

## **NOTIFICATION NO 22/2011 -Service Tax**

Dated: March 31, 2011

In exercise of the powers conferred by sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Export of Services Rules, 2005, namely :-

1. (1) These rules may be called the Export of Services (Second Amendment) Rules, 2011.  
(2) They shall come into force on the 1st day of April, 2011.
2. In the Export of Services Rules, 2005, in rule 3, in sub-rule (1), in clause (ii), in the second proviso, the brackets and letters "(zzh)" shall be omitted.

**F. No. 334/1/2011-TRU**

**( SAMAR NANDA)**  
**Under Secretary to the Government of India**

Note.- The principal rules were notified vide notification no. 9/2005-Service Tax, dated the 3rd March, 2005, published in the Gazette of India, Extraordinary vide number G.S.R. 151(E), dated the 3rd March 2005 and last amended vide notification No.12/2011-Service Tax, dated the 1st March, 2011, vide number G.S.R.169 (E), dated the 1st March, 2011.