

**-COPY OF-**  
**SERVICE TAX NOTIFICATION**  
**No. 44/2011 – Service Tax**  
**Date – 9<sup>th</sup> September, 2011**

**STAX Exemption to Service provided by a Sub-Broker to a Stock-Broker In  
Relation To Sale or Purchase of Listed Securities**

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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No. 31/2009-Service Tax**, dated the 1st September, 2009, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 625 (E), dated the 1st September, 2009, namely:-

In the said notification, after the words, “provided by a sub-broker”, the words “or authorised person, as the case may be,” shall be inserted.

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

**[F. No. 354/205/2011-TRU]**

**(Samar Nanda)**

**Under Secretary to the Government of India**

Note.- The principal notification No. 31/2009-Service Tax, dated the 1st September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1st September, 2009, vide number G.S.R. 625 (E), dated the 1st September, 2009.