

NOTIFICATION NO 53/2010- Service Tax

Dated : December 21, 2010

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 exempts the taxable service referred to in item (v) of sub-clause (zzzze) of clause (105) of section 65 of the said Finance Act (hereinafter referred to as 'such service') , for packaged or canned software (hereinafter referred to as 'said goods') from the whole of service tax, subject to the condition that-

(i) the value of the said goods domestically produced or imported, for the purposes of levy of the duty of Central Excise or the additional duty of customs leviable under sub-section

(1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), if imported, as the case may be, has been determined under section 4A of the Central Excise Act 1944 (1 of 1944) (hereinafter referred to as 'such value') ; and

(ii) (a) the appropriate duties of excise on such value have been paid by the manufacturer, duplicator or the person holding the copyright to such software, as the case may be, in respect of software manufactured in India; or

(b) the appropriate duties of customs including the additional duty of customs on such value, have been paid by the importer in respect of software which has been imported into India;

(iii) a declaration made by the service provider on the invoice relating to such service that no amount in excess of the retail sale price declared on the said goods has been recovered from the customer.

Explanations.- For the purpose of this notification, the expression,-

(i) "appropriate duties of excise" shall mean the duties of excise leviable under section 3 of the Central Excise Act, 1944 (1 of 1944) and a notification, for the time being in force, issued in accordance with the provision of sub-section (1) of section 5A of the said Central Excise Act; and

(ii) "appropriate duties of customs" shall mean the duties of customs leviable under section 12 of the Customs Act, 1962 (52 of 1962) and any of the provisions of the Customs Tariff Act, 1975 (51 of 1975) and a notification, for the time being in force, issued in accordance with the provision of sub-section (1) of section 25 of the said Customs Act.

[F. No. 354/189/2010-TRU]

(VIKAS)

Under Secretary to the Government of India