

-COPY OF-
Service Tax Notification
No. 46/2011
Dated- 19th September, 2011

Amends Noti No. 18-2002-STax, dated 16th Dec, 2002

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 makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 18/2002-Service Tax, dated the 16th December, 2002, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 823 (E), dated the 16th December, 2002, namely:-

In the said notification, for the words, figures and brackets “amount of cess paid on the said transfer of technology under the provisions of Section 3 of the Research and Development Cess Act, 1986 (32 of 1986).”, the following words, figures and brackets shall be substituted, namely:-

“Amount of cess payable on the said transfer of technology under the provisions of section 3 of the Research and Development Cess Act, 1986 (32 of 1986), subject to the following conditions, namely:-

(A) the said amount of Research and Development Cess is paid within six months from the date of invoice or in case of associated enterprises the date of credit in the books of account:

Provided that the exemption shall be available only if the Research and Development Cess is paid at the time or before the payment for the service;

(B) records of Research and Development Cess are maintained for establishing the linkage between the invoice or the credit entry, as the case may be, and the Research and Development Cess payment challan.

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

[F. No. 354/140/2011-TRU]

(Samar Nanda)
Under Secretary to the Government of India

Note.- The principal notification No. 18/2002-Service Tax, dated the 16th December, 2002, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 823 (E), dated the 16th December, 2002 and was last amended vide notification No. 23/2008-Service Tax, dated the 10th May, 2008, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 368 (E), dated the 10th May, 2008.