Revenue Collection 2002-03 to 2009-10; Comparison of Service wise Revenue for 2008-09 vis-à-vis 2009-10. On the basis of analysis the hypothesis Service Tax is the revenue source to the government stands accepted.

Keywords: Service tax, Service tax revenue, Top Ten Commissionerates, Top Ten Services, Revenue Collection.

1. Introduction

The Tax Reform Committee under the chairmanship of Dr. Raja J. Chelliah (1992) recommended the introduction of service tax, to broaden the tax base, raise revenues and promote greater participation of the citizens in economic development. Dr. Manmohan Singh, then Finance Minister in the Budget 1994-95 introduced the new concept of service tax with effect from 1st July 1994.

Service tax is said to be tax of 21st century. This tax made a small beginning in 1994. Its scope is increasing every year. In a span of 16 years, it has grown from a 'baby' to a 'monster'.

This topic analyses service tax revenue on the basis of top ten commissionerate, top ten services, etc. The topic covers different type of analysis in relation to service tax revenue during the period 1994-95 to 2009-10. The analyses covered in the topic are Top Ten Commissionerates on the basis of Service Tax Revenue Collection 2004-05 to 2009-10, Month wise Service Tax Revenue Collection 2005-06 to 2009-10, Top Ten Services Based on Revenue Collection 2002-03 to 2009-10, Comparison of Service wise Revenue for 2008-09 vis-à-vis 2009-10.

1.1 Hypothesis

The following tentative hypothesis was taken up for testing with the help of empirical data collected:

1.2 Hypothesis: Service Tax is the revenue source to the government.

2. Methodology

This study will be mainly based on the secondary data either published or available from the government records or available from websites. The necessary secondary data was collected mainly from the Annual Performance Reports of DGST. The data collected from various sources were tabulated and interpreted with the help of accounting techniques, statistical techniques and computer aided techniques.

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2.1 Top Ten Commission rates on The Basis Of Service Tax Revenue Collection 2004-05 to 2009-10

The revenue receipts of the top ten Commission rates in the year 2004-05 are reflected in Table-1 ^[1]. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 3979.68 crores during 2004-05 which is almost 28% of the total revenue receipts. Delhi-Service Tax, Chennai-Service Tax, Kolkata-Service Tax, Bangalore-Service Tax, Pune-III, Hyderabad-II, Rajkot, Ahmadabad-Service Tax and Chandigarh are the other major revenue earning Commission rates. Total contribution of the Top Ten Commission rates was Rs. 9966.06 crores during 2004-05, which is 71.03% of the total all India Service Tax revenue receipts, thus indicating that the service sector is presently concentrated in bigger cities. However, there is an ample scope and potential for larger Service Tax collection at other locations.

Table 1: Top Ten Commission rates in 2004-05.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai Service Tax	3979.68	28.36
Delhi Service Tax	1998.91	14.25
Chennai Service Tax	1038.74	7.40
Kolkata Service Tax	806.92	5.75
Bangalore Service Tax	761.04	5.42
Pune - III	337.15	2.40
Hyderabad - II	333.33	2.38
Rajkot	248.41	1.77
Ahmedabad Service Tax	240.72	1.72
Chandigarh	221.16	1.58
Others	4065.71	28.98
Total	14031.77	100.00

The revenue receipts of the top ten Commissionerates in the year 2005-06 are reflected in Table-2 ^[2]. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 7099.03 crores during 2005-06 which is almost 31% of the total revenue receipts. Delhi-Service Tax, Chennai-Service Tax, Kolkata-Service Tax, Bangalore-Service Tax, Pune-III, Hyderabad-II, Rajkot, Ahmadabad-Service Tax and Chandigarh are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs.16788.41 crores during 2005-06, which is 73.32% of the total all India Service Tax revenue receipts.

Table 2: Top Ten Commissionerates in 2005-06.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai Service Tax	7099.05	31.00
Delhi Service Tax	3559.15	15.54
Chennai Service Tax	1566.48	6.84
Bangalore Service Tax	1259.22	5.50
Kolkata Service Tax	1094.01	4.78
Pune - III	629.62	2.75
Hyderabad - II	568.37	2.48
Ahmedabad Service Tax	383.55	1.68
Rajkot	320.59	1.40
Chandigarh	308.37	1.35
Others	6108.26	26.68
Total	22896.67	100.00

The revenue receipts of the top ten Commission rates in the year 2006-07 are reflected in Table 3 ^[3]. Out of these, Mumbai Service Tax Commissioner ate alone contributed Rs. 12400.42 crores during 2006-07 which is almost 33% of

the total revenue receipts. Delhi-Service Tax, Chennai-Service Tax, Bangalore-Service Tax, Kolkata-Service Tax, Pune-III, Hyderabad-II, Ahmadabad-Service Tax, Jaipur and Chandigarh are the other major revenue earning Commission rates. Total contribution of the Top Ten Commission rates was Rs.27704.81 crores during 2006-07, which is 74.46% of the total all India Service Tax revenue receipts.

Table 3: Top Ten Commissionerates in 2006-07.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai Service Tax	12400.42	33.33
Delhi Service Tax	5722.40	15.38
Chennai Service Tax	2530.92	6.80
Bangalore Service Tax	2107.06	5.66
Kolkata Service Tax	1497.32	4.02
Pune – III	1000.43	2.69
Hyderabad - II	958.93	2.58
Ahmedabad Service Tax	579.82	1.56
Jaipur - I	459.05	1.23
Chandigarh	448.46	1.21
Others	9502.84	25.54
Total	37207.65	100.00

The revenue receipts of the top ten Commissionerates in the year 2007-08 are reflected in Table 4 ^[4]. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 17314.08 crores during 2007-08 which is almost 34% of the total revenue receipts. Delhi-Service Tax, Chennai-Service Tax, Bangalore-Service Tax, Kolkata-Service Tax, Pune-III, Hyderabad-II, Ahmadabad-Service Tax, Jaipur and Rajkot are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs.38571.86 crores during 2007-08 which is 75.30% of the total all India Service Tax revenue receipts.

Table 4: Top Ten Commissionerates in 2007-08.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai Service Tax	17314.08	33.80
Delhi Service Tax	8204.20	16.02
Chennai Service Tax	3337.73	6.52
Bangalore Service Tax	2796.46	5.46
Kolkata Service Tax	2023.30	3.95
Pune - III	1427.44	2.79
Hyderabad - II	1417.84	2.77
Ahmedabad Service Tax	834.33	1.63
Jaipur - I	621.57	1.21
Rajkot	594.91	1.16
Others	12655.02	24.70
Total	51226.88	100.00

The revenue receipts of the top ten Commissionerates in the year 2008-09 are reflected in Table-5 ^[5]. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 20205.11 crores during 2008-09 which is almost 33% of the total revenue receipts. Delhi-Service Tax, Bangalore-Service Tax, Chennai-Service Tax, Kolkata-Service Tax, Pune-III, Hyderabad-II, Ahmadabad-Service Tax, Chennai LTU and Bangalore LTU are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs.45207.57 crores during 2008-09, which is 74.16% of the total all India Service Tax revenue receipts.

Table 5: Top Ten Commissionerates in 2008-09.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai - I	20205.11	33.15
Delhi St	9906.05	16.25
Bangalore ST	3455.56	5.67
Chennai ST	3367.86	5.52
Kolkata ST	2437.24	4.00
Pune - III	1648.70	2.70
Hyderabad - II	1646.47	2.70
Ahmedabad ST	999.31	1.64
Chennai LTU	771.07	1.26
Bangalore LTU	770.20	1.26
Others	15750.87	25.84
Total	60958.44	100.00

The revenue receipts of the top ten Commissionerates in the year 2009-10 are reflected in Table-6 [6]. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 18440.84 crores during 2009-10, which is almost 32% of the total revenue receipts. Delhi-Service Tax, Bangalore-Service Tax, Chennai-Service Tax, Kolkata- Service Tax, Hyderabad-II, Pune-III, Ahmadabad- Service Tax, Bangalore LTU and Delhi LTU are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs.42408.78 crores during 2009-10, which is 72.96% of the total all India Service Tax

revenue receipts, thus indicating that the service sector is presently concentrated in bigger cities. However, there is an ample scope and potential for larger Service Tax collection at other locations.

Table 6: Top Ten Commissionerates in 2009-10.

Commissionerate	Revenue Rs. Crores	Percentage
Mumbai - I	18440.84	31.72
Delhi ST	9662.15	16.62
Bangalore ST	3175.00	5.46
Chennai ST	3071.90	5.28
Kolkata ST	2421.43	4.17
Hyderabad – II	1527.46	2.63
Pune – III	1450.69	2.50
Ahmedabad ST	919.37	1.58
Bangalore LTU	896.00	1.54
Delhi LTU	843.94	1.45
Other	15718.69	27.04
Total	58127.47	100.00

2.2 Month Wise Service Tax Revenue Collection 2005-06 to 2009-10

The progress of the month wise revenue collection for the financial years 2005-06 to 2009-10 is shown in the Table-7 [7].

Table 7: All India Month wise Service Tax Revenue in Rs. Crores

Sr. No.	Month	2005-06	2006-07	2007-08	2008-09	2009-10
1	April	632.00	923.44	1395.81	2263.22	2265.47
2	May	1239.00	1975.34	2956.05	3857.82	3696.5
3	June	1353.00	2187.98	2962.55	3693.93	3573.32
4	July	1798.00	3082.65	4186.13	5096.27	5150.85
5	August	1533.00	2602.74	3542.85	4438.15	4214.3
6	September	1603.00	2584.72	3272.86	4752.41	4289.45
7	October	2152.00	3547.19	4888.15	6490.40	5766.23
8	November	1715.00	2812.01	3766.29	4518.78	3973.96
9	December	1794.00	2994.96	4409.27	4243.81	4057.83
10	January	2400.00	3887.33	5157.13	6166.11	5704.93
11	February	1976.00	3202.50	4523.63	4659.41	4497.1
12	March	4858.00	7680.87	10071.86	10521.58	11146.4
	Total	23053.00	37481.73	51132.58	60701.89	58336.36

(Source:-As Reported By the Pr. C.C.A, New Delhi)

The Table- 7 provides All India Month wise Service Tax Revenue in Rupees Crores during 2005-06 to 2009-10. There is month wise increase in service tax revenue during the period 2005-06 to 2008-09. In the year 2009-10 except in the month April, July and March service tax revenue was

decreased comparing to the year 2008-09. It shows overall increase in month wise service tax revenue during period 2005-06 to 2008-09. The service tax revenue decreased in the year 2009-10 due to decrease in service tax rate.

Table 8: All India Month wise Service Tax Revenue Trend

Sr. No.	Month	2005-06	2006-07	2007-08	2008-09	2009-10
1	April	100	146	221	358	358
2	May	100	159	239	311	298
3	June	100	162	219	273	264
4	July	100	171	233	283	286
5	August	100	170	231	290	275
6	September	100	161	204	296	268
7	October	100	165	227	302	268
8	November	100	164	220	263	232
9	December	100	167	246	237	226
10	January	100	162	215	257	238
11	February	100	162	229	236	228
12	March	100	158	207	217	229
	Total	100	163	222	263	253

Table-8 shows the Trend of All India month wise service tax revenue during 2005-06 to 2009-10 ^[8]. In this table 2005-06 is treated as base year and monthly service tax revenue in this year is assumed as 100. The data in Table-7 is reduced in the trend percentage form by considering service tax revenue figure in the respective month divided by service tax revenue figure in the base year month and multiplying it by 100. The above table shows increase in trend of service tax revenue during 2005-06 to 2008-09 in respect of all months with certain exceptions. The trend in the year 2009-10 except for the month April, July and March shows declining trend which is due to reduction in service tax rate.

2.3 Top Ten Services Based On Revenue Collection 2002-03 to 2009-10

The revenue collection in 2002-03 of the top ten services is as shown in the Table-9 ^[9]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2002-03 of top ten services was, Telephone 38.26%, Insurance 15.62%, Port Services 4.71%, B Advertising 4.24% Banking & Others 4.23%, Construction Engineer 3.59%, Courier 3.08%, Insurance Auxiliary 2.54%, Stock Broker 2.45% Broadcasting 2.19% and Other Services 19.07%.

Table 9: Top Ten Services in 2002-03.

Service	Revenue Rs. Crores	Percentage
Telephone	1578.21	38.26
Insurance	644.49	15.62
Port Services	194.47	4.71
Advertising	174.73	4.24
Banking & Other	174.56	4.23
Cons. Engineer	148.15	3.59
Courier	127.23	3.08
Insurance Aux. Service	104.83	2.54
Stock Broker	101.23	2.45
Broadcasting	90.45	2.19
Other Services	786.54	19.07
Total	4124.89	100.00

The revenue collection in 2003-04 of the top ten services is as shown in the Table-10 ^[10]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2003-04 of top ten services was, Telephone 34.12%, Insurance 13.18%, Port Services 4.56%, Aux. Ser. Life Insu. 4.06%. Banking & Others 3.90%, Construction Engineer 3.56%, Insurance Auxiliary 3.47%, Stock Broker 3.17%, Courier 2.88%, Advertising 2.79% and Other Services 24.33%.

Table 10: Top Ten Services in 2003-04.

Service	Revenue Rs. Crores	Percentage
Telephone	2692.33	34.12
Insurance	1039.58	13.18
Port Services	359.45	4.56
Aux. Ser. Life Insu.	320.04	4.06
Banking & Other	307.65	3.90
Cons. Engineer	280.68	3.56
Insurance Aux. Service	273.43	3.47
Stock Broker	249.99	3.17
Courier	227.01	2.88
Advertising	220.29	2.79
Other Services	1919.52	24.33
Total	7889.97	100.00

The revenue collection in 2004-05 of the top ten services is as shown in the Table-11 ^[11]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2004-05 of top ten services was, Telephone 27.71%, Insurance 8.88%, Banking & Others 7.37%, Insurance Auxiliary 5.02%, Port Services 4.30%, Business Auxiliary Services 3.71%, Construction Engineer 3.31%, Courier 2.76%, Stock Broker 2.65%, Advertising 2.48% and Other Services 31.80%.

Table 11: Top Ten Services in 2004-05.

Service	Revenue Rs. Crores	Percentage
Telephone	3934.36	27.71
Insurance	1260.52	8.88
Banking & Other	1046.78	7.37
Insurance Aux. Service	713.29	5.02
Port Services	610.68	4.30
Business Aux. Service	527.22	3.71
Cons. Engineer	469.72	3.31
Courier	391.53	2.76
Stock Broker	375.89	2.65
Advertising	351.80	2.48
Other Services	4514.40	31.80
Total	14196.19	100.00

The revenue collection in 2005-06 of the top ten services is as shown in the Table-12 ^[12]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2005-06 of top ten services was, Telephone 18.06%, Banking & Others 8.48%, Business Auxiliary Services 6.40%, G.T.O./ G.T.A 6.11%. Insurance 5.59%, Insurance Auxiliary 5.28%, Maint. & Repairs 3.75%, Stock Broker 3.57%, Construction Services 2.88%, Port Services 2.87% and Other Services 37.02%.

Table 12: Top Ten Services in 2005-06.

Service	Revenue Rs. Crores	Percentage
Telephone	4164.24	18.06
Banking & Other	1953.81	8.48
Business Aux. Service	1474.74	6.40
G.T.O./G.T.A.	1409.27	6.11
Insurance	1288.98	5.59
Insurance Aux Service	1216.22	5.28
Maint. & Repairs	863.50	3.75
Stock Broker	823.38	3.57
Construction Services	663.83	2.88
Port Services	660.84	2.87
Other Services	8533.81	37.02
Total	23052.62	100.00

The revenue collection in 2006-07 of the top ten services is as shown in the Table-13 ^[13]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2006-07 of top ten services was, Telephone 15.27%, Banking & Others 7.83%, Business Auxiliary Services 7.80%, Insurance 6.60%, G.T.O./G.T.A 6.55%. Construction Services 4.10%, Maint. & Repairs 3.69%, Cons. Engineer 3.37%, Insurance Auxiliary 3.35%, Stock Broker 2.74%, and Other Services 38.70%.

Table 13: Top Ten Services in 2006-07.

Service	Revenue Rs. Crores	Percentage
Telephone	5723.10	15.27
Banking & Other	2935.76	7.83
Business Aux. Service	2923.30	7.80
Insurance	2471.96	6.60
G.T.O./G.T.A..	2456.63	6.55
Construction Services	1538.31	4.10
Maint. & Repairs	1384.71	3.69
Cons. Engineer	1261.79	3.37
Insurance Aux Service	1253.82	3.35
Stock Broker	1026.06	2.74
Other Services	14506.29	38.70
Total	37481.73	100.00

The revenue collection in 2007-08 of the top ten services is as shown in the Table-14^[14]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2007-08 of top ten services was, Business Auxiliary 7.42%, Banking & Others 7.23%, Telephone 5.94%, G.T.O./G.T.A. 5.54%, Insurance 5.47%, Telecommunication Services 5.10%, Business Support 4.34%, Construction Services 3.91%, Maint. & Repairs 3.47%, Insurance Auxiliary 3.44%, and Other Services 48.14%.

Table 14: Top Ten Services in 2007-08.

Service	Revenue Rs. Crores	Percentage
Business Aux. Service	3796.24	7.42
Banking & Other	3694.51	7.23
Telephone	3035.87	5.94
G.T.O./G.T.A..	2833.75	5.54
Insurance	2797.91	5.47
Telecommunication	2607.14	5.10
Business Support	2221.51	4.34
Construction Services	1996.97	3.91
Maint. & Repairs	1774.35	3.47
Insurance Aux. Service	1757.76	3.44
Other Services	24616.57	48.14
Total	51132.58	100.00

The revenue collection in 2008-09 of the top ten services is as shown in the Table-15^[15]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2008-09 of top ten services was, Telecommunication 9.64%, Business Auxiliary 6.80%, Banking & Others 6.45%, Insurance 5.40%, G.T.O./ G.T.A. 5.29%, Renting of Immovable Property 4.25%, Maint. & Repairs 3.76%, Cons. Engineer 3.72%, Manpower Recruitment Agency 3.46%, Insurance Auxiliary 3.44%, and Other Services 47.80%.

Table 15: Top Ten Services in 2008-09.

Service	Revenue Rs. Crores	Percentage
Telecommunication	5853.97	9.64
Business Aux. Service	4130.76	6.80
Banking & Other	3914.32	6.45
Insurance	3278.88	5.40
G.T.O./G.T.A..	3211.82	5.29
Renting of Immovable Property	2577.14	4.25
Maint. & Repairs	2280.31	3.76
Cons. Engineer	2257.73	3.72
Manpower Recruitment Agency	2097.52	3.46
Insurance Aux Service	2086.96	3.44
Other Services	29012.48	47.80
Total	60701.89	100.00

The revenue collection in 2009-10 of the top ten services is as shown in the Table-16^[16]. (Percentage shown is the share of the service category in All-India Revenue Collection) Service wise revenue as percentage of total revenue in the financial year 2009-10 of top ten services was Banking & Others 6.97%, Telecommunication 6.91%, Business Auxiliary 6.24%, Insurance 5.36%, G.T.O./G.T.A. 4.51%, Maint. & Repairs 3.80%, Insurance Auxiliary 3.64%, Cons. Engineer 3.56%, Manpower Recruitment Agency 3.56%, Renting of Immovable Property 3.45% and Other Services 51.99%.

Table 16: Top Ten Services in 2009-10.

Service	Revenue Rs. Crores	Percentage
Banking & Other	4063.58	6.97
Telecommunication	4031.04	6.91
Business Auxiliary	3642.56	6.24
Insurance	3125.49	5.36
G.T.O./G.T.A..	2628.62	4.51
Maint. & Repairs	2217.20	3.80
Insurance Auxiliary	2126.22	3.64
Cons. Engineer	2077.76	3.56
Manpower Recruitment Agency	2077.40	3.56
Renting of Immovable Property	2015.05	3.45
Other Services	30331.44	51.99
Total	58336.36	100.00

Top 10 services together contributed a share of Rs. 28004.92 crores, which was 48.01% of the total revenue of Rs.58336.36 crores. The Banking & other Services with a contribution of Rs.4063.58 crores was the No.1 contributor to the overall receipts.

2.4 Comparison of Service Wise Revenue for 2008-09 Vis-À-Vis 2009-10

Revenue of Financial Year 2008-09 and 2009-10 are compared by computing difference between two years revenue and percentage of increase or decrease over the two years revenue^[17]. The percentage is calculated taking difference amount of revenue and revenue of financial year 2008-09.

This comparison shows that there is increase in revenue of 47 services which is Rs.3800.81 crores in total and average increase in revenue per service becomes Rs.80.87 crores. The top five services on the basis of increase in revenue in the financial year 2009-10 over 2008-09 are Information Technology Software for use in course or furtherance of business or commerce Rs.661.12 crores (increase by 76.13%), Works Contract Rs.539.92 crores (increase by 41.34%), Supply of tangible goods including machinery, equipment and appliances for use without transferring right of processing and effective control of machinery 531.18 crores (increase by 115.89%), Business Support Services Rs.332.06 crores ((increase by 20.71%), Mining of Mineral Oil or Gas Rs.236.46 (increase by 28.74%), It also shows that there is decrease in revenue of 64 services which is Rs.6166.34 crores in total and average decrease in revenue per service becomes Rs.96.35 crores. The top five services on the basis of decrease in revenue in the financial year 2009-10 over 2008-09 are Telecommunication Services Rs.1822.93 crores (decrease by 31.14%), GTO/GTA Services Rs.583.20 crores (decrease by 18.16%), Renting of Immovable Property Rs.562.09 (decrease by 21.81%), Business Auxiliary Services Rs.488.2 (decrease by 11.82%),

Credit Card Debit Card Charge Card or other payment card related service Rs.283.99 crores (decrease by 39.63%).

Out of 20 Services yielding revenue above Rs.1000 crores, 8 services have shown substantial growth as compared to the previous year's revenue which are Information technology software for use in course or furtherance of business or commerce, Works Contract, Mining of mineral oil or gas, Security Agency, Stock Broker, Business Support Service, Banking & Other, Insurance Auxiliary Services.

3. Conclusions

To study the topic under research a theoretical and numerical data is considered. The researcher collected authentic data from the Department of Revenue, Ministry of Finance, Government of India. The collected data is analyzed by using accounting techniques and statistical techniques. In addition computer assisted techniques also used. These techniques are comparative statements and trend statements. On the basis such analysis of topic under study the following conclusions were drawn.

1. The revenue receipts of the top ten Commissionerates during 2009-10 are reflected in Table-6. Out of these, Mumbai Service Tax Commissionerate alone contributed Rs. 18440.84 crores which is almost 32% of the total revenue receipts. Delhi-Service Tax, Bangalore- Service Tax, Chennai-Service Tax, Kolkata- Service Tax, Hyderabad-II, Pune-III, Ahmadabad- Service Tax, Bangalore LTU and Delhi LTU are the other major revenue earning Commissionerates. Total contribution of the Top Ten Commissionerates was Rs. 42408.78 crores during 2009-10, which is 72.96% of the total all India Service Tax revenue receipts, thus indicating that the service sector is presently concentrated in bigger cities. However, there is an ample scope and potential for larger Service Tax collection at other locations.
2. As per Table-7 All India Month Wise Service Tax Revenue during the period 2005-06 to 2009-10 indicates that highest revenue collection was in the month of March and smallest revenue collection was in the month of April. The Table-5.19 shows increase in trend of service tax revenue during 2005-06 to 2008-09 in respect of all months with certain exceptions. The trend in the year 2009-10 except for the month April, July and March shows declining trend.
3. As per Table-16 Service wise revenue as percentage of total revenue in the financial year 2009-10 of top ten services was Banking & Others 6.97%, Telecommunication 6.91%, Business Auxiliary 6.24%, Insurance 5.36%, G.T.O./ G.T.A. 4.51%, Maint. & Repairs 3.80%, Insurance Auxiliary 3.64%, Cons. Engineer 3.56%, Manpower Recruitment Agency 3.56%, Renting of Immovable Property 3.45% and Other Services 51.99%.
4. Comparison of service wise revenue for 2008-09 vis-à-vis 2009-10 shows that there is increase in revenue of 47 services which is Rs.3800.81 crores in total and average increase in revenue per service becomes Rs.80.87 crores.
5. Comparison of service wise revenue for 2008-09 vis-à-vis 2009-10 also shows that there is decrease in revenue of 64 services which is Rs.6166.34 crores in total and average decrease in revenue per service becomes Rs.96.35 crores.

6. The revenue contribution of other than top ten services in the total revenue of respective financial year was 19.07% in 2002-03, 24.33% in 2003-04, 31.80% in 2004-05, 37.02% in 2005-06, 38.70% in 2006-07, 48.14% in 2007-08, 47.80% in 2008-09 and 51.99% in 2009-10. It indicates that revenue from other than top ten services shows increasing trend.

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3. On the basis of Service Tax Revenue Collection 2006-07 as Reported by Commissionerates.
4. On the basis of Service Tax Revenue Collection 2007-08 as Reported by Commissionerates.
5. On the basis of Service Tax Revenue Collection 2008-09 as Reported by Commissionerates.
6. On the basis of Service Tax Revenue Collection 2009-10 as Reported by Commissionerates.
7. As Reported by the Office of The Principal Chief Controller of Accounts, New Delhi.
8. On the basis of Month wise Service Tax Revenue Collection 2005-06 to 2009-10 As Reported by the Office of The Principal Chief Controller of Accounts, New Delhi.
9. Based on Service Wise Revenue Collection 2002-03 As Reported by the Pr. C.C.A. New Delhi.
10. Based on Service Wise Revenue Collection 2003-04 As Reported by the Pr. C.C.A. New Delhi.
11. Based on Service Wise Revenue Collection 2004-05 As Reported by the Pr. C.C.A. New Delhi.
12. Based on Service Wise Revenue Collection 2005-06 As Reported by the Pr. C.C.A. New Delhi.
13. Based on Service Wise Revenue Collection 2006-07 As Reported by the Pr. C.C.A. New Delhi.
14. Based on Service Wise Revenue Collection 2007-08 As Reported by the Pr. C.C.A. New Delhi.
15. Based on Service Wise Revenue Collection 2008-09 As Reported by the Pr. C.C.A. New Delhi.
16. Based on Service Wise Revenue Collection 2009-10 As Reported by the Pr. C.C.A. New Delhi.