

NOTIFICATION NO 9/2013 - ST.

Dated: May 8, 2013

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 468 (E), dated the 20th June, 2012, namely:-

In the said notification, in the TABLE, for serial number 12 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

"12.	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly, except where entire consideration is received after issuance of completion certificate by the competent authority,-		(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004;
	(a) for a residential unit satisfying both the following conditions, namely:-	25	(ii) The value of land is included in the amount charged from the service receiver."
	(i) the carpet area of the unit is less than 2000 square feet; and (ii) the amount charged for the unit is less than rupees one crore; (b) for other than the (a) above.	30	

[F. No. 334 /3/ 2013-TRU]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 26/2012 - Service Tax , dated the 20 th June, 2012, vid e number G.S.R. 468 (E), dated the 20th June, 2012 and was last amended vide notification No.2/2013 - Service Tax, dated the 1st March, 2013, vide number G.S.R.152(E), dated the 1st March, 2013.