

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 28th June, 2010

Notification No. 36/2010 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services specified in clause (A) of section 76 of the Finance Act, 2010 (14 of 2010) other than services referred to in clause (zzc) and (zzzz) of sub-section (105) of section 65 of the Finance Act from so much of the service tax leviable thereon under section 66 of the Finance Act as is in excess of the service tax calculated on a value which is equivalent to the amount of advance payment received before the said appointed date.

Explanation.- For the purpose of this notification,

- (i) "appointed date" means the 1st day of July, 2010;
- (ii) "advance payment" means consideration received for the said taxable services to be provided.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 334/3/2010 -TRU]

(K.S.V.V.Prasad)
Under Secretary to the Government of India

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Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 28th June, 2010

Notification No. 37/2010-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2009-Service Tax, dated the 7th July, 2009, G.S.R. 489 (E), dated the 7th July, 2009.

2. In the said notification, in the Table, after S.No.17 for the entries in column (1), (2), (3) and (4), the following entries shall be inserted, namely:-

| | | | |
|-----|-------|---|--|
| 18. | (zzm) | Service provided by airports authority or any other person in any airport in respect of the export of said goods. | |
|-----|-------|---|--|

F. No. 334/03/2010-TRU

(K.S.V.V. Prasad)
Under Secretary to the Government of India

Note.- The principal notification No. 17/2009-Service Tax, dated the 7th July, 2009, was published vide number G.S.R. 489(E), dated the 7th July, 2009 and was last amended vide notification No.40/2009-Service Tax, dated the 30 th September 2009, published vide G.S.R. 712 (E) dated the 30 th September, 2009.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 28th June, 2010

Notification No. 38/2010-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of commercial or industrial construction referred to in sub-clause (zzq) of clause 105 of section 65 of the Finance Act, when provided wholly within the port or other port, for construction, repair, alteration and renovation of wharves, quays, docks, stages, jetties, piers and railways, from the whole of service tax leviable thereon under section 66 of the Finance Act.

2. This notification shall come into force on 1st day of July, 2010.

F. No. 334/03/2010-TRU

(K.S.V.V. Prasad)
Under Secretary to the Government of India

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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 28th June, 2010

Notification No. 39/2010 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2010.

(2) They shall come into force on the 1st day of July, 2010.

2. In the Service Tax Rules, 1994 (hereinafter referred to as the said Rules), in rule 4A, in sub-rule (1), after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided that in case the provider of taxable service is aircraft operator providing the service of air transport of passenger, an invoice, a bill or as the case may be, challan shall include ticket in any form by whatever name called and whether or not containing registration number of the service provider, classification of the service received and address of the service receiver but containing other information in such documents as required under this sub-rule.”.

F.No.334/3/2010-TRU

(K.S.V.V.Prasad)

Under Secretary to the Government of India

Note.- The principal rules were notified *vide* notification No. 2/94-Service Tax, dated the 28th June 1994 and published in the Gazette of India, Extraordinary *vide* number G.S.R.546 (E), dated the 28th June 1994 and were last amended *vide* notification No. 10/2009-Service Tax, dated the 17th March, 2009 which was published *vide* number G.S.R. 171 (E), dated the 17th March, 2009.

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Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 28th June, 2010

Notification No. 40/2010-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2006-Service Tax, dated the 1st March, 2006, G.S.R. 115(E), dated the 1st March, 2006, with effect from the 1st day of July, 2010, namely:-

In the said notification, in the Table,

- (i) in S.No.3 for the entry in column (2), for the letters and brackets "(o)", letters and brackets "(o) or (zn) or (ztl) or (zzm)" shall be substituted;
- (ii) in S.No.5 for the entry in column (2), for the letters and brackets "(zdz)", letters and brackets "(zdz) or (zn) or (ztl) or (zzm)" shall be substituted;
- (iii) in S.No.6 for the entry in column (2), for the letters and brackets "(zdp)", letters and brackets "(zdp) or (zn) or (ztl) or (zzm)" shall be substituted;
- (iv) in S.No.7 for the entry in column (2), for the letters and brackets "(zdz)", letters and brackets "(zdz) or (zn) or (ztl) or (zzm)" shall be substituted;
- (v) in S.No.7(a) for the entry in column (2), for the letters and brackets "(zdz)", letters and brackets "(zdz) or (zn) or (ztl) or (zzm)" shall be substituted;
- (vi) in S.No.10 for the entry in column (2), for the letters and brackets "(zzzh)", letters and brackets "(zzzh) or (zn) or (ztl) or (zzm)" shall be substituted;
- (vii) in S.No.10(a) for the entry in column (2), for the letters and brackets "(zzzh)", letters and brackets "(zzzh) or (zn) or (ztl) or (zzm)" shall be substituted;
- (viii) in S.No.11 for the entry in column (2), for the letters and brackets "(zzzp)", letters and brackets "(zzzp) or (zn) or (ztl) or (zzm)" shall be substituted.

(F. No. 334/03/2010-TRU)

(K.S.V.V. Prasad)
Under Secretary to the Government of India

Note.- The principal notification No.1/2006-Service Tax , dated the 1st March 2006, was published vide number G.S.R.115(E), dated the 1st March, 2006 and last amended vide notification No.29/2010-Service Tax dated the 22nd June, 2010, published vide number G.S.R.535(E), dated the 22nd June 2010.

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 28th June, 2010

Notification No. 41/2010 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the following services when provided wholly within the port or other port or airport, namely,-

- (i) taxable service provided by a cargo handling agency in relation to, agricultural produce or goods intended to be stored in a cold storage;
- (ii) taxable service provided by storage or warehouse keeper in relation to storage and warehousing of agricultural produce or any service provided for storage of or any service provided by a cold storage;
- (iii) taxable service in relation to transport of export goods in an aircraft by an aircraft operator;
- (iv) taxable service of site formation and clearance, excavation and earthmoving and demolition and such other similar activities.

2. This notification shall come into force on 1st day of July, 2010.

[F. No. 334/3/2010 -TRU]

(K.S.V.V.Prasad)
Under Secretary to the Government of India

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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 28th June, 2010

Notification No. 42/2010-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of commercial or industrial construction referred to in sub-clause (zzq) of clause 105 of section 65 of the Finance Act, when provided wholly within the airport, from the whole of service tax leviable thereon under section 66 of the Finance Act.

2. This notification shall come into force on 1st day of July, 2010.

F. No. 334/03/2010-TRU

(K.S.V.V. Prasad)
Under Secretary to the Government of India