

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No. 29/2011 – Service Tax

G.S.R. (E).- In exercise of the powers conferred by clauses (A) and (B) of section 71 of the Finance Act, 2011 (8 of 2011), the Central Government hereby appoints the 1st day of May 2011, as the date on which the provisions of the said Act shall come into force.

[F. No. 334/3/ 2011 – TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No. 30/2011 – Service Tax

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 exempts the taxable service referred to in sub-clause (zzzzz) of clause (105) of section 65 of the Finance Act, from the whole of the service tax leviable thereon under section 66 of the said Act.

2. This notification shall come into force on the 1st day of May, 2011.

[F. No. 334/3/ 2011 – TRU]

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No.31/2011 – Service Tax

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) (hereinafter referred to as the said Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service as referred to in sub-clause (zzzzw) of clause (105) of section 65 of the said Act, when the declared tariff for providing of such accommodation is less than rupees 1000 per day from the whole of the service tax leviable thereon under section 66 of the said Act.

Explanation.- For the purpose of this notification, “declared tariff” includes charges for all amenities provided in the unit of accommodation like furniture, air-conditioner, refrigerators etc., but does not include any discount offered on the published charges for such unit.

2. This notification shall come into force on the 1st day of May, 2011.

[F. No. 334/3/2011-TRU]

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No.32/2011 – Service Tax

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 rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2006-Service Tax, dated the 13th July, 2006, published in the Gazette of India, Extraordinary, Part II, Section3, Sub-section (i) vide number G.S.R. 418(E) dated the 13th July, 2006, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 1st day of May, 2011.

[F. No. 334/3/ 2011 – TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No.33/2011 – Service Tax

G.S.R. (E) - In exercise of the power 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 exempt,-

(i) any preschool coaching and training;

(ii) any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognised by any law for the time being in force;

when provided by any commercial coaching or training centre from the whole of the service tax leviable thereon under section 66 of the Finance Act, 1994.

2. This notification shall come into force on the 1st day of May, 2011.

[F. No. 334/3/ 2011 – TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No.34/2011 – Service Tax

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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2006-Service Tax, dated the 1st March, 2006, published in the Gazette of India, vide number G.S.R.115(E), dated the 1st March, 2006, with effect from the 1st day of May 2011 namely:-

2. In the said notification, in the Table, after S.No.12 and the entries relating thereto, the following S.No. and the entries shall be inserted, namely:-

TABLE

(1)	(2)	(3)	(4)	(5)
"13.	(zzzzv)	Services provided or to be provided, to any person, by a restaurant, by whatever name called, having the facility of air-conditioning in any part of the establishment, at any time during the financial year, which has licence to serve alcoholic beverages, in relation to serving of food or beverage, including alcoholic beverages or both, in its premises;	-	30
14.	(zzzzw)	Services provided or to be provided, to any person, by a hotel, inn, guest house, club or campsite, by whatever name called, in relation to providing of accommodation for a continuous period of less than three months;	-	50

[F. No. 334/3/2011-TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 1/2006-Service Tax, dated the 1st March, 2006, published in the Gazette of India, Extraordinary vide Number G.S.R. 115(E), dated the 1st March, 2006 and last amended vide notification No.16/2011-Service Tax, dated the 1st March, 2011, published on the Gazette of India vide Number G.S.R.116 (E), dated the 1st March, 2011.

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No.35/2011 – Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Third Amendment) Rules, 2011.
(2) They shall come into force on the 1st day of May, 2011.
2. In rule 6 of the Service Tax Rules, 1994, for sub-rule (7A), the following sub-rule shall be substituted, namely,-

“(7A) An insurer carrying on life insurance business shall have the option to pay tax:

(i) on the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of policy holder, if such amount is intimated to the policy holder at the time of providing of service;

(ii) 1.5 per cent of the gross amount of premium charged from a policy holder in all other cases;

towards the discharge of his service tax liability instead of paying service tax at the rate specified in section 66 of Chapter V of the said Act:

Provided that such option shall not be available in cases where the entire premium paid by the policy holder is only towards risk cover in life insurance.”.

[F. No. 334/3/ 2011 – TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 2/1994-Service Tax, dated the 28th June, 1994, published in the Gazette of India, Extraordinary vide number G.S.R. 546(E), dated the 28th June, 1994 and last amended vide notification No.25/2011-Service Tax, dated the 31st March, 2011, vide number G.S.R. 184(E), dated the 31st March, 2011.

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No. 36/2011 – Service Tax

G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Export of Services Rules, 2005, namely :-

1. (1) These rules may be called the Export of Services (Third Amendment) Rules, 2011.
(2) They shall come into force on the 1st day of May, 2011.
2. In the Export of Services Rules, 2005, in rule 3, in sub-rule (1), in clause (i), for the brackets, letters and words “(zzzzm) and (zzzzu)”, the brackets, letters and word “(zzzzm), (zzzzu), (zzzzv) and (zzzzw)” shall be substituted;

[F. No. 334/03/2011-TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 9/2005-Service Tax, dated the 3rd March 2005 and published in the Gazette of India, Extraordinary vide number G.S.R. 151(E), dated the 3rd March 2005 and were last amended vide notification No. 22/2011-Service Tax, dated the 31st March, 2011 vide number G.S.R. 280 (E), dated the 31st March, 2011.

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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 25th April, 2011

Notification No. 37/2011 – Service Tax

G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, namely :-

1. (1) These rules may be called the Taxation of Services (Provided from Outside India and Received in India) (Third Amendment) Rules, 2011.

(2) They shall come into force on the 1st day of May, 2011.

2. In the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, in rule 3, in clause (i), for the brackets, letters and words “(zzzzm) and (zzzzu)”, the brackets, letters and word “(zzzzm), (zzzzu), (zzzzv) and (zzzzw)” shall be substituted;

[F. No. 334/03/2011-TRU]

(Sanjeev Kumar Singh)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 11/2006-Service Tax, dated the 19th April, 2006, published in the Gazette of India, Extraordinary vide number G.S.R. 227(E), dated the 19th April, 2006 and last amended vide notification No.23/2011-Service Tax, dated the 31st March, 2011, vide number G.S.R.281 (E), dated the 31st March, 2011.