

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 25/2012-Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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 Act) and in supersession of notification number 12/2012- Service Tax, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 210 (E), dated the 17<sup>th</sup> March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

1. Services provided to the United Nations or a specified international organization;
2. Health care services by a clinical establishment, an authorised medical practitioner or para-medics;
3. Services by a veterinary clinic in relation to health care of animals or birds;
4. Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities;
5. Services by a person by way of-
  - (a) renting of precincts of a religious place meant for general public; or
  - (b) conduct of any religious ceremony;
6. Services provided by-
  - (a) an arbitral tribunal to -
    - (i) any person other than a business entity; or

(ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;

(b) an individual as an advocate or a partnership firm of advocates by way of legal services to,-

(i) an advocate or partnership firm of advocates providing legal services ;

(ii) any person other than a business entity; or

(iii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; or

(c) a person represented on an arbitral tribunal to an arbitral tribunal;

7. Services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies, on human participants by a clinical research organisation approved to conduct clinical trials by the Drug Controller General of India;

8. Services by way of training or coaching in recreational activities relating to arts, culture or sports;

9. Services provided to or by an educational institution in respect of education exempted from service tax, by way of,-

(a) auxiliary educational services; or

(b) renting of immovable property;

10. Services provided to a recognised sports body by-

(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body;

(b) another recognised sports body;

11. Services by way of sponsorship of sporting events organised,-

(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;

(b) 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 or Special Olympics Bharat;

(c) by Central Civil Services Cultural and Sports Board;

(d) as part of national games, by Indian Olympic Association; or

(e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

- (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
- (b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);
- (c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;
- (d) canal, dam or other irrigation works;
- (e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or
- (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the *Explanation 1* to clause 44 of section 65 B of the said Act;

13. Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-

- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
- (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;
- (c) a building owned by an entity registered under section 12 AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;
- (d) a pollution control or effluent treatment plant, except located as a part of a factory;  
or  
a structure meant for funeral, burial or cremation of deceased;

14. Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

- (a) an airport, port or railways, including monorail or metro;
- (b) a single residential unit otherwise than as a part of a residential complex;
- (c) low- cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable

Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;

(d) post-harvest storage infrastructure for agricultural produce including cold storages for such purposes; or

(e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;

15. Temporary transfer or permitting the use or enjoyment of a copyright covered under clauses (a) or (b) of sub-section (1) of section 13 of the Indian Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical, artistic works or cinematograph films;

16. Services by a performing artist in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, excluding services provided by such artist as a brand ambassador;

17. Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;

18. Services by way of renting of a hotel, inn, guest house, club, campsite or other commercial places meant for residential or lodging purposes, having declared tariff of a unit of accommodation below rupees one thousand per day or equivalent;

19. Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having (i) the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year, and (ii) a licence to serve alcoholic beverages;

20. Services by way of transportation by rail or a vessel from one place in India to another of the following goods -

(a) petroleum and petroleum products falling under Chapter heading 2710 and 2711 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;

(c) defence or military equipments;

(d) postal mail or mail bags;

(e) household effects;

(f) newspaper or magazines registered with the Registrar of Newspapers;

(g) railway equipments or materials;

- (h) agricultural produce;
- (i) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; or
- (j) chemical fertilizer and oilcakes;

21. Services provided by a goods transport agency by way of transportation of -

- (a) fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage;
- (b) goods where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or
- (c) goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;

22. Services by way of giving on hire -

- (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
- (b) to a goods transport agency, a means of transportation of goods;

23. Transport of passengers, with or without accompanied belongings, by -

- (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;
- (b) a contract carriage for the transportation of passengers, excluding tourism, conducted tour, charter or hire; or
- (c) ropeway, cable car or aerial tramway;

24. Services by way of vehicle parking to general public excluding leasing of space to an entity for providing such parking facility;

25. Services provided to Government, a local authority or a governmental authority by way of -

- (a) carrying out any activity in relation to any function ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or
- (b) repair or maintenance of a vessel or an aircraft;

26. Services of general insurance business provided under following schemes -

- (a) Hut Insurance Scheme;

- (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);
- (c) Scheme for Insurance of Tribals;
- (d) Janata Personal Accident Policy and Gramin Accident Policy;
- (e) Group Personal Accident Policy for Self-Employed Women;
- (f) Agricultural Pumpset and Failed Well Insurance;
- (g) premia collected on export credit insurance;
- (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;
- (i) Jan Arogya Bima Policy;
- (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);
- (k) Pilot Scheme on Seed Crop Insurance;
- (l) Central Sector Scheme on Cattle Insurance;
- (m) Universal Health Insurance Scheme;
- (n) Rashtriya Swasthya Bima Yojana; or
- (o) Coconut Palm Insurance Scheme;

27. Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-

- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and
- (b) a period of three years has not been elapsed from the date of entering into an agreement as an incubatee;

28. Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution -

- (a) as a trade union;
- (b) for the provision of carrying out any activity which is exempt from the levy of service tax; or
- (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;

29. Services by the following persons in respective capacities -

- (a) sub-broker or an authorised person to a stock broker;
- (b) authorised person to a member of a commodity exchange;

- (c) mutual fund agent to a mutual fund or asset management company;
- (d) distributor to a mutual fund or asset management company;
- (e) selling or marketing agent of lottery tickets to a distributor or a selling agent;
- (f) selling agent or a distributor of SIM cards or recharge coupon vouchers;
- (g) business facilitator or a business correspondent to a banking company or an insurance company, in a rural area; or
- (h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;

30. Carrying out an intermediate production process as job work in relation to -

- (a) agriculture, printing or textile processing;
- (b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);
- (c) any goods on which appropriate duty is payable by the principal manufacturer; or
- (d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year;

31. Services by an organiser to any person in respect of a business exhibition held outside India;

32. Services by way of making telephone calls from -

- (a) departmentally run public telephone;
- (b) guaranteed public telephone operating only for local calls; or
- (c) free telephone at airport and hospital where no bills are being issued;

33. Services by way of slaughtering of bovine animals;

34. Services received from a provider of service located in a non-taxable territory by -

- (a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;
- (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or
- (c) a person located in a non-taxable territory;

35. Services of public libraries by way of lending of books, publications or any other knowledge- enhancing content or material;

36. Services by Employees' State Insurance Corporation to persons governed under the Employees' Insurance Act, 1948 (34 of 1948);

37. Services by way of transfer of a going concern, as a whole or an independent part thereof;

38. Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;

39. Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.

2. Definitions. - For the purpose of this notification, unless the context otherwise requires, –

(a) "Advocate" has the meaning assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 ( 25 of 1961);

(b) "appropriate duty" means duty payable on manufacture or production under a Central Act or a State Act, but shall not include 'Nil' rate of duty or duty wholly exempt;

(c) "arbitral tribunal" has the meaning assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

(d) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognized by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(e) "authorised person" means any person who is appointed as such either by a stock broker (including trading member) or by a member of a commodity exchange and who provides access to trading platform of a stock exchange or a commodity exchange as an agent of such stock broker or member of a commodity exchange;

(f) "auxiliary educational services" means any services relating to imparting any skill, knowledge, education or development of course content or any other knowledge – enhancement activity, whether for the students or the faculty, or any other services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution;

(g) "banking company" has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act,1934(2 of 1934);

(h) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(i) "business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by Reserve Bank of India;

(j) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(k) "charitable activities" means activities relating to -

(i) public health by way of -

(a) care or counseling of (i) terminally ill persons or persons with severe physical or mental disability, (ii) persons afflicted with HIV or AIDS, or (iii) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(b) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion or spirituality;

(iii) advancement of educational programmes or skill development relating to,-

(a) abandoned, orphaned or homeless children;

(b) physically or mentally abused and traumatized persons;

(c) prisoners; or

(d) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife; or

(v) advancement of any other object of general public utility up to a value of,-

(a) eighteen lakh and seventy five thousand rupees for the year 2012-13 subject to the condition that total value of such activities had not exceeded twenty five lakhs rupees during 2011-12;

(b) twenty five lakh rupees in any other financial year subject to the condition that total value of such activities had not exceeded twenty five lakhs rupees during the preceding financial year;

(l) “commodity exchange” means an association as defined in section 2 (j) and recognized under section 6 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952);

(m) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(n) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(o) “distributor or selling agent” has the meaning assigned to them in clause (c) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), *vide* number G.S.R. 278(E), dated the 1st April, 2010 and shall include distributor or selling agent authorised by the lottery- organising State;

(p) "general insurance business" has the meaning assigned to it in clause (g) of section 3 of General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(q) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(r) “goods carriage” has the meaning assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(s) “governmental authority” means a board, or an authority or any other body established with 90% or more participation by way of equity or control by Government and set up by an Act of the Parliament or a State Legislature to carry out any function entrusted to a municipality under article 243W of the Constitution;

(t) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(u) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator (TBI) or Science and Technology Entrepreneurship Park (STEP) recognised by the

National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the TBI or the STEP to enable himself to develop and produce hi-tech and innovative products;

(v) “insurance company” means a company carrying on life insurance business or general insurance business;

(w) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(x) “life insurance business” has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(y) “original works” means has the meaning assigned to it in Rule 2A of the Service Tax (Determination of Value) Rules, 2006;

(z) “principal manufacturer” means any person who gets goods manufactured or processed on his account from another person;

(za) “recognized sports body” means - (i) the Indian Olympic Association, (ii) Sports Authority of India, (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations, (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government, (v) the International Olympic Association or a federation recognised by the International Olympic Association or (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zb) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zc) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;

(zd) “rural area” means the area comprised in a village as defined in land revenue records, excluding-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or

any area that may be notified as an urban area by the Central Government or a State Government;

(ze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zf) "specified international organization" means an international organization declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply;

(zg) "state transport undertaking" has the meaning assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zh) "sub-broker" has the meaning assigned to it in sub-clause (gc) of clause 2 of the Securities and Exchange Board of India (Stock Brokers and Sub-brokers) Regulations, 1992;

(zi) "trade union" has the meaning assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926).

3. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F. No.334/1/2012 -TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 26/2012- Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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 Act), and in supersession of notification number 13/2012- Service Tax, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 211 (E), dated the 17<sup>th</sup> March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of the description specified in column (2) of the Table

below, from so much of the service tax leviable thereon under section 66B of the said Act, as is in excess of the service tax calculated on a value which is equivalent to a percentage specified in the corresponding entry in column (3) of the said Table, of the amount charged by such service provider for providing the said taxable service, unless specified otherwise, subject to the relevant conditions specified in the corresponding entry in column (4) of the said Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Description of taxable service</b>	<b>Percent-age</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Services in relation to financial leasing including hire purchase	10	Nil.
2	Transport of goods by rail	30	Nil.
3	Transport of passengers, with or without accompanied belongings by rail	30	Nil.
4	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	70	(i) CENVAT credit on any goods classifiable under Chapters 1 to 22 of the Central Excise Tariff Act, 1985 (5 of 1986) used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
5	Transport of passengers by air, with or without accompanied belongings	40	CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
6	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes.	60	Same as above.
7	Services of goods transport agency in relation to transportation of goods.	25	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.
8	Services provided in relation to	70	Same as above.

	chit		
9	Renting of any motor vehicle designed to carry passengers	40	Same as above.
10	Transport of goods in a vessel	50	Same as above.
11	Services by a tour operator in relation to,-  (i) a package tour	25	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii) The bill issued for this purpose indicates that it is inclusive of charges for such a tour.
	(ii) a tour, if the tour operator is providing services solely of arranging or booking accommodation for any person in relation to a tour	10	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.  (ii) The invoice, bill or challan issued indicates that it is towards the charges for such accommodation.  (iii) This exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, only includes the service charges for arranging or booking accommodation for any person and does not include the cost of such accommodation.
	(iii) any services other than specified at (i) and (ii) above.	40	(i) CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii)The bill issued indicates that the amount charged in the bill is the gross amount charged for such a tour.
12.	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly except where entire consideration is received after issuance of completion certificate by the competent authority	25	(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii)The value of land is included in the amount charged from the service receiver.

*Explanation.* –

A. For the purposes of exemption at Serial number 1 -

(i) The amount charged shall be an amount, forming or representing as interest, i.e. the difference between the installments paid towards repayment of the lease amount and the principal amount contained in such installments;

(ii) the exemption shall not apply to an amount, other than an amount forming or representing as interest, charged by the service provider such as lease management fee, processing fee, documentation charges and administrative fee, which shall be added to the amount calculated in terms of (i) above.

B. For the purposes of exemption at Serial number 4 -

The amount charged shall be the sum total of the gross amount charged and the fair market value of all goods and services supplied in or in relation to the supply of food or any other article of human consumption or any drink (whether or not intoxicating) and whether or not supplied under the same contract or any other contract, after deducting-

(i) the amount charged for such goods or services supplied to the service provider, if any; and

(ii) the value added tax or sales tax, if any, levied thereon:

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.

C. For the purposes of exemption at Serial number 12 –

The amount charged shall be the sum total of the amount charged for the service including the fair market value of all goods and services supplied by the recipient(s) in or in relation to the service, whether or not supplied under the same contract or any other contract, after deducting-

(i) the amount charged for such goods or services supplied to the service provider, if any; and

(ii) the value added tax or sales tax, if any, levied thereon:

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.

2. For the purposes of this notification, unless the context otherwise requires,-

- a. "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical installments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount,
  - b. "package tour" means a tour wherein transportation, accommodation for stay, food, tourist guide, entry to monuments and other similar services in relation to tour are provided by the tour operator as part of the package tour to the person undertaking the tour,
  - c. "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours,
3. This notification shall come into force on the 1st day of July, 2012.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)  
Under Secretary to the Government of India

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[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)

**Notification No. 27/2012 - Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R. (E).- In exercise of the powers conferred by section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services provided by any person, for the official use of a foreign diplomatic mission or consular post in India, or for personal use or for the use of the family members of diplomatic agents or career consular officers posted therein from whole of the service tax leviable under section 66B of the said Act, subject to the following conditions, namely:-

- (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from service tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

- (ii) that in case of diplomatic agents or career consular officers posted in the foreign diplomatic mission or consular post in India, the Protocol Division of the Ministry of External Affairs or the Protocol Department of the State concerned issues to each of such diplomatic agent or career consular officer an identification card bearing unique identification number and containing a photograph and name of such diplomatic agent or career consular officer and the name of the foreign diplomatic mission or consular post in India, where he is posted;
  - (iii) that the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish to the provider of taxable service, a copy of such certificate duly authenticated by him or the authorised person, alongwith an undertaking in original, signed by him or the authorised person, bearing running serial number commencing from a financial year and stating that the services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family mentioning the unique identification number as appearing in the identification card issued to them and stating that the services received are for personal use of the said diplomatic agent or career consular officer or members of his/her family;
  - (iv) that the head of the foreign diplomatic mission or consular post or the authorized person shall maintain an account of the undertakings issued during a financial year and the account shall contain:-
    - (a) the serial number and date of issue of the undertakings;
    - (b) in case of personal use of diplomatic agents or career consular officers posted in the foreign diplomatic mission or consular post in India, the name, designation and unique identification number of the diplomatic agent or career consular officer in favour of whom the undertaking has been issued;
    - (c) the name and the registration number of the provider of taxable service; and
    - (d) the description of taxable service and invoice number.
  - (v) The invoice or bill, or as the case may be, the challan issued under the provisions contained in rule 4A of the Service Tax Rules, 1994, shall, in addition to the information required to be furnished under the said rule, contain the serial number and the date of the undertaking furnished by the said head of foreign diplomatic mission or consular post or in case of diplomatic agents or career consular officers posted in such foreign diplomatic mission or consular post in India, the unique identification number of the diplomatic agent or career consular officer, as the case may be; and
  - (vi) that the provider of taxable service shall retain the documents referred to in the conditions (i), (ii) and (iii) alongwith a duplicate copy of the invoice issued, for the purposes of verification.
2. In case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India or as the case may be, the identification card issued to a diplomatic agent or career consular officer, decides to withdraw any one or both of them subsequently, it shall communicate the withdrawal of such certificate or identification card, as the case may be, to the foreign diplomatic mission or consular post.
3. The exemption from the whole of the service tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate or identification card, as the case may be.

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 28/2012 - Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 66C and clause (hhh) of sub-section (2) of section 94 of the Finance Act, 1994 and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 9/2005-ST, dated the 3<sup>rd</sup> March, 2005 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 151 (E) dated the 3<sup>rd</sup> March, 2005 and the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 11/2006-ST dated the 19<sup>th</sup> May, 2006 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 227 (E) dated the 19<sup>th</sup> May, 2006, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules for the purpose of determination of the place of provision of services, namely:-

**1. Short title, extent and commencement.** - (1) These rules may be called the Place of Provision of Services Rules, 2012.

(2) They shall come into force on 1<sup>st</sup> day of July, 2012.

**2. Definitions.**- In these rules, unless the context otherwise requires,-

- (a) “Act” means the Finance Act, 1994 (32 of 1994);
- (b) “account” means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account;
- (c) “banking company” has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
- (d) “continuous journey” means a journey for which a single or more than one ticket or invoice is issued at the same time, either by one service provider or through one agent acting on behalf of more than one service provider, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued;
- (e) “financial institution” has the meaning assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);
- (f) “intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) between two or more persons, but does not include a person who provides the main service on his account.;
- (g) “leg of journey” means a part of the journey that begins where passengers embark or disembark the conveyance, or where it is stopped to allow for its servicing or refueling, and ends where it is next stopped for any of those purposes;
- (h) “location of the service provider” means-
  - (a). where the service provider has obtained a single registration, whether centralized or otherwise, the premises for which such registration has been obtained;
  - (b). where the service provider is not covered under sub-clause (a):
    - (i) the location of his business establishment; or
    - (ii) where the services are provided from a place other than the business establishment, that is to say, a fixed establishment elsewhere, the location of such establishment; or
    - (iii) where services are provided from more than one establishment, whether business or fixed, the establishment most directly concerned with the provision of the service; and
    - (iv) in the absence of such places, the usual place of residence of the service provider.
- (i) “location of the service receiver” means:-

- (a). where the recipient of service has obtained a single registration, whether centralized or otherwise, the premises for which such registration has been obtained;
- (b). where the recipient of service is not covered under sub-clause (a):
  - (i) the location of his business establishment; or
  - (ii) where services are used at a place other than the business establishment, that is to say, a fixed establishment elsewhere, the location of such establishment; or
  - (iii) where services are used at more than one establishment, whether business or fixed, the establishment most directly concerned with the use of the service; and
  - (iv) in the absence of such places, the usual place of residence of the recipient of service.

*Explanation:-*. For the purposes of clauses (h) and (i), “usual place of residence” in case of a body corporate means the place where it is incorporated or otherwise legally constituted.

*Explanation 2:-*. For the purpose of clause (i), in the case of telecommunication service, the usual place of residence shall be the billing address.

- (j) “means of transport” means any conveyance designed to transport goods or persons from one place to another;
- (k) “non-banking financial company” means-
  - (i) a financial institution which is a company; or
  - (ii) a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or
  - (iii) such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette specify;
- (l) “online information and database access or retrieval services” means providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network;
- (m) “person liable to pay tax” shall mean the person liable to pay service tax under section 68 of the Act or under sub-clause (d) of sub-rule (1) of rule 2 of the Service Tax Rules, 1994;
- (n) “provided” includes the expression “to be provided”;
- (o) “received” includes the expression “to be received”;
- (p) “registration” means the registration under rule 4 of the Service Tax Rules, 1994;

(q) “telecommunication service” means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electro-magnetic means but shall not include broadcasting services.

(r) words and expressions used in these rules and not defined, but defined in the Act, shall have the meanings respectively assigned to them in the Act.

**3. Place of provision generally.-** The place of provision of a service shall be the location of the recipient of service:

Provided that in case the location of the service receiver is not available in the ordinary course of business, the place of provision shall be the location of the provider of service.

**4. Place of provision of performance based services.-** The place of provision of following services shall be the location where the services are actually performed, namely:-

(a) services provided in respect of goods that are required to be made physically available by the recipient of service to the provider of service, or to a person acting on behalf of the provider of service, in order to provide the service:

Provided that when such services are provided from a remote location by way of electronic means the place of provision shall be the location where goods are situated at the time of provision of service:

Provided further that this sub-rule shall not apply in the case of a service provided in respect of goods that are temporarily imported into India for repairs, reconditioning or reengineering for re-export, subject to conditions as may be specified in this regard.

(b) services provided to an individual, represented either as the recipient of service or a person acting on behalf of the recipient, which require the physical presence of the receiver or the person acting on behalf of the receiver, with the provider for the provision of the service.

**5. Place of provision of services relating to immovable property.-** The place of provision of services provided directly in relation to an immovable property, including services provided in this regard by experts and estate agents, provision of hotel accommodation by a hotel, inn, guest house, club or campsite, by whatever, name called,

grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including architects or interior decorators, shall be the place where the immovable property is located or intended to be located.

**6. Place of provision of services relating to events.-** The place of provision of services provided by way of admission to, or organization of, a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission, shall be the place where the event is actually held.

**7. Place of provision of services provided at more than one location.-** Where any service referred to in rules 4, 5, or 6 is provided at more than one location, including a location in the taxable territory, its place of provision shall be the location in the taxable territory where the greatest proportion of the service is provided.

**8. Place of provision of services where provider and recipient are located in taxable territory.-** Place of provision of a service, where the location of the provider of service as well as that of the recipient of service is in the taxable territory, shall be the location of the recipient of service.

**9. Place of provision of specified services.-** The place of provision of following services shall be the location of the service provider:-

- (a) Services provided by a banking company, or a financial institution, or a non-banking financial company, to account holders;
- (b) Online information and database access or retrieval services;
- (c) Intermediary services;
- (d) Service consisting of hiring of means of transport, upto a period of one month.

**10. Place of provision of goods transportation services.-** The place of provision of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of the goods:

Provided that the place of provision of services of goods transportation agency shall be the location of the person liable to pay tax.

**11. Place of provision of passenger transportation service.-** The place of provision in respect of a passenger transportation service shall be the place where the passenger embarks on the conveyance for a continuous journey.

**12. Place of provision of services provided on board a conveyance.-** Place of provision of services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of that conveyance for the journey.

**13. Powers to notify description of services or circumstances for certain purposes.-** In order to prevent double taxation or non-taxation of the provision of a service, or for the uniform application of rules, the Central Government shall have the power to notify any description of service or circumstances in which the place of provision shall be the place of effective use and enjoyment of a service.

**14. Order of application of rules.-** Notwithstanding anything stated in any rule, where the provision of a service is, prima facie, determinable in terms of more than one rule, it shall be determined in accordance with the rule that occurs later among the rules that merit equal consideration.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 29/2012- Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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), and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No. 24/2007-Service Tax, dated the 22<sup>nd</sup> May, 2007, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 370 (E), dated the 22<sup>nd</sup> May, 2007, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of renting of an immovable property, from so much of the service tax leviable thereon under section 66B of the said Finance Act, as is in excess of the service tax calculated on a value which is equivalent to the gross amount charged for renting of such immovable property less taxes on such property, namely property tax levied and collected by local bodies:

Provided that any amount such as interest, penalty paid to the local authority by the service provider on account of delayed payment of property tax or any other reasons shall not be treated as property tax for the purposes of deduction from the gross amount charged:

Provided further that wherever the period for which property tax paid is different from the period for which service tax is paid or payable, property tax proportionate to the period for which service tax is paid or payable shall be calculated and the amount so calculated shall be excluded from the gross amount charged for renting of the immovable property for the said period, for the purposes of levy of service tax.

*Example:*

Property tax paid for April to September = Rs. 12,000/-

Rent received for April = Rs. 1, 00,000/-

Service tax payable for April = Rs. 98,000/- (1, 00,000 -12,000/6) \* applicable rate of service tax

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F.No. 334 /01/2012- TRU]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 30/2012-Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

GSR.....(E).—In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 213(E), dated the 17<sup>th</sup> March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31<sup>st</sup> December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 849 (E), dated the 31<sup>st</sup> December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:—

**I. The taxable services,—**

- (A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;
- (ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—
- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (c) any co-operative society established by or under any law;
- (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (e) any body corporate established, by or under any law; or
- (f) any partnership firm whether registered or not under any law including association of persons;

(iii) provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory;

(iv) provided or agreed to be provided by,-

(A) an arbitral tribunal, or

(B) an individual advocate or a firm of advocates by way of support services, or

(C) Government or local authority by way of support services excluding,-

(1) renting of immovable property, and

(2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994,

to any business entity located in the taxable territory;

(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or service portion in execution of works contract by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory;

**(B)** provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory;

**(II)** The extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following Table, namely:-

Table

Sl.No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
1	in respect of services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	Nil	100%

2	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	Nil	100%
3	in respect of services provided or agreed to be provided by way of sponsorship	Nil	100%
4	in respect of services provided or agreed to be provided by an arbitral tribunal	Nil	100%
5	in respect of services provided or agreed to be provided by individual advocate or a firm of advocates by way of legal services	Nil	100%
6	in respect of services provided or agreed to be provided by Government or local authority by way of support services excluding,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994	Nil	100%
7	(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business  (b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non abated value to any person who is not engaged in the similar line of business	Nil  60%	100 %  40%
8.	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose	25%	75 %
9.	in respect of services provided or agreed to be provided in service portion in execution of works contract	50%	50%

10	in respect of any taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory	Nil	100%
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Explanation-I. - The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Explanation-II. - In works contract services, where both service provider and service recipient is the persons liable to pay tax, the service recipient has the option of choosing the valuation method as per choice, independent of valuation method adopted by the provider of service.

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F.No. 334/1/2012- TRU]

(Raj Kumar Digvijay)  
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)

**Notification No. 31/2012 - Service Tax**

New Delhi, the 20th June, 2012

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 Act) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 18/2009-Service Tax, dated the 7<sup>th</sup> July, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.490 (E), dated the 7<sup>th</sup> July, 2009, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service received by an exporter of goods (hereinafter referred to as the exporter) and used for export of goods (hereinafter referred to as the said goods), of the description specified in column (2) of the Table below (hereinafter referred to as the specified service), from the whole of the service tax leviable thereon under section 66B of the said Act, subject to the conditions specified in column (3) of the said Table, namely:-

**Table**

<b>Sr. No.</b>	<b>Description of the taxable service</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>1.</b>	Service provided to an exporter for transport of the said goods by goods transport agency in a goods carriage from any container freight station or inland container depot to the port or airport, as the case may be, from where the goods are exported; or Service provided to an exporter in relation to transport of the said goods by goods transport agency in a goods carriage directly from their place of removal, to an inland container depot, a container freight station, a port or airport, as the case may be, from where the goods are exported.	The exporter shall have to produce the consignment note, by whatever name called, issued in his name.

Provided that-

(a) the exemption shall be available to an exporter who,-

- (i) informs the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory or the regional office or the head office, as the case may be, in Form EXP1 appended to this notification, before availing the said exemption;
- (ii) is registered with an export promotion council sponsored by the Ministry of Commerce or the Ministry of Textiles, as the case may be;
- (iii) is a holder of Import-Export Code Number;
- (iv) is registered under section 69 of the said Act;
- (v) is liable to pay service tax under sub-section (2) of section 68 of said Act, read with item (B) of sub-clause (i) of clause (d) of sub-rule (1) of rule 2 of the Service Tax Rules, 1994, for the specified service;

(b) the invoice, bill or challan, or any other document by whatever name called issued by the service provider to the exporter, on which the exporter intends to avail exemption, shall be issued in the name of the exporter, showing that the exporter is liable to pay the service tax in terms of item (v) of clause (a);

(c) the exporter availing the exemption shall file the return in Form EXP2, every six months of the financial year, within fifteen days of the completion of the said six months;

(d) the exporter shall submit with the half yearly return, after certification, the documents in original specified in clause (b) and the certified copies of the documents specified in column (4) of the said Table;

(e) the documents enclosed with the return shall contain a certification from the exporter or the authorised person, to the effect that taxable service to which the document pertains, has been received and used for export of goods by mentioning the specific shipping bill number on the said document.

(f) where the exporter is a proprietorship concern or partnership firm, the documents enclosed with the return shall be certified by the exporter himself and where the exporter is a limited company, the documents enclosed with the return shall be certified by the person authorised by the Board of Directors;

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

**Form EXP1**

[See item (i) of clause (a) of proviso ]

S.No-----

(to be filled in by the office of jurisdictional Assistant / Deputy Commissioner)

To,  
The Deputy Commissioner /Assistant Commissioner of Central Excise

Sir,

I/We intend to avail of the exemption from service tax under Notification No. 31/2012-ST, dated 20<sup>th</sup> June, 2012 in respect of service for transport of the said goods by road, which has been used for export of goods and the relevant particulars are as follows.

1. Name of the exporter.....
2. Service Tax Registration No.....
3. Division ..... Commissionerate .....
- 4 Membership No. the Export Council.....
- 5 Name of the Export Council.....
6. Address of the registered / head office of exporter:.....
7. Tel. No. and e-mail ID of the exporter.....:
8. Import -Export Code No.....

9. Details of Bank Account (Name of Bank, branch address and account number).....

I/we undertake that I/we shall comply with the conditions laid down in the said notification and in case of any change in aforementioned particulars; I/We shall intimate the same.

Date:.....

Place:.....

Signature and full address of Exporter  
(Affix stamp)

Receipt (to be given by office of Assistant Commissioner/ Deputy Commissioner having jurisdiction)  
Received Form EXP1 dated --/--/-- submitted by \_\_\_\_\_ ( name of the exporter). The said  
intimation is accepted and given acknowledgment No. \_\_\_\_\_( S. No. Above)

For Assistant, / Deputy Commissioner  
(Stamp)

**Form EXP2**

[See clause (c) of proviso]

To,  
The Deputy Commissioner /Assistant Commissioner of Central Excise

Sir,

I/We have availed of exemption of service tax under Notification No. 31/2012-ST, dated 20<sup>th</sup> June, 2012 in respect of services, namely, the services provided for transport of said goods in a goods carriage by goods transport agency, and has used the same for export of goods during the period from ..... to..... .. and the relevant particulars are as follows:-

1. Name of the exporter.....
2. Address of the registered / head office of exporter.....
3. Tel. No. and e-mail ID of the exporter.....:
4. Service Tax Registration No.....
5. Division ..... Commissionerate .....
6. Membership No. Of the Export Council.....
7. Import Export Code No.....
8. Name of the Export Council.....
9. Details of Bank Account (Name of Bank, branch address and account number).....

**Table-A**

Sr. No.	Details of goods exported (on which exemption of service tax availed) during the six months ending on.....
	Details of Shipping Bill/ Bill of export (Please enclose self attested copy of

Shipping Bill or Bill of Export) and Details of goods exported (in case of exports of more than one commodity, please fill in the proforma, commodity-wise)								
	No.	Date	Date of Let export order	Export invoice no	Date	Description of goods exported	Quantity (please mention the unit)	FOB value (in rupees in lakh)

**Table- B**

Details of specified service used for export of goods, covered under the Shipping Bill or Bill of Export mentioned in Table A in respect of which the exemption has been availed during the six months ending on.....				Details of documents attached showing the use of such service for export, the details of which are mentioned in Table A (self attested)	Total amount of service tax claimed as exemption (rupees in lakhs)
Name of service provider	Address of service provider	Invoice No.	Date		

**9. Declaration:-**

I / We hereby declare that-

- (i) I have complied with all the conditions mentioned in Notification No. 31/2012-ST, dated 20<sup>th</sup> June, 2012;
- (ii) the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the exporter;
- (iii) no CENVAT credit of service tax paid on the specified service used for export of said goods taken under the CENVAT Credit Rules, 2004;

(iv) I / we, am/ are enclosing all the required documents. Further, I understand that failure to file the return within stipulated time or non-enclosure of the required document, duly certified, would debar me/us for the refund claimed aforesaid.

Date:.....

Place:.....

**Signature and full address of Exporter  
(Affix stamp)**

**Enclosures: as above**

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 32/2012- Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification number 9/2007-ST, dated the 1<sup>st</sup> March,2007, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 163 (E), dated the 1<sup>st</sup> March,2007, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services, provided or to be provided, by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India, from the whole of the service tax leviable thereon under section 66B of the said Finance Act, subject to following conditions, namely:-

1. that the STEP or the TBI, who intends to avail the exemption, shall furnish the requisite information in Format I below containing the details of the incubator along with the information in Format II below received from each incubatee to the concerned Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, before availing the exemption; and

2. that the STEP or the TBI shall furnish the information in the said Format I and Format II in the same manner before the 30th day of June of each financial year.

**Format - I - Information to be furnished by TBI or the STEP**

Filed in the financial year \_\_\_\_\_

- (a) Name of the Technology Business Incubator / Science and Technology Entrepreneurship Park \_\_\_\_\_
- (b) Address \_\_\_\_\_
- (c) Whether availing benefit of exemption for first time \_\_\_\_\_
- (d) If the answer to 3 is not in affirmative, the date from which benefit is being availed \_\_\_\_\_
- (e) Details of taxable services provided during the previous financial year :-

Sl. No.	Description of Taxable Service	Value of taxable Service Provided	
		To incubatee	To others

- (f) Details of Taxable services provided by incubatees as per enclosure \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the authorised person

**Acknowledgement**

I hereby acknowledge the receipt of Format I for the period \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the Officer of  
Central Excise and Service Tax  
(with Name and Official seal)

**Format II – Information to be obtained by TBI / STEP from each incubatee and to be filed along with Format I**

1. Name of the Incubatee \_\_\_\_\_

2. Address \_\_\_\_\_

3. Details of the project \_\_\_\_\_

4. Date of signing agreement with the TBI / STEP (incubator) \_\_\_\_\_

5. Total business turnover during the previous financial year \_\_\_\_\_

6. Details of taxable services provided during the previous financial year \_\_\_\_\_

Sl. No.	Description of Taxable Service	Value of Service Provided

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the authorized person

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 33/2012 - Service Tax**

New Delhi, the 20th June, 2012

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), and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No. 6/2005-Service Tax, dated the 1<sup>st</sup> March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. number 140(E), dated the 1<sup>st</sup> March, 2005, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under section 66B of the said Finance Act:

Provided that nothing contained in this notification shall apply to,-

(i) taxable services provided by a person under a brand name or trade name, whether registered or not, of another person; or

(ii) such value of taxable services in respect of which service tax shall be paid by such person and in such manner as specified under sub-section (2) of section 68 of the said Finance Act read with Service Tax Rules, 1994.

2. The exemption contained in this notification shall apply subject to the following conditions, namely:-

(i) the provider of taxable service has the option not to avail the exemption contained in this notification and pay service tax on the taxable services provided by him and such option, once exercised in a financial year, shall not be withdrawn during the remaining part of such financial year;

(ii) the provider of taxable service shall not avail the CENVAT credit of service tax paid on any input services, under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), used for providing the said taxable service, for which exemption from payment of service tax under this notification is availed of;

(iii) the provider of taxable service shall not avail the CENVAT credit under rule 3 of the said rules, on capital goods received, during the period in which the service provider avails exemption from payment of service tax under this notification;

(iv) the provider of taxable service shall avail the CENVAT credit only on such inputs or input services received, on or after the date on which the service provider starts paying service tax, and used for the provision of taxable services for which service tax is payable;

(v) the provider of taxable service who starts availing exemption under this notification shall be required to pay an amount equivalent to the CENVAT credit taken by him, if any, in respect of such inputs lying in stock or in process on the date on which the provider of taxable service starts availing exemption under this notification;

(vi) the balance of CENVAT credit lying unutilised in the account of the taxable service provider after deducting the amount referred to in sub-paragraph (v), if any, shall not be utilised in terms of provision under sub-rule (4) of rule 3 of the said rules and shall lapse on the day such service provider starts availing the exemption under this notification;

(vii) where a taxable service provider provides one or more taxable services from one or more premises, the exemption under this notification shall apply to the aggregate value of all such taxable services and from all such premises and not separately for each premises or each services; and

(viii) the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakh rupees in the preceding financial year.

3. For the purposes of determining aggregate value not exceeding ten lakh rupees, to avail exemption under this notification, in relation to taxable service provided by a goods transport agency, the payment received towards the gross amount charged by such goods transport agency under section 67 of the said Finance Act for which the person liable for paying service tax is as specified under sub-section (2) of section 68 of the said Finance Act read with Service Tax Rules, 1994, shall not be taken into account.

Explanation.- For the purposes of this notification,-

(A) “brand name” or “trade name” means a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, logo, label, signature, or invented word or writing which is used in relation to such specified services for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified services and some person using such name or mark with or without any indication of the identity of that person;

(B) “aggregate value” means the sum total of value of taxable services charged in the first consecutive invoices issued during a financial year but does not include value charged in invoices issued towards such services which are exempt from whole of service tax leviable thereon under section 66B of the said Finance Act under any other notification.”

4. This notification shall come into force on the 1st day of July, 2012.

[F.No. 334 /01/2012- TRU]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 34/2012- Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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, being satisfied that it is necessary in the public interest so to do, hereby rescinds the following notifications of the Government of India in the

Ministry of Finance (Department of Revenue), as specified in column (2) of the Table below, except as respects things done or omitted to be done before such recession namely:-

Table

SL. NO. (1)	NOTIFICATION NO. AND DATE (2)
1.	06/2012- Service Tax, dated 17-03-2012.[G.S.R. 204(E), dated 17-03-2012]
2.	45/2011 - Service Tax, dated 12-09-2011.[G.S.R. 672(E), dated 12-09-2011]
3.	42/2011 - Service Tax, dated 25-07-2011.[G.S.R. 566(E), dated 25-07-2011]
4.	33/2011 - Service Tax, dated 25-04-2011.[G.S.R 341(E) dated 25-04-2011]
5.	31/2011 - Service Tax, dated 25-04-2011.[G.S.R 339(E) dated 25-04-2011]
6.	30/2011 - Service Tax, dated 25-04-2011.[G.S.R 338(E) dated 25-04-2011]
7.	11/2011 - Service Tax, dated 01-03-2011 .[G.S.R 168(E) dated 01-03-2011]
8.	10/2011 - Service Tax, dated 01-03-2011 .[G.S.R.167(E) dated 01-03-2011]
9.	09/2011 - Service Tax, dated 01-03-2011. [G.S.R.166(E) dated 01-03-2011]
10.	08/2011 - Service Tax, dated 01-03-2011. [G.S.R.165(E) dated 01-03-2011]
11.	07/2011 - Service Tax, dated 01-03-2011. [G.S.R.164(E) dated 01-03-2011]
12.	06/2011 - Service Tax, dated 01-03-2011. [G.S.R. 163(E) dated 01-03-2011]
13.	05/2011 - Service Tax, dated 01-03-2011. [G.S.R. 162(E) dated 01-03-2011]
14.	58/2010 - Service Tax, dated 21-12-2010. [G.S.R.996(E) dated 21-12-2010]
15.	53/2010 - Service Tax, dated 21-12-2010. [G.S.R.991(E) dated 21-12-2010]
16.	50/2010 - Service Tax, dated 08-10-2010. [G.S.R.823(E) dated 08-10-2010]
17.	47/2010 - Service Tax, dated 03-09-2010. [G.S.R 727(E) dated 03-09-2010]
18.	42/2010 - Service Tax, dated 28-06-2010. [G.S.R.563(E) dated 28-06-2010]
19.	41/2010 - Service Tax, dated 28-06-2010. [G.S.R.562(E) dated 28-06-2010]
20.	38/2010 - Service Tax, dated 28-06-2010. [G.S.R.559(E) dated 28-06-2010]
21.	32/2010 - Service Tax, dated 22-06-2010. [G.S.R.538(E) dated 22-06-2010]
22.	31/2010 - Service Tax, dated 22-06-2010. [G.S.R.537(E) dated 22-06-2010]
23.	30/2010 - Service Tax, dated 22-06-2010. [G.S.R.536(E) dated 22-06-2010]
24.	28/2010 - Service Tax, dated 22-06-2010. [G.S.R.534(E) dated 22-06-2010]
25.	27/2010 - Service Tax, dated 22-06-2010. [G.S.R.533(E) dated 22-06-2010]
26.	25/2010 - Service Tax, dated 22-06-2010. [G.S.R. 531(E)dated 22-06-2010]
27.	23/2010 - Service Tax, dated 29-04-2010. [G.S.R.345(E) dated 29-04-2010]
28.	13/2010 - Service Tax, dated 27-02-2010. [G.S.R.157(E) dated 27-02-2010]
29.	12/2010 - Service Tax, dated 27-02-2010. [G.S.R.156(E) dated 27-02-2010]
30.	11/2010 - Service Tax, dated 27-02-2010. [G.S.R.155(E) dated 27-02-2010]
31.	10/2010 - Service Tax, dated 27-02-2010. [G.S.R.154(E) dated 27-02-2010]
32.	08/2010 - Service Tax, dated 27-02-2010. [G.S.R.152(E) dated 27-02-2010]
33.	42/2009 - Service Tax, dated 12-11-2009. [G.S.R.821(E) dated 12-11-2009]
34.	41/2009 - Service Tax, dated 23-10-2009. [G.S.R.776(E) dated 23-10-2009]
35.	39/2009 - Service Tax, dated 23-09-2009. [G.S.R.696(E) dated 23-09-2009]
36.	33/2009- Service Tax, dated 1-9-2009. [G.S.R.627(E) dated 1-9-2009]
37.	32/2009 - Service Tax, dated 1-09-2009. [G.S.R.626(E) dated 1-9-2009]
38.	31/2009 - Service Tax, dated 1-09-2009. [G.S.R.625(E) dated 1-9-2009]
39.	30/2009 - Service Tax, dated 31-08-2009. [G.S.R.619(E) dated 31-08-2009]
40.	24/2009- Service Tax, dated 27-7-2009. [G.S.R.551(E) dated 27-7-2009]
41.	20/2009 - Service Tax, dated 07-07-2009. [G.S.R.492(E) dated 07-07-2009]
42.	19/2009 - Service Tax, dated 07-07-2009. [G.S.R.491(E) dated 07-07-2009]
43.	01/2009 - Service Tax, dated 05-01-2009. [G.S.R.10(E) dated 05-01-2009]
44.	14/2008 - Service Tax, dated 01-03-2008. [G.S.R.158(E) dated 01-03-2008]

45.	13/2008- Service Tax, dated 01-03-2008. [G.S.R.157(E) dated 01-03-2008]
46.	34/2007 - Service Tax, dated 23-05-2007. [G.S.R.387(E) dated 23-05-2007]
47.	<a href="#">33/2007</a> - Service Tax, dated 23-05-2007. [G.S.R.386(E) dated 23-05-2007]
48.	25/2007- Service Tax, dated 22-05-2007. [G.S.R.371(E) dated 22-05-2007]
49.	12/2007- Service Tax dated 01-03-2007. [G.S.R.166(E) dated 01-03-2007]
50.	11/2007- Service Tax dated 01-03-2007. [G.S.R.165(E) dated 01-03-2007]
51.	10/2007- Service Tax dated 01-03-2007. [G.S.R.164(E) dated 01-03-2007]
52.	08/2007- Service Tax dated 01-03-2007. [G.S.R.162(E) dated 01-03-2007]
53.	22/2006- Service Tax, dated 31-05-2006. [G.S.R.328(E) dated 31-05-2006]
54.	06/2006- Service Tax, dated 01-03-2006. [G.S.R.120(E) dated 01-03-2006]
55.	04/2006- Service Tax, dated 01-03-2006. [G.S.R.118(E) dated 01-03-2006]
56.	01/2006- Service Tax, dated 01-03-2006. [G.S.R.115(E) dated 01-03-2006]
57.	29/2005- Service Tax, dated 15-07-2005. [G.S.R.477(E) dated 15-07-2005]
58.	21/2005- Service Tax, dated 07-06-2005. [G.S.R.363(E) dated 07-06-2005]
59.	17/2005- Service Tax, dated 07-06-2005. [G.S.R.359(E) dated 07-06-2005]
60.	08/2005- Service Tax, dated 01-03-2005. [G.S.R.142(E) dated 01-03-2005]
61.	34/2004- Service Tax, dated 03-12-2004. [G.S.R.789(E) dated 03-12-2004]
62.	33/2004- Service Tax, dated 3-12-2004. [G.S.R.788(E) dated 3-12-2004]
63.	29/2004- Service Tax, dated 22-09-2004. [G.S.R.632(E) dated 22-09-2004]
64.	24/2004- Service Tax, dated 10-09-2004. [G.S.R.598(E) dated 10-09-2004]
65.	17/2004- Service Tax, dated 10-09-2004. [G.S.R.591(E) dated 10-09-2004]
66.	14/2004- Service Tax, dated 10-09-2004. [G.S.R.588(E) dated 10-09-2004]
67.	13/2004- Service Tax, dated 10-09-2004. [G.S.R.587(E) dated 10-09-2004]
68.	16/2003- Service Tax, dated 11-07-2003. [G.S.R.542(E) dated 11-07-2003]
69.	14/2003- Service Tax, dated 20-06-2003. [G.S.R.505(E) dated 20-06-2003]
70.	13/2003- Service Tax, dated 20-06-2003. [G.S.R.504(E) dated 20-06-2003]
71.	12/2003- Service Tax, dated 20-06-2003. [G.S.R.503(E) dated 20-06-2003]
72.	10/2003- Service Tax, dated 20-06-2003. [G.S.R.502(E) dated 20-06-2003]
73.	18/2002- Service Tax, dated 16-12-2002. [G.S.R.823(E) dated 16-12-2002]
74.	16/2002- Service Tax, dated 02-08-2002. [G.S.R.546(E) dated 02-08-2002]
75.	10/2002- Service Tax, dated 01-08-2002. [G.S.R.538(E)dated 01-08-2002]
76.	4/2000- Service Tax, dated 31-07-2000. [G.S.R.643(E) dated 31-07-2000]
77.	3/2000- Service Tax, dated 06-07-2000. [G.S.R.588(E) dated 06-07-2000]
78.	2/2000- Service Tax, dated 01-03-2000. [G.S.R.210(E) dated 01-03-2000]
79.	22/1997- Service Tax, dated 26-06-1997. [G.S.R. 348(E) dated 26-06-1997]
80.	12/1997- Service Tax, dated 14-02-1997. [G.S.R.74(E) dated 14-02-1997]
81.	03/1994- Service Tax, dated 30-06-1994. [G.S.R.555(E) dated 30-06-1994]

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

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)

**Notification No. 35/2012 - Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby rescinds the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 32/ 2007 – Service Tax, dated the 22<sup>nd</sup> May, 2007, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), vide number G.S.R. 378(E), dated the 22<sup>nd</sup> May 2007, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F. No.334/1/2012 -TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

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[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)

**Notification No. 36/2012- Service Tax**

New Delhi, the 20<sup>th</sup> June , 2012

G.S.R. (E)- In exercise of the powers conferred by sub-section (1) read with sub-section (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 (Second Amendment) Rules, 2012.  
(2) They shall come into force on the 1<sup>st</sup> day of July, 2012.
2. In the Service Tax Rules, 1994 (hereinafter referred to as the principal rules), in rule 2,-
  - (i) after sub-clause (b), the following three sub-clauses shall be inserted, namely:—

“(bb) “banking company” has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(bc) “body corporate” has the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956 (1 of 1956);

(bd) “financial institution” has the meaning assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);”
  - (ii) after sub-clause (c), the following sub-clause shall be inserted, namely:—

“(c1a) “goods carriage” has the meaning assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);”
  - (iii) after sub-clause (cb), the following sub-clause shall be inserted, namely:—

“(cba) “insurance agent” has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938);”

(iv) after sub-clause (cc), the following sub-clauses shall be inserted, namely:—

“(cca) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(ccb) “life insurance business” has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(ccc) “non banking financial company” has the meaning assigned to it in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);’
  - (v) for sub-clause (d), the following shall be substituted, namely:-

“(d) “person liable for paying service tax”, -

    - (i) in respect of the taxable services notified under sub-section (2) of section 68 of the Act, means,-
      - (A) in relation to service provided or agreed to be provided by an insurance agent to any person carrying on the insurance business, the recipient of the service.
      - (B) in relation to service provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

(I) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(II) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(III) any co-operative society established by or under any law;

(IV) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(V) any body corporate established, by or under any law; or

(VI) any partnership firm whether registered or not under any law including association of persons;

any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage:

Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.

(C) in relation to service provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory, the recipient of such service;

(D) in relation to service provided or agreed to be provided by,-

(I) an arbitral tribunal, or

(II) an individual advocate or a firm of advocates by way of legal services, to any business entity located in the taxable territory, the recipient of such service;

(E) in relation to support services provided or agreed to be provided by Government or local authority except,-

(a) renting of immovable property, and

(b) services specified sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994,

to any business entity located in the taxable territory, the recipient of such service;

(F) in relation to services provided or agreed to be provided by way of :-

(a) renting of a motor vehicle designed to carry passengers, to any person who is not engaged in a similar business; or

(b) supply of manpower for any purpose; or

(c) service portion in execution of a works contract-

by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as a body corporate, located in the

taxable territory, both the service provider and the service recipient to the extent notified under sub-section (2) of section 68 of the Act, for each respectively.

(G) in relation to any taxable service provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory, the recipient of such service;

(ii) in a case other than sub-clause (i), means the provider of service.”

(vi) after sub-clause (d), the following sub-clause shall be inserted, namely:—

‘(dd) “place of provision” shall be the place as determined by Place of Provision of Services Rules 2012;’

(vii) after sub-clause (e), the following sub-clauses shall be inserted, namely:—

‘(f) “renting of immovable property” means any service provided or agreed to be provided by renting of immovable property or any other service in relation to such renting.

(g) “supply of manpower” means supply of manpower, temporarily or otherwise, to another person to work under his superintendence or control.’

3. In the principal rules, in rule 4, in sub-rule (1), for the word and figures “section 66”, the word, figures and letter “section 66B” shall be substituted;

4. In the principal rules, in rule 4A,-

(A) in sub-rule (1),-

(i) for the words “provided or to be provided”, the words “provided or agreed to be provided” shall be substituted;

(ii) for clause (iii), the following shall be substituted, namely:-

“(iii) description and value of taxable service provided or agreed to be provided; and”,

(iii) for the first proviso, the following proviso shall be substituted, namely:-

“Provided that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company providing service to any person, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, and whether or not containing address of the person receiving taxable service but containing other information in such documents as required under this sub-rule :”;

(iv) for the fourth proviso, the following proviso shall be substituted, namely:-

“Provided also that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company providing

service to any person, the period within which the invoice, bill or challan, as the case may be, is to be issued, shall be forty-five days:” ;

(v) for the fifth proviso, the following proviso shall be substituted, namely:-

“Provided that in case the provider of taxable service is providing the service of 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 provider of service and address of the recipient of service but containing other information in such documents as required under this sub-rule”;

(B) in sub-rule (2), for the first proviso, the following proviso shall be substituted, namely:-

“Provided that in case the input service distributor is an office of a banking company or a financial institution including a non-banking financial company providing service to any person an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered but containing other information in such documents as required under this sub-rule:”;

5. In the principal rules, in rule 5, in sub-rule (2), in clause (i), for sub-clause (a), the following shall be substituted, namely:-

“(a) providing of any service;”

6. In the principal rules, rule 5B, shall be omitted;

7. In the principal rules, in rule 6,-

(1) in sub-rule (1),-

(i) the third proviso shall be omitted;

(ii) after the third proviso as so amended, in the fourth proviso, for the words “provided or to be provided”, the words “provided or agreed to be provided” shall be substituted;

(2) in sub-rule (4B), the word “classification,” shall be omitted;

(3) for sub-rule (4C), the following shall be substituted, namely:-

“(4C) Notwithstanding anything contained in sub-rules (4), (4A) and (4B), where the person liable to pay service tax in respect of service of renting of immovable property has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, on account of non-availment of deduction of property tax paid in terms of notification No. 29/2012-Service Tax , dated the 20<sup>th</sup> June, 2012, from the gross amount charged for renting of the immovable property for the said period at the time of payment of service tax, the assessee may adjust such excess amount

paid by him against his service tax liability within one year from the date of payment of such property tax and the details of such adjustment shall be intimated to the Superintendent of Central Excise having jurisdiction over the service provider within a period of fifteen days from the date of such adjustment.”;

(4) in sub-rule (7),-

(a) after the words “to the services”, the words “of booking of tickets for travel by air” shall be inserted;

(b) for the word and figures “section 66”, the word, figures and letter “section 66B” shall be substituted;

(5) in sub rule (7A), for the word and figures “section 66”, the word, figures and letter “section 66B” shall be substituted;

(6) in sub-rule (7B), for the portion beginning with the brackets, figure, letter and words, “(7B) The person liable to pay” and ending with the words and figures “Chapter V of the Act, namely :”, the following shall be substituted, namely:-

“(7B) The person liable to pay service tax in relation to purchase or sale of foreign currency, including money changing, shall have the option to pay an amount calculated at the following rate towards discharge of his service tax liability instead of paying service tax at the rate specified in section 66B of Chapter V of the Act, namely :”

(7) in the sub-rule (7C),-

(i) for the for the portion beginning with the brackets, figure, letter and words, “(7C) The distributor” and ending with the words, figures and letters “section 66 of Chapter V of the said Act:”, the following shall be substituted, namely:-

“(7C) The distributor or selling agent, liable to pay service tax for the taxable service of promotion, marketing, organising or in any other manner assisting in organising lottery, shall have the option to pay an amount at the rate specified in column (2) of the Table given below, subject to the conditions specified in the corresponding entry in column (3) of the said Table, instead of paying service tax at the rate specified in section 66B of Chapter V of the said Act :”

(ii) in the third proviso, for the words “service under the said sub-clause”, the words “such service” shall be substituted;

8. In the principal rules, after rule 6, the following rule shall be inserted, namely:—

**“RULE 6A. Export of services.- (1)** The provision of any service provided or agreed to be provided shall be treated as export of service when,-

(a) the provider of service is located in the taxable territory ,

- (b) the recipient of service is located outside India,
- (c) the service is not a service specified in the section 66D of the Act,
- (d) the place of provision of the service is outside India,
- (e) the payment for such service has been received by the provider of service in convertible foreign exchange, and
- (f) the provider of service and recipient of service are not merely establishments of a distinct person in accordance with item (b) of Explanation 2 of clause (44) of section 65B of the Act

(2) Where any service is exported, the Central Government may, by notification, grant rebate of service tax or duty paid on input services or inputs, as the case may be, used in providing such service and the rebate shall be allowed subject to such safeguards, conditions and limitations, as may be specified, by the Central Government, by notification.”

[F.No. 334 /01/2012- TRU]

(Raj Kumar Digvijay)  
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 2/94-ST, dated the 28<sup>th</sup> June, 1994 *vide* number G.S.R. 546(E), dated the 28<sup>th</sup> June, 1994 and was last amended by notification No. 3/2012-Service Tax, dated the 17<sup>th</sup> March, 2012 *vide* number G.S.R. 201 (E), dated the 17<sup>th</sup> March, 2012.

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[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)

**Notification No. 37/2012 – Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R. ....(E).- In exercise of the powers conferred by clause (a) and clause (hhh) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Point of Taxation Rules, 2011, namely:—

1. (a) These rules may be called the Point of Taxation (Amendment) Rules, 2012.  
(b) They shall come into force on the 1<sup>st</sup> day of July, 2012.
2. In the Point of Taxation Rules, 2011,-
  - (a) in rule 2, sub-rules (b) and (f) shall be omitted.
  - (b) for the words, “provided or to be provided” wherever they occur, the words “provided or agreed to be provided” shall be substituted.

[F. No.334/1/2012 -TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 18/2011 - Service Tax, dated 1-3-2011 vide number G.S.R. 175 (E), dated the 1<sup>st</sup> March, 2011 and was last amended by notification No. 4/2012-Service Tax, dated the 17<sup>th</sup> March, 2012[G.S.R.202 (E), dated the 17<sup>th</sup> March, 2012].

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[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)

**Notification No. 38/2012 - Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 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.28/2011-Service Tax, dated the 1<sup>st</sup> April, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 293(E), dated the 1st April, 2011, namely:-

In the said notification, for the words, brackets, letters and figures “referred to in clauses (zzq), (zzzh), (zzzx), (zzzu) and (zzzza) of section 65(105) of the Finance Act” the words “of telecommunication service and service portion in execution of a works contract” shall be substituted.

2. This notification shall come into force come into force from the 1<sup>st</sup> day of July, 2012.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 28/2011 - Service Tax, dated 1<sup>st</sup> April, 2011 vide number G.S.R. 293 (E), dated the 1<sup>st</sup> April, 2011.

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[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)

**Notification No.39/2012 - Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

GSR .... (E). In exercise of the powers conferred by rule 6A of the Service Tax Rules, 1994 (hereinafter referred to as the said rules), the Central Government hereby directs that there shall be granted rebate of the whole of the duty paid on excisable inputs or the whole of the service tax and cess paid on all input services (herein after referred to as 'input services'), used in providing service exported in terms of rule 6A of the said rules, to any country other than Nepal and Bhutan, subject to the conditions, limitations and procedures specified hereinafter,-

2. **Conditions and limitations:-**

- (a) that the service has been exported in terms of rule 6A of the said rules;
- (b) that the duty on the inputs, rebate of which has been claimed, has been paid to the supplier;
- (c) that the service tax and cess, rebate of which has been claimed, have been paid on the input services to the provider of service;

Provided if the person is himself is liable to pay for any input services; he should have paid

the service tax and cess to the Central Government.

- (d) the total amount of rebate of duty, service tax and cess admissible is not less than one thousand rupees;
- (e) no CENVAT credit has been availed of on inputs and input services on which rebate has been claimed; and
- (f) that in case,-
  - (i) the duty or, as the case may be, service tax and cess, rebate of which has been claimed, has not been paid; or
  - (ii) the service, rebate for which has been claimed, has not been exported; or
  - (iii) CENVAT credit has been availed on inputs and input services on which rebate has been claimed,

the rebate paid, if any, shall be recoverable with interest in accordance with the provisions of section 73 and section 75 of the Finance Act, 1994 (32 of 1994)

### 3. **Procedure.**

3.1 Filing of Declaration.- The provider of service to be exported shall, prior to date of export of service, file a declaration with the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, specifying the service intended to be exported with,-

- (a) description, quantity, value, rate of duty and the amount of duty payable on inputs actually required to be used in providing service to be exported;
- (b) description, value and the amount of service tax and cess payable on input services actually required to be used in providing service to be exported.

3.2 Verification of declaration.- The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall verify the correctness of the declaration filed prior to such export of service, if necessary, by calling for any relevant information or samples of inputs and if after such verification, the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise is satisfied that there is no likelihood of evasion of duty, or as the case may be, service tax and cess, he may accept the declaration.

3.3 Procurement of input materials and receipt of input services.- The provider of service to be exported shall,-

- (i) obtain the inputs required for use in providing service to be exported, directly from a registered factory or from a dealer registered for the purposes of the CENVAT Credit Rules, 2004 accompanied by invoices issued under the Central Excise Rules, 2002;
- (ii) receive the input services required for use in providing service to be exported and an invoice, a bill or, as the case may be, a challan issued under the provisions of Service Tax Rules, 1994.

3.4 Presentation of claim for rebate.-

- (a) (i) claim of rebate of the duty paid on the inputs or the service tax and cess paid on input services shall be filed with the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, after the service has been exported;
- (ii) such application shall be accompanied by, –
  - (a) invoices for inputs issued under the Central Excise Rules, 2002 and invoice, a bill, or as the case may be, a challan for input services issued under the Service Tax Rules, 1994, in respect of which rebate is claimed;
  - (b) documentary evidence of receipt of payment against service exported, payment of duty on inputs and service tax and cess on input services used for providing service exported, rebate of which is claimed;
  - (c) a declaration that such service, has been exported in terms of rule 6A of the said rules, along with documents evidencing such export.
- (b) The jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, having regard to the declaration, if satisfied that the claim is in order, shall sanction the rebate either in whole or in part.

*Explanation 1.*- For the purposes of this notification “service tax and cess” means,-

- (a) service tax leviable under section 66 or section 66B of the Finance Act, 1994 (32 of 1994);
- (b) education cess on taxable service levied under section 91 read with section 95 of the Finance (No.2) Act, 2004 (23 of 2004); and

(c) Secondary and Higher Education Cess on taxable services levied under section 136 read with section 140 of the Finance Act, 2007 (22 of 2007).

*Explanation 2.*- For the purposes of this notification “duty” means, duties of excise leviable under the following enactments, namely:-

- (a) the Central Excise Act, 1944 (1 of 1944);
- (b) the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);
- (c) the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978);
- (d) National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001), as amended by section 169 of the Finance Act, 2003 (32 of 2003), section 3 of the Finance Act, 2004 (13 of 2004) and further amended by section 123 of the Finance Act, 2005 (18 of 2005);
- (e) special duty of excise collected under a Finance Act;
- (f) additional duty of excise as levied under section 157 of the Finance Act, 2003 (32 of 2003);
- (g) Education Cess on excisable goods as levied under section 91 read with section 93 of the Finance (No.2) Act, 2004 (23 of 2004); and
- (h) the additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005).
- (i) the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 (22 of 2007).

### **Annexure**

#### **FORM ASTR-2**

**(Application for filing a claim of rebate of duty paid on inputs, service tax and cess paid on input services)**

(PART A: To be filled by the applicant)

Date.....

Place.....

To,

Assistant Commissioner of Central Excise/Deputy Commissioner of Central Excise  
..... (full postal address).

Madam/Sir,

I/We.....,(name of the person claiming rebate) holding service tax registration No. ...., located in..... (address of the registered premises) hereby declare that I/We have exported .....service (name of the service) under rule 6A of the Service Tax Rules, 1994 to .....(name of the country to which service has been exported), and service tax amounting to ..... (amount in rupees of service tax) and education cess amounting to ..... (amount in rupees of cess) has been paid on input services and duty amounting to ..... (amount in rupees of duty) has been paid on inputs.

2. I/We also declare that the payment against such service exported has already been received in India in full..... (details of receipt of payment).

3. I/We request that the rebate of the duty, service tax and cess on inputs and input services used in providing service exported by me/us in terms of rule 6A of the Service Tax Rules, 1994 may be granted at the earliest. The following documents are enclosed in support of this claim for rebate.

- 1.
- 2.
- 3.

Declaration:

- (a) We hereby certify that we have not availed CENVAT credit on inputs and input services on which rebate has been claimed.
- (b) We have been granted permission by Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, vide C. No. \_\_\_\_\_, dated \_\_\_\_\_ for working under notification No. \_\_\_\_\_, dated \_\_\_\_\_.

(Signature and name of the service provider or his authorised agent with date)

(PART B: To be filled by the sanctioning authority)

Date of receipt of the rebate claim: \_\_\_\_\_

Date of sanction of the rebate claim: \_\_\_\_\_

Amount of rebate claimed: Rs. \_\_\_\_\_

Amount of rebate sanctioned: Rs. \_\_\_\_\_

If the claim is not processed within 15 days of the receipt of the claim, indicated briefly reasons for delay.

Place:

Date:

Signature of the Assistant Commissioner/  
Deputy Commissioner of Central Excise.

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

F. No. 334/1/2012-TRU

(Raj Kumar Digvijay)  
Under Secretary to the Government of India

[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)

**Notification No. 40 / 2012-Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

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 Act) read with sub-section 3 of section 95 of Finance (No.2), Act, 2004 (23 of 2004) and sub-section 3 of section 140 of the Finance Act, 2007(22 of 2007) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2011-Service Tax, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.174(E), dated the 1st March, 2011, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the services on which service tax is leviable under section 66B of the said Act, received by a unit located in a Special Economic Zone (hereinafter referred to as SEZ) or Developer of SEZ and used for the authorised operations, from the whole of the service tax, education cess and secondary and higher education cess leviable thereon.

2. The exemption contained in this notification shall be subject to the following conditions, namely:-

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorised operations:

Provided that where the specified services received in SEZ and used for the authorised operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service tax *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

Explanation.- For the purposes of this notification, the expression “wholly consumed” refers to such specified services received by the unit of a SEZ or the developer and used for the authorised operations, where the place of provision determinable in accordance with the Place of Provision of Services Rules, 2012(hereinafter referred as the POP Rules) is as under:-

- (i) in respect of services specified in rule 4 of the POP Rules, the place where the services are actually performed is within the SEZ ; or
- (ii) in respect of services specified in rule 5 of the POP Rules, the place where the property is located or intended to be located is within the SEZ; or
- (iii) in respect of services other than those falling under clauses (i) and (ii), the recipient does not own or carry on any business other than the operations in SEZ;

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates, i.e.,

$$\text{Refund amount} = \frac{(\text{Export turnover of goods + Services of SEZ Unit/Developer}) \times (\text{Service tax paid on services other than wholly consumed Services (both for SEZ and DTA)})}{\text{Total turnover for the period}}$$

Explanation.- For the purposes of condition (b),-

- (A)“refund amount” means the maximum refund that is admissible for the period;
- (B) “export turnover of goods” means the value of final products and intermediate products cleared during the relevant period and exported;
- (C) “export turnover of services” means the value of the export service calculated in the following manner, namely:-  
 Export turnover of services = payments received during the relevant period for export services + export services whose provision has been completed for which payment had been received in advance in any period prior to the relevant period – advances received for export services for which the provision of service has not been completed during the relevant period;
- (D) “total turnover” means sum total of the value of-
  - (a) all excisable goods cleared during the relevant period including exempted goods, dutiable goods and excisable goods exported;
  - (b) export turnover of services determined in terms of clause (C) and the value of all other services, during the relevant period; and

(c) for the purpose of claiming exemption, the Unit of a SEZ or developer shall obtain a list of services that are liable to service tax as are required for the authorised operations approved

by the Approval Committee (hereinafter referred to as the specified services) of the concerned SEZ;

(d) for the purpose of claiming *ab initio* exemption, the unit of a SEZ or developer shall furnish a declaration in Form A-1, verified by the Specified Officer of the SEZ, in addition to the list specified under condition (c); the unit of a SEZ or developer who does not own or carry on any business other than the operations in SEZ, shall declare to that effect in Form A-1;

(e) the unit of a SEZ or developer claiming the exemption shall declare that the specified services on which exemption and/ or refund is claimed, have been used for the authorised operations;

(f) the unit of a SEZ or developer claiming the exemption by way of refund, should have paid the amount indicated in the invoice, bill or as the case may be, challan, including the service tax payable, to the person liable to pay the said tax or the amount of service tax payable under reverse charge, as the case may be, under the provisions of the said Act;

(g) no CENVAT credit of service tax paid on the specified services used for the authorised operations in a SEZ has been taken under the CENVAT Credit Rules, 2004;

(h) no refund shall be available on services wholly consumed for operations in the Domestic Tariff Area (DTA) worked out in the same manner as clauses (i) and (ii) of the explanation to condition (a);

(i) exemption or refund of service tax paid on the specified services other than wholly consumed services used for the authorised operations in a SEZ shall not be claimed except under this notification;

(j) the unit of a SEZ or developer, who intends to avail exemption and or refund under this notification, shall maintain proper account of receipt and use of the specified services on which exemption is claimed, for authorised operations in the SEZ.

**3.** The following procedure should be adopted for claiming the benefit of the exemption contained in this notification, namely:-

(a) the unit of a SEZ or developer, who has paid the service tax leviable under section 66B of the said Act shall avail the exemption by filling a claim for refund of service tax paid on specified services used for the authorised operations;

(b) the unit of a SEZ or developer who is registered as an assessee under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, or the said Act or the rules made thereunder, shall file the claim for refund to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the SEZ or

registered office or the head office of the SEZ unit or developer, as the case may be, in Form A-2;

(c) the unit of a SEZ or developer who is not so registered under the provisions referred to in clause (b), shall, before filing a claim for refund under this notification, file a declaration with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the SEZ or registered office or the head office of the SEZ unit or developer, as the case may be, in Form A-3;

(d) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after due verification, allot a service tax code number to the unit of a SEZ or developer, referred to in clause (c), within seven days from the date of receipt of the said declaration, in Form A-3;

(e) claim for refund shall be filed, within one year from the end of the month in which actual payment of service tax was made by such developer or unit, to the registered service provider or such extended period as the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall permit;

(f) the refund claim shall be accompanied by the following documents, namely:-

(i) a copy of the list of specified services as are required for the authorized operations in the SEZ, as approved by the Approval Committee; wherever applicable, a copy of the declaration made in Form A-1;

(ii) invoice or a bill or as the case may be, a challan, issued in accordance with the provisions of the said Act or rules made thereunder, in the name of the unit of a SEZ or developer, by the registered service provider, along with proof of payment for such specified services used for the authorised operations and service tax paid, in original;

(iii) a declaration by the unit of a SEZ or developer, claiming such exemption, to the effect that—

(A) the specified services on which refund of service tax claimed, has been used for the authorized operations in the SEZ ;

(B) proper account of the specified services received and used for the authorised operations are maintained by the developer or unit of the SEZ and the same shall be produced to the officer sanctioning refund, on demand;

(C) accounts or documents furnished by the unit of a SEZ or developer as proof of payment of service tax claimed as refund, based on the invoice, or bill , or as the case may be challan issued by the registered service provider indicating the service tax paid on such specified services, are true and correct in all respects;

(g) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after verifying that,-

(i) the refund claim is complete in all respects;

(ii) the information furnished in Form A-2 and in supporting documents correctly indicate the service tax involved in the specified services used for the authorised operations in the SEZ, which is claimed as refund, and has been actually paid to the service provider,

shall refund the service tax paid on the specified services;

(h) a service provider shall provide the specified services falling under wholly consumed category, under *ab initio* exemption granted by this notification, to a unit of a SEZ or developer, for authorised operations, subject to the submission of list specified in condition (c) under paragraph 2 and a declaration in Form A-1;

(i) where any refund of service tax paid on specified services is erroneously refunded for any reasons whatsoever, such service tax refunded shall be recoverable under the provisions of the said Act and the rules made there under, as if it is recovery of service tax erroneously refunded;

4. Words and expressions used in this notification and defined in the Special Economic Zones Act, 2005 (28 of 2005) or the rules made thereunder, shall apply, so far as may be, in relation to refund of service tax under this notification as they apply in relation to a SEZ.

Explanation.- For the purposes of this notification, “statutory auditor” refers to a Chartered Accountant who audits the annual accounts of the unit of a SEZ or developer for the purposes of the Companies Act, 1956 (1 of 1956) or the Income tax Act, 1961(43 of 1961).

5. This notification shall come into force on the 1<sup>st</sup> day of July, 2012.

[F. No. 334/1/2012-TRU]

(Rajkumar Digvijay)  
Under Secretary to the Government of India

FORM A-1

DECLARATION BY THE UNIT OF A SEZ OR DEVELOPER FOR AVAILING *AB INITIO*  
EXEMPTION UNDER NOTIFICATION No. \_\_\_\_\_ DATED \_\_\_\_\_

[Refer condition (d) under paragraph 2]

1. Name of the SEZ Unit/Developer:
2. Address of the SEZ Unit/Developer with Telephone and Email:
3. Permanent Account Number(PAN) of the SEZ Unit/Developer:
4. Import and Export Code Number:
5. Jurisdictional Central Excise/Service Tax Division:
6. Service Tax Registration Number/Service Tax Code:
7. Declaration: I/We hereby declare that-
  - (i) The information given in this application form is true, correct and complete in every respect and I am authorised to sign on behalf of the SEZ Unit/Developer;
  - (ii) I/We maintain proper account of specified services, as approved by the Approval Committee of SEZ, received and used for authorised operations in SEZ; I/we shall make available such accounts and related records, at all reasonable times, to the jurisdictional Central Excise Officers for inspection or scrutiny.
  - (iii) I/We shall use/have used specified services for authorised operations in the SEZ.
  - (iv) I/We declare that we do not own or carry on any business other than the operations in SEZ [*where this item is not applicable, declaration may be submitted after striking out the inapplicable portion*];
  - (v) I/We are aware that the Declaration is valid only for the purpose specified in Notification \_\_\_\_\_ dated \_\_\_\_\_ and is subject to fulfillment of conditions.
  - (vi) I/We intend to claim *ab initio* exemption from the following service provider(s) in the Domestic Tariff Area(DTA):

Sl.No.	specified service(s) to be received from the DTA service provider(s)	DTA Service provider(s) who provide(s) the specified service(s), for SEZ authorised operations	
		Name and address	Service Tax Registration No.
(1)	(2)	(3)	(4)

Signature and Name of Authorised Person with stamp

Date:

Place:

I have verified the above Declaration; it is correct

Signature, date and stamp of the Specified Officer of the SEZ (Specified Officer shall retain a copy of the verified Declaration, for the purpose of record)

FORM A-2

**APPLICATION FOR CLAIMING REFUND OF SERVICE TAX PAID ON SPECIFIED SERVICES  
USED FOR AUTHORISED OPERATIONS IN SEZ**

To  
The Assistant/Deputy Commissioner of Central Excise/Service Tax  
\_\_\_\_\_ Division, \_\_\_\_\_ Commissionerate

Sir,  
I/We claim refund of Rs..... (Rupees in words)

- (a) in respect of service tax paid on 'wholly consumed' specified services used for the authorized operations in SEZ, as approved by the Approval Committee of the \_\_\_\_\_ SEZ [ Rupees \_\_\_\_\_ ]
- (b) in respect of service tax paid on specified services, other than those that are wholly consumed, used for the authorized operations of SEZ Unit/Developer, as approved by the Approval Committee of the \_\_\_\_\_ SEZ [ Rupees \_\_\_\_\_ ].

1. Name of the SEZ Unit/Developer:
2. Address of the SEZ Unit/Developer with Telephone and Email:
3. Address of the Registered/Head Office with Telephone and Email:
4. Permanent Account Number(PAN) of the SEZ Unit/Developer:
5. Import and Export Code Number:
6. Jurisdictional Central Excise/Service Tax Division:
7. Service Tax Registration Number/Service Tax Code:
8. Information regarding Bank Account ( Bank, Address of Branch, Account Number) in which refund amount should be credited/to be deposited:
9. Details regarding Service Tax refund claimed:
- 9.1 Refund arising out of 'wholly consumed' specified services:

Table-A

Sl. No.	Details regarding specified services used in the authorized operations of SEZ, as approved by the Approval Committee						Amount of service tax claimed as Refund (including education cess) (Rupees)	Document enclosed as proof of payment of service tax by the SEZ Unit/Developer, ( sl.no and date of invoice/ bill / challan)	
	Description of taxable service (as per the invoice) used in the authorized operations of SEZ	Name and address of Service Provider	Service Tax Registration Number of Service Provider	Invoice/Bill/Challan (original enclosed)					
(1)	(2)	(3)	(4)	Number	Date	Value of taxable service (Rupees)	(8)	(9)	(10)
1.									
2.									
<b>TOTAL</b>									--

9.2. Refunds arising out of specified services, other than those are ‘wholly consumed’:

I/We request refund of service tax paid on specified services, other than those that are ‘wholly consumed’,-

- (a) used in the manufacture of final products exported from SEZ
- (b) used in providing output services exported from SEZ

I/We furnish following true and correct particulars, in Tables ‘B’ and ‘C’, for the purpose of above refund:

Table – B

No.	Specified services other than those that are ‘wholly consumed’, used for authorised operations by SEZ Unit/Developer, during the period for which refund is claimed						Document enclosed as proof of payment of service tax ( sl.no and date of invoice/ bill / challan)	
	Description of taxable service(as per the invoice) used in the authorized operations of SEZ	Name and address of Service Provider	Service Tax Registration Number of Service Provider	Invoice/Bill/Challan (original enclosed)				Amount of Service tax paid (including education cess) (Rupees)
				Num ber	Date	Value of taxabl e servic e (Rupe es)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.								
2.								
TOTAL								--

Table - C

Details		Details for the period to which the invoices pertain and refund is claimed		
		Export turnover of SEZ Unit(s)/Developer	Service tax paid on input services other than wholly consumed services	Total turnover
		(1)	(2)	(3)
-Goods	(a)		---	
Output services	(b)		----	
Others(Bought out goods sold)	(c )	----	----	
Total (a)+(b)+(c)=(d)				

Instructions for compilation of the above statistical table:

- (i) To calculate the export turnover of SEZ, in the case of export of goods, FOB value provided in Shipping Bills or Bills of Export, should be taken into account, which have been duly certified by the officer of customs to the effect that the goods have been exported;
- (ii) To calculate the export turnover of SEZ, in the case of export of services, value of output services exported shall be on the basis of certificates issued by the bank certifying the realization of export proceeds.
- (iii) Amount of service tax claimed as refund, under Table B read with Table C: Rupees \_\_\_\_\_
- (iv) Particulars filled in the Table C should be verified and certified as true by the statutory auditor of the SEZ Unit/Developer

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10. I/We Declare that-

- (i) information given in this application for refund is true, correct and complete in every respect and that I am authorised to sign this application for refund of service tax;
- (ii) the specified services, as approved by the Approval Committee of SEZ, on which exemption/refund is claimed are actually used for the authorised operations in a SEZ;
- (iii) refund is being claimed only on the service tax actually paid on the specified services used for the authorised operations in a SEZ; refund of service tax has not been claimed or received earlier, on the basis of above documents/information;
- (iv) We have not taken any CENVAT credit of service tax paid on the specified services under the CENVAT Credit Rules, 2004;
- (v) accounts or documents furnished as proof of payment of service tax being claimed as refund, as per the invoice, bill or challan of the service provider indicating the service tax paid on such specified services, are true and correct in all respects;
- (vi) proper account of receipt and use of the specified services on which exemption/refund is claimed, for the authorised operations in the SEZ, is maintained and the same shall be produced to the Officer sanctioning refund, on demand.

Signature and name  
(of proprietor/managing partner/  
person authorised by managing director of SEZ Unit/Developer)  
with complete address, telephone and e-mail

Date:  
Place:

FORM A-3

DECLARATION FOR OBTAINING SERVICE TAX CODE

[Refer clause (c) under paragraph 3]

1. Name of the SEZ Unit/Developer:
2. Address of the SEZ Unit/Developer with Telephone and Email:
3. Address of the Registered/Head Office:
4. Permanent Account Number(PAN) of the SEZ Unit/Developer:
5. Import and Export Code Number:
6. Jurisdictional Central Excise/Service Tax Division:
7. Service Tax Registration Number/Service tax Code:
8. Details of Bank Account ( Bank, Address of Branch, Account Number)
9. (a) Constitution of SEZ Unit/Developer [ proprietorship/partnership/Registered Private Limited Company/Registered Public Limited Company/Others(specify)]  
(b) Name, Address, Telephone number of Proprietor/partner/director(s)
10. Name, designation and address of the authorised signatory/signatories
11. I/We hereby declare that-
  - (i) The information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the SEZ Unit/Developer;
  - (ii) I/We shall maintain proper account of specified services as approved by the Approval Committee of SEZ, received and used for authorised operations in SEZ; and shall make available such accounts and related records, at all reasonable times, to the Department for inspection or scrutiny.
  - (iii) I/We shall use/have used specified services for authorised operations in the SEZ.

Signature and Name of Authorised Person with stamp

Date:

Place: