

NOTIFICATION NO 50/2010-SERVICE TAX

Dated : October 8, 2010

In exercise of the powers conferred by section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts persons marketing the lottery tickets (hereinafter referred to as 'such person'), other than the distributors or selling agents appointed or authorised by the lottery organising State (hereinafter referred to as 'such distributor or selling agent'), from the whole of service tax leviable thereon under section 66 of the Finance Act on the taxable service of marketing of lottery referred to in sub-clause (zzzzn) of clause (105) of section 65 of the Finance Act, if the optional composition scheme under sub-rule (7C) of rule 6 of Service Tax (2 nd Amendment) Rules, 2010 dated 8th October 2010 is availed of by such distributor or selling agent, in respect of such lottery during the financial year:

Provided that if such person also markets lottery tickets for distributors or selling agents who have not so opted, then nothing contained in this notification shall apply to the value of service provided to the distributors or selling agents who have not so opted.

Explanation.- For the purpose of this notification, "distributor or selling agent" shall have the meaning assigned to them in clause (c) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1st April, 2010 and shall include distributor or selling agent authorised by the lottery organising State.

[F. No.B-1/21/2010 -TRU]

(Prashant Kumar)

Under Secretary to the Government of India