

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

Notification No. 23/2008-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 amendments in the Notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely :-

S. No. (1)	Notification No. and date (2)	Amendment (3)
1.	18/2002-Service Tax, dated the 16th December, 2002 [G.S.R. 823(E), dated the 16th December, 2002]	In the said Notification, for the words "to a client", the words "to any person" shall be substituted.
2.	33/2004-Service Tax, dated the 3rd December, 2004 [G.S.R. 788(E), dated the 3rd December, 2004]	In the said Notification, for the words "to a customer", the words "to any person" shall be substituted.
3.	34/2004-Service Tax, dated the 3rd December, 2004 [G.S.R. 789(E), dated the 3rd December, 2004]	In the said Notification, for the words "to a customer", the words "to any person" 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 :** (1) The principal Notification No. 18/2002-Service Tax, dated the 16th December, 2002, was published in the Gazette of India, Extraordinary vide number G.S.R. 823(E), dated the 16th December, 2002;
- (2) The principal Notification No. 33/2004-Service Tax, dated the 3rd December, 2004, was published in the Gazette of India, Extraordinary vide number G.S.R. 788(E), dated the 3rd December, 2004;
- (3) The principal Notification No. 34/2004-Service Tax, dated the 3rd December, 2004, was published in the Gazette of India, Extraordinary vide number G.S.R. 789(E), dated the 3rd December, 2004.

Member-exporters can avail the Notification No. 18/2002-Service Tax, dated the 16th December, 2002; Notification No. 33/2004-Service Tax, dated the 3rd December, 2004 and Notification No. 34/2004-Service Tax, dated the 3rd December, 2004 from the following Website :

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

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

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