

[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 22nd June, 2010

Notification No. 24/2010 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by clauses (A) and (B) of section 76 of the Finance Act, 2010 (14 of 2010), the Central Government hereby appoints the 1st day of July, 2010, as the date on which the provisions of the said Act shall come into force.

[F. No. B-1/24 /2010 -TRU]

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

[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 22nd June, 2010

Notification No. 25/2010 - 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 air transport of passengers referred to in sub-clause (zzzo) of clause (105) section 65 of the Finance Act, in respect of persons specified below, from the whole of the service tax leviable thereon under section 66 of the Finance Act,-

- (i) a person who has arrived at a customs airport from a place outside India and is in transit through India, provided that he does not pass through immigration and does not leave customs area and continues his journey to a place outside India; and
- (ii) a person employed or engaged by the aircraft operator in any capacity on board the aircraft;

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

[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 22nd June, 2010

Notification No. 26/2010 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by clause (aa) of sub-section (2) of section 94 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 services referred to in clause (zzzo) of sub-section (105) of section 65 of Finance Act, 1994 from so much of service tax as is in excess of,-

(a) ten percent of the gross value of the ticket or rupees one hundred per journey, whichever is less, for passengers travelling in any class, within India;

(b) ten percent of the gross value of the ticket or rupees five hundred per journey, whichever is less, for passengers embarking in India for an international journey in economy class:

Provided that this exemption shall not apply in cases where –

the credit of duty paid on inputs used for providing such taxable service has been taken under the provisions of the CENVAT Credit Rules, 2004 ;

Explanation,- For the purposes of this notification, economy class in an aircraft means,—

(i) where there is more than one class of travel, the class attracting the lowest standard fare; or

(ii) where there is only one class of travel, that class.

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

[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 22nd June, 2010

Notification No. 27/2010 - 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 referred to in sub-clause (zzzo) of clause (105) of section 65 of the said Act, for passengers embarking on a journey originating or terminating in an airport located in the state of Arunachal Pradesh or Assam or Manipur or Meghalaya or Mizoram or Nagaland or Sikkim or Tripura or at Baghdogra located in West Bengal, from the whole of service tax leviable thereon under section 66 of the said Act.

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

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

(K.S.V.V.Prasad)

Under Secretary to the Government of India

[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 22nd June, 2010

Notification No. 28/2010 - 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 construction of complex referred to in sub-clause (zzzh) of clause (105) of section 65 of the Finance Act, when provided to Jawaharlal Nehru National Urban Renewal Mission and Rajiv Awaas Yojana, from the whole of the 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

[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 22nd June, 2010

Notification No. 29/2010 - 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 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 on and from the 1st day of July, 2010, namely :-

In the said notification, in the Table, after S. No. 7 and 10 and the entries relating thereto, the following S. No 7(a) and 10(a) and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“7(a).	(zzq)	Commercial or Industrial Construction	This exemption shall not apply in cases where the taxable services provided are only completion and finishing services in relation to building or civil structure, referred to in sub-clause (c) of clause (25b) of section 65 of the Finance Act. Explanation.- The gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider. This exemption shall not apply in cases where the cost of land has been separately recovered from the buyer by the builder or his representative.	25”;
“10(a).	(zzzh)	Construction of Complex	This exemption shall not apply in cases where the taxable services provided are only completion and finishing services in relation to residential complex, referred to in sub-clause (b) of clause (30a) of section 65 of the Finance Act. Explanation.- The gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider. This exemption shall not apply in cases where the cost of land has been separately recovered from the buyer by the builder or his representative.	25”.

[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.09/2010-Service Tax dated the 27th February, 2010, published vide number G.S.R.153(E), dated the 27th February 2010.

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 22nd June, 2010

Notification No. 30/2010 - 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 services referred to in clause (zzzn) of sub-section (105) of section 65 of Finance Act, 1994, when provided for:-

(i) tournaments or championships organized by any of the National Sports Federations or Federations affiliated to such National Sports Federations, where the participating teams or individuals represent any District, State or Zone;

(ii) tournaments or championships organized by Association of Indian Universities – Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India (for the physically challenged), Special Olympics Bharat (for the mentally challenged);

(iii) tournaments or championships organized by the Central Civil Services Cultural and Sports Board;

(iv) tournaments or championships organized as part of National Games, by the Indian Olympic Association;

(v) tournaments or championships organized under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme

from the whole of the service tax leviable thereon under section 66 of the Finance Act.

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

[F. No. 334 / 03 /2010 -TRU]

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

[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 22nd June, 2010

Notification No. 31/2010 - 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 within a port or an airport:-

- (i) repair of ships or boats or vessels belonging to the Government of India including Navy or Coast Guard or Customs but does not include Government owned Public Sector Undertakings;
- (ii) repair of ships or boats or vessels where such process of repair amounts to 'manufacture' and has the meaning assigned to it in clause (f) of Section 2 of the Central Excise Act, 1944;
- (iii) supply of water;
- (iv) supply of electricity;
- (v) treatment of persons by a dispensary, hospital, nursing home or multi-specialty clinic (except cosmetic or plastic surgery service);
- (vi) services provided by a school or centre to provide formal education other than those services provided by commercial coaching or training centre;
- (vii) services provided by fire service agencies.
- (viii) pollution control services

from the whole of the service tax leviable thereon under section 66 of the Finance Act.

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

[F. No. 334 / 03 /2010 -TRU]

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

[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 22nd June, 2010

Notification No. 32/2010 - 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 said Finance Act'), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided to any person, by a distribution licensee, a distribution franchisee, or any other person by whatever name called, authorized to distribute power under the Electricity Act, 2003(36 of 2003), for distribution of electricity, from the whole of service tax leviable thereon under section 66 of the said Finance Act.

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

[F.No. 356/13/2010 – TRU]

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

[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 22nd June, 2010

Notification No. 33/2010-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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.07/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, vide number G.S.R. 151(E), dated the 27th February, 2010, namely:-

2. In Para 2 of the said Notification, for the word and figure 'July, 2010', the word and figure 'January, 2011' shall be substituted.

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

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

Note.- The principal notification No. 07/2010-Service Tax, dated the 27th February, 2010, was published vide number G.S.R. 151(E), dated the 27th February, 2010 and last amended vide Notification No.20/2010-Service Tax, dated the 30th March, 2010, published vide number G.S.R. 253 (E) dated 30th March, 2010.

[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 22nd June, 2010

Notification No.34 /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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.08/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, vide number G.S.R. 152 (E), dated the 27th February, 2010, namely:-

2. In Para 2 of the said Notification, for the word and figure 'July, 2010', the word and figure 'January, 2011' shall be substituted.

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

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

Note.- The principal notification No. 08/2010-Service Tax, dated the 27th February, 2010, was published vide number G.S.R. 152(E), dated the 27th February, 2010 and last amended vide Notification No.21/2010-Service Tax, dated the 30th March,2010, published vide number G.S.R. 254 (E) dated 30th March, 2010.

[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 22nd June, 2010

Notification No.35/2010-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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.09/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, vide number G.S.R. 153 (E), dated the 27th February, 2010, namely:-

2. In Para 3 of the said Notification, for the word and figure 'July, 2010', the word and figure 'January, 2011' shall be substituted.

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

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

Note.- *The principal notification No. 09/2010-Service Tax, dated the 27th February, 2010, was published vide number G.S.R. 153(E), dated the 27th February, 2010 and last amended vide Notification No.22/2010-Service Tax, dated the 30th March,2010, published vide number G.S.R. 255 (E) dated 30th March, 2010.*

[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 22nd June, 2010

M.F.(D.R.) ORDER NO. 1/2010

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 95 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, hereby makes the following Order, namely :-

1. (1) This Order may be called as the Service Tax (Removal of Difficulty) Order, 2010.

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

2. For the purposes of sub-clauses (zzq) and (zzzh) of clause (105) of section 65 of the Finance Act, the expression 'authority competent' includes, besides any Government authority,-

(i) architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or

(ii) chartered engineer registered with the Institution of Engineers (India); or

(iii) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

who is authorised under any law for the time being in force, to issue a completion certificate in respect of residential or commercial or industrial complex, as a precondition for its occupation.

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

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