

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

Notification No. 22/2008-Service Tax

Dated 10th May, 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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2006-Service Tax, dated the 1st March, 2006 vide number G.S.R. 115 (E), dated the 1st March, 2006, namely :-

In the said Notification, in the Table,-

- (i) against S. No. 1, in column (3), for the words "to the client", the words "to any person" shall be substituted;
- (ii) against S. No. 4, in column (4), for the words "client", the words "recipient of service" shall be substituted;
- (iii) against S.No.5, in column (4), for the words "customer", the words "recipient of service" shall be substituted.

2. This Notification shall come into force on the 16th day of May, 2008.

Sd/-
(G. G. PAI)

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

Under Secretary to the Government of India

Note : The principal Notification No. 1/2006-Service Tax, dated the 1st March, 2006, was published in the Gazette of India, Extraordinary vide number G.S.R. 115(E), dated the 1st March, 2006 and was last amended by Notification No. 12/2008-Service Tax, dated the 1st March, 2008, vide number G.S.R. 156(E), dated the 1st March, 2008.

Member-exporters can avail the Notification No. 1/2006-Service Tax, dated the 1st March, 2006 and Notification No. 12/2008-Service Tax, dated the 1st March, 2008 from the following Website :

<http://www.servicetax.gov.in/notifications/notfns-2k6/st0106.pdf>

<http://www.servicetax.gov.in/notifications/notfns-2k8/st12-2k8.pdf>