

STax-Exemption-Club or Association - Dyeing Units

GOVERNMENT has exempted club or association service, provided by an association of dyeing units in relation to the **project**, from the whole of service tax leviable thereon under section 66 of the Finance Act.

Project is defined as common facility set-up for treatment and recycling of effluents and solid waste discharged by dyeing units, with financial assistance from the central or state government.

**-COPY OF-
SERVICE TAX NOTIFICATION
NO.42/2011-ST
Dated: July 25, 2011**

STax-Exemption-Club or Association - Dyeing Units

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 club or association service referred to in sub-clause (zzze) of clause (105) of section 65 of the said Act, provided by an association of dyeing units in relation to the project, from the whole of service tax leviable thereon under section 66 of the Finance Act.

Explanation.- For the purposes of this notification, project means common facility set-up for treatment and recycling of effluents and solid waste discharged by dyeing units, with financial assistance from the central or state government.

F. No. 356/05/2011-TRU

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