

SURVEY AND MAP MAKING

Date of Introduction: 16.06.2005 vide Notification NO.15/2005 dated 07.06.2005

Definitions:

“survey and map-making” means geological, geophysical or any other prospecting, surface, sub-surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral; (section 65(104b))

“taxable service” means any service provided or to be provided to any person, by any other person, other than by an agency under the control of, or authorised by, the Government, in relation to survey and map-making; (section 65(105)(zzzc))

Value of Taxable Service:

The value of taxable service shall be the gross amount charged by the service provider for providing such service and the money value of any other consideration (if any) received for providing such service. The value of taxable service shall be determined as per the provisions made under section 67 of the Finance Act, read with Service Tax (Determination of Value) Rules, 2006

Who is responsible to pay Service Tax:

The service provider is responsible to pay service tax. However, in cases, where the provider of taxable service is located **outside** India and the recipient of service is located **in** India, the recipient of service is responsible for payment of service tax. The responsibility to pay service tax under such situations is determined by the provisions made under section 66A of the Finance Act, 1994, read with Taxation of Services (Provided from outside India and received in India) Rules, 2006

Scope of Service:

Any service provided or to be provided to any person, by any other person, other than by an agency under the control of, or authorised by, the Government, in relation to survey and map-making is taxable under sub-clause (zzzc) of section 65(105) of the Finance Act, 1994. ‘Survey and map-making’ has been defined under clause (104b) of section 65 of the Finance Act, 1994.

This service covers geological, geophysical, geochemical and other prospecting services by studying the properties of the earth and rock formation and structures. It also includes services providing information on sub-surface earth formations by different methods such as seismographic, gravimetric, magnetometric methods or other sub-surface surveying methods.

Further, it covers surface surveying, services of gathering information on the shape, position or boundaries of a portion of earth’s surface by methods such as transit, photogrammetric, or hydrographic, for the purpose of preparing maps. It also includes surveying or collection of data by satellites.

'Survey and exploration of minerals', which is a taxable service under subclause (zzv) of section 65(105) since 2004, covers specified services rendered in relation to location or exploration of deposits of mineral, oil or gas. The new taxable service of 'survey and map-making' classifiable under sub-clause (zzzc) of section 65(105) of the Finance Act, 1994, covers other such activities excluding "survey and exploration of minerals" classifiable under sub-clause (zzv) of section 65(105) since 2004 .

Map making consists of preparation or revision of maps of all kinds such as topographic, hydrographic, roads, planimetric, cadastral, city maps etc. using various information sources.

However, survey and map-making services rendered by an agency under the control of the Government or authorised by the Government, such as 'Survey of India' are specifically excluded and are outside the scope of this service.

(Ref: Board's Circular No. F.No.B1/ 6 /2005-TRU dated 27.07.2005)

General Exemptions:

Sr.No.	Notification No.	Nature of exemption
1	16/2002	Services provided to United nations or any International Organisation
2	12/2003	Exemption to value of goods and material sold during the course of providing taxable service, subject to conditions laid down in the notification.
3	4/2004	Service provided to a developer of Special Economic Zone or Unit located in SEZ
4	6/2005	Exemption from service tax for taxable services upto gross value of Rs. 4 lakhs, in case of service providers whose gross turnover for the preceding financial year was less than Rs. 4 lakhs (w.e.f 01.04.2005)