

**-COPY OF-  
SERVICE TAX NOTIFICATION  
NO.41/2011-ST.  
Dated: June 27, 2011**

**Amends Point of Taxation Rules, 2011**

In exercise of the powers conferred by clause (a) and clause (hhh) of sub-section (2) of section 94 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 rules further to amend the Point of Taxation Rules, 2011, namely:-

1. (1) These rules may be called the Point of Taxation (Second Amendment) Rules, 2011.

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

2. In the Point of Taxation Rules, 2011, in Rule 7, in sub-rule (c),-

before the bracket and letter “ (p)”, the bracket and letter “(g)” shall be inserted,

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

**(Samar Nanda)  
Under Secretary to the Government of India**

**Note .-** The principal rules were notified vide notification no. 18/2011-Service Tax, dated the 1 st March, 2011, published in the Gazette of India, Extraordinary vide Number G.S.R. 175(E), dated the 1 st March, 2011 and last amended vide notification No.25/2011-Service Tax, dated the 31 st March, 2011, published on the Gazette of India vide Number G.S.R. 283(E), dated the 31 st March, 2011.