

Circular No. 117/11/2009 - ST

**F. NO. 137/50/2009 – CX. 4**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Excise & Customs)**

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New Delhi, the 30<sup>th</sup> October 2009

**Subject: Leviability of service tax on Tour operator service in connection  
with Haj & Umrah pilgrimage – reg.**

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On a reference received by the Board the matter regarding leviability of service tax on tour operator service in connection with Haj & Umrah Pilgrimage was examined.

The amount charged to the pilgrims in India undertaking Haj and Umrah pilgrimage, is for services provided by the Government of Saudi Arabia and the tour takes place outside India. As per Rule 3 (1) (ii) of the Export of Services Rules, 2005, (Circular No. 111/05/2009 – ST dated 24.02.2009), the service in respect of tour operator is export if such service is performed outside India. It is also provided therein that where such taxable service is partly performed outside India, it shall be treated as performed outside India. Therefore, it is clarified that service tax is not chargeable on the services provided in respect of tour undertaken for carrying out Haj and Umrah Pilgrimage in Saudi Arabia by Indian pilgrims considering these as export of service, provided they fulfill the other conditions of export as provided in Export of Service Rules.

Yours faithfully

**(Himanshu Gupta)**  
Commissioner (Service Tax)

CBEC, New Delhi