

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
New Delhi**

**Notification No. 33/2008-Service Tax**

Dated 7th December, 2008

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 hereby makes the following further amendments in the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 41/2007-Service Tax, dated the 6th October, 2007 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 645(E), dated the 6th October, 2007, namely :-

In the said Notification,-

(1) in paragraph 1, in the proviso, sub-paragraph (e) shall be omitted;

(2) in the Schedule,-

(i) against Sr. No.15, in column (4), in item (vi), for the words “two per cent.”, the words “ten per cent.” shall be substituted;

(ii) after Sr. No.18 and the entries relating thereto, the following shall be inserted, namely :-

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
“19.	Section 65(105)(j)	services provided by a clearing and forwarding agent in relation to export goods exported by the exporter.	exporter shall produce,- (i) invoice issued by clearing and forwarding agent for providing services specified in column (3) specifying : (a) number and date of shipping bill, (b) description of export goods, (c) number and date of the invoice issued by the exporter relating to export goods, (d) details of all the charges, whether or not reimbursable, collected by the clearing and forwarding agent from the exporter in relation to export goods, (ii) details of other taxable services provided by the said clearing and forwarding agent and received by the exporter, whether or not relatable to export goods.”;



(3) in the Form, in serial No.10, item (iii) shall be omitted.

2. This Notification shall come into force on the date of its publication in the Official Gazette.

Sd/-

(UNMESH WAGH)

(F. No. 341/15/2007-TRU)

Under Secretary to the Government of India

**Note.-** The principal Notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 645(E), dated the 6th October, 2007 and was last amended by Notification No. 32/2008-Service Tax, dated the 18th November, 2008 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 794(E), dated the 18th November, 2008.

**Member-exporters can avail the Notification No. 32/2008-Service Tax, dated the 18th November, 2008 from the following Website :**  
[http://www.servicetax.gov.in/servtax\\_notfns\\_idx.htm](http://www.servicetax.gov.in/servtax_notfns_idx.htm)