

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

Notification No. 21/2008-Service Tax

Dated 10th May, 2008

G.S.R.(E).- In exercise of the powers conferred by Sections 93 and 94 read with Section 66A 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) Second Amendment Rules, 2008.

(2) They shall come into force on the 16th day of May, 2008.

2. In the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, in rule 3,-

(a) in clause (ii), for the brackets, letters and word "(zzzf) and (zzzp)", the brackets, letters and word "(zzzf), (zzzp), (zzzzg), (zzzzh) and (zzzzi)" shall be substituted;

(b) in clause (iii), the following proviso shall be inserted at the end, namely :-

"Provided that where the taxable service referred to in sub-clause (zzzzj) of clause (105) of section 65 of the Act is received by a recipient located in India, then such taxable service shall be treated as taxable service provided from outside India and received in India subject to the condition that the tangible goods supplied for use are located in India during the period of use of such tangible goods by such recipient."

Sd/-

(G. G. PAI)

[F. No. B1/5/2008-TRU]

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 and published in the Gazette of India, Extraordinary, vide number G.S.R. 227(E), dated the 19th April, 2006 and were last amended vide Notification No. 6/2008-Service Tax, dated the 1st March, 2008 vide number G.S.R. 150(E), dated the 1st March, 2008.

Member-exporters can avail the Notification No. 11/2006-Service Tax, dated the 19th April, 2006 and Notification No. 6/2008-Service Tax, dated the 1st March, 2008 from the following Website :

http://www.servicetax.gov.in/servtax_notfns_idx.htm

<http://www.servicetax.gov.in/notifications/notfns-2k8/st06-2k8.pdf>