

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

Notification No. 24/2008-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 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, in the Schedule, after Sr. No. 15 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)
"16.	Section 65(105)(zm)	services of purchase or sale of foreign currency, including money changing provided to an exporter in relation to export goods.	exporter shall produce evidence to prove that the services specified in column (3) are in relation to goods exported.
17.	Section 65(105)(zzk)	services of purchase or sale of foreign currency, including money changing provided to an exporter in relation to export goods.	exporter shall produce evidence to prove that the services specified in column (3) are in relation to goods exported.
18.	Section 65(105)(zzzzj)	services of supply of tangible goods for use, without transferring right of possession and effective control of tangible goods, provided to an exporter in relation to goods exported by the exporter.	exporter shall produce evidence to prove that the services specified in column (3) are used in relation to export of goods."

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 was published in the Gazette of India, Extraordinary vide number G.S.R. 645(E), dated the 6th October, 2007 and was last amended by Notification No. 17/2008-Service Tax, dated the 1st April, 2008 which was published in the Gazette of India, Extraordinary vide number G.S.R. 260(E), dated the 1st April, 2008.

Member-exporters can avail the Notification No. 17/2008-Service Tax, dated the 1st April, 2008 from the following Website :

<http://www.servicetax.gov.in/notifications/notfns-2k8/st17-2k8.htm>