

**-COPY OF-
SERVICE TAX CIRCULAR
NO.129/11/2010-ST
Dated: September 21, 2010**

Subject: New services notified through the Finance Act 2010 (14 of 2010) and classification under the Export of Services Rules 2005 and Taxation of Services (Provided from Outside India and Received in India) Rules, 2006 - regarding

1. It has been brought to the notice of the Board that the service tax payers have raised doubts in determining the Export/Import of the new services introduced vide the Finance Act 2010(14 of 2010), as they have not been notified under the respective categories of services enlisted under the Export of Services Rules 2005 and Taxation of Services (Provided from Outside India and Received in India) Rules, 2006.
2. It is to inform that as all the new services notified through the Finance Act 2010 (14 of 2010) falls in category (iii) of clause (3) of services listed in the Export of Services Rules 2005 and Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, (residual category), no notification regarding individual classification was issued.
3. Trade Notice/Public Notice may be issued accordingly.

F.No.354/141/2010-TRU

**(Prashant Kumar)
Under Secretary (TRU)**