

Gist of 2010 Notifications in Service Tax

Ministry of Finance (Department of Revenue) , Government of India has issued as much as 43 notifications, viz Notification Nos 1 to 43 in 2010 so far , highest ever in just half year. Of these, 20 notifications have been issued on 22.6.2010 and afterwords. These pertain to the date of applicability of service tax on new services introduced by Finance Act, 2010 and certain exemptions to various taxable services. In three notifications, corrigendum have also been issued.

The gist of these notifications is as follows-

Service Tax Notification No.	Subject
1/2010-ST dated 19.2.2010	Amendment in service tax rules [rule 6 (2) and rule 7 (2)]- E payment & e filing
2/2010-ST dated 27.02.2010	Exempts domestically developed packaged or canned software for single use and packaged accordingly from whole of Service Tax.
3/2010-ST dated 27.02.2010	Amends Notification No.24/2004-ST dated 10.09.2004. the definition of vocational training institute has been amended so as to covered only ITI or Industrial Training Centres affiliated to National Council for vocational trainee.
4/2010-ST dated 27.02.2010	Amends Notification No.33/2004-ST dated 03.12.2004. exempts services provided by GTA in relation to food grains or pulses.
5/2010-ST dated 27.02.2010	Rescinds Notification No.1/2000-ST dated 09.02.2000 (Notification No.01/00 exempts taxable services provided by Government of Rajasthan under group personal accidents scheme.
6/2010-ST dated 27.02.2010	Amends certain provisions of exports of services rules notified under Notification No.09/2005-ST dated 03.03.2005.
7/2010-ST dated 27.02.2010	Rescinds Notification No.33/2009-ST dated 01.09.2009 (Notification No.33/2009-ST exempts taxable services provided by any person in relation to transport of goods by Rail. This Notification will come in to effect from 01.04.2010. (See Notification No 20 & 33 also)
8/2010-ST dated 27.02.2010	Exempts services provided in relation to transport of goods by rail in respect of certain specified goods. (See Notification No 21 & 34 also)
9/2010-ST dated 27.02.2010	Amends Notification No.1/2006-ST dated 01.03.2006 so as to Provides abatement of 70% in relation to transport of goods by rail services. (See Notification No 22 & 35 also)
10/2010-ST dated 27.02.2010	Exempts taxable services provided by a Central or State seed testing laboratory and Central or State Seed Certification Agency.
11/2010-ST dated 27.02.2010	Exempts Services provided in relation to transmission of electricity
12/2010-ST dated 27.02.2010	Exempts erection commissioning or installation services provided in relation to grain handling system cold storage units processing Agricultural, apiary, horticultural, dairy, poultry, aquatic and marine products and meat.
13/2010-ST dated 27.02.2010	Exempts information technology services provided by News Agencies.
14/2010-ST dated 27.02.2010	Amends Notification No.1/2002-ST dated 01.03.2002. Extends provisions of Service Tax to continental shelf and EEZ of India for insulation construction of structures and vessels prospecting extraction or production of mineral oil natural gas and supply thereof only.

15/2010-ST 27.02.2010	dated	Amends Service Tax Valuation Rules so as to excludes taxes levied by Government on any passenger travelling by air.
16/2010-ST 27.02.2010	dated	Amends certain provisions of import of service rules notified under Notification No.11/2006-ST dated 09.11.2006.
17/2010-ST 27.10.2010	dated	Exempts imported packaged or canned software for single use and packaged accordingly from whole of Service Tax.
18/2010-ST dated 23.3.2010		Amendment in Notification No 18/2007-ST dated 18.5.2007, bifurcation of Mumbai Jurisdiction into Mumbai I and Mumbai II
19/2010-ST dated 23.3.2010		A Amendment in Notification No 19/2007-ST dated 12.5.2007, bifurcation of Mumbai Jurisdiction into Mumbai I and Mumbai II
20/2010-ST dated 30.3.2010		Amendment in Notification No 7/2010-ST dated 27.2.2010 Extension of rescission of levy of service tax on Transportation of goods by railway from April 1 to July 1, 2010(See Notification No 33 also)
21/2010-ST dated 30.3.2010		A Amendment in Notification No 8/2010-ST dated 27.2.2010 Extension of exemption from April 1 to July 1,2010 in relation to transportation of goods by railway (See Notification No 34 also)
22/2010-ST dated 30.3.2010		A Amendment in Notification No 9/2010-ST dated 27.2.2010 Extension of abatement from April 1 to July 1,2010 in relation to transportation of goods by railway as provided in Notification No 1/2006(See Notification No 35 also)
23/2010 27.4.2010	-ST dated	C Coaching centre –exemption to modular skill development courses
24/2010-ST dated 22.6.2010		D Date of enforcement of 2010 provisions and new taxable services (1.7.2010)
25/2010-ST dated 22.6.2010		E Exemption to persons in air transport of passenger services – transit passengers, employees (zzzo) w.e.f. 1.7.2010
26/2010-ST dated 22.6.2010		E Exemption from service tax in excess of 10 percent in air transport of passengers (zzzo) w.e.f. 1.7.2010
27/2010-ST dated 22.6.2010		Exemption to travel from / to airports in north eastern states – air transport of passenger services (zzzo) w.e.f. 1.7.2010
28/2010-ST dated 22.6.2010		Exemption to construction of complex services provided to JLNNUR Mission / Rajiv Awaas Yojna (zzzh) w.e.f. 1.7.2010
29/2010-ST dated 22.6.2010		Amendment in exemption Notification No 1/2006 C Commercial construction (zzq) – 75 % abatement where value includes land. C Construction of complex (zzzh) – 75 % abatement where value includes land
30/2010-ST dated 22.6.2010		Exemption to sponsorship of sports/ games to specified bodies / federation (zzzn) w.e.f. 1.7.2010
31/2010-ST dated 22.6.2010		Exemption to specified services provided in airport / port w.e.f. 1.7.2010
32/2010-ST dated 22.6.2010		Exemption to electricity distribution (BAS, Franchise) w.e.f. 1.7.2010
33/2010-ST dated 22.6.2010		Notification No 7/2010 (Rail transport services) to be effective from date 1.1.2011
34/2010-ST dated 22.6.2010		Notification No 8/2010 (Rail transport services) to be effective from date 1.1.2011
35/2010-ST dated 22.6.2010		Notification No 9/2010 (Rail transport services) to be effective from date 1.1.2011

36 / 2010-ST 28.6.2010	dated	<p>Exemption to service tax leviable on advance payment received before appointed dated (ie, 1.7.2010) in respect of taxable services as mentioned in section 76 (A) of Finance Act, 2010 except the services of commercial coaching and training (zzc) and renting of property (zzzz). ,ie, exemption would be available to services-</p> <p>(zn) Port services</p> <p>(zzl) Minor ports</p> <p>(zzm) Air port services</p> <p>(zzq) Commercial & industrial construction</p> <p>(zzzh) Construction of complex services</p> <p>(zzzn) Sponsorship</p> <p>(zzzo) Air transport of passengers</p> <p>(zzzr) Auctioneer's services</p> <p>(zzzze) Information technology services</p> <p>(zzzzf) ULIP management services</p> <p>(zzzzm) Legal consultancy services</p> <p>(zzzzn) New services introduced by</p> <p>to Finance Act, 2010</p> <p>zzzzu)</p> <p>(Also see corrigendum dated 29.6.2010</p>
37 / 2010-ST 28.6.2010	dated	Amendment to Notification No 17/ 2009-ST dated 7.7.2009 - Airport services (zzm) in respect of export of goods eligible for refund of tax vide Notification No 17/2009
38 / 2010-ST 28.6.2010	dated	Exemption to commercial or industrial construction services (zzq) provided within port or other port for construction, repair, alteration and renovation of wharves, quays, docks, stages, jetties, piers and railways.
39 / 2010-ST 28.6.2010	dated	Amendment in Service Tax Rules 1994- proviso added to Rule 4 A to state that in case of air transport of passengers, invoice / bill/ challan will include ticket issued in any form and with or without containing details of registration number, classification of service & address of service receiver. (Also see corrigendum dated 30.6.2010)
40 / 2010-ST 28.6.2010	dated	Amendment in Notification No 1/2010 –ST dated 1.3.2006 providing abatements/ exemptions to following services if provided within ports (zn), other ports (zzl) and airports (zzm) –

	<i>S.No of</i>	<i>Taxable Service</i>
	Notification	
	3	Rent a cab service (o)
	5	erection, commissioning & Installation service (zzd)
	7	Commercial or industrial construction services (zzq)
	7(a)	Commercial or industrial construction services (including land (zzq)
	10	Construction of complex service(zzzh)
	10 (a)	Construction of complex service(including land) (zzzh)
	11	Transport of goods by rail service (zzzp)
	(Also see corrigendum dated 30.6.2010)	
41 / 2010-ST dated 28.6.2010	Full exemption to following services if provided in port / air port- <ul style="list-style-type: none"> • Cargo & warehousing service for agricultural produce / cold storage. • Storage & warehousing service for agricultural produce / cold storage. • Transport of export goods in aircraft by aircraft operator. • Site formation and clearance, excavation and earth moving and demolition service 	
42 / 2010-ST dated 28.6.2010	Full exemption to commercial and industrial services provided within airport.	
43/2010-ST dated 30.6.2010	Amendment in Notification No 13/2008 –ST dated 1.3.2008 (zn, zzl, zzm added)	