

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

**Notification No. 17/2008-Service Tax**

Dated 1st April, 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. 12 and the entries relating thereto, the following shall be inserted, namely :-

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
"13.	Section 65(105)(h)	services provided by a custom house agent in relation export goods exported by the exporter.	<p>exporter shall produce,-</p> <p>(i) invoice issued by custom house agent for providing services specified in column (3) specifying :</p> <p>(a) number and date of shipping bill,</p> <p>(b) description of export goods,</p> <p>(c) number and date of the invoice issued by the exporter relating to export goods,</p> <p>(d) details of all the charges, whether or not reimbursable, collected by the custom house agent from the exporter in relation to export goods,</p> <p>(ii) details of other taxable services provided by the said custom house agent and received by the exporter, whether or not relatable to export goods.</p>
14.	Section 65(105)(zm)	<p>(i) services provided in relation to collection of export bills,</p> <p>(ii) services provided in relation to export letters of credit such as advising commission, advising amendment, confirmation charges.</p>	exporter shall produce evidence to link the use of services specified in column (3) for goods exported.

(1)	(2)	(3)	(4)
15.	Section 65(105)(zzb)	Services provided by a commission agent, located outside India, and engaged under a contract or agreement or any other document by the exporter in India, to act on behalf of the exporter, to cause sale of goods exported by him.	<ul style="list-style-type: none"><li>(i) exporter shall provide agreement or contract or any other document, requiring the commission agent located outside India to provide services to the exporter in relation to sale of export goods, outside India,</li><li>(ii) exporter shall declare the amount of commission paid or payable to the commission agent in the shipping bill,</li><li>(iii) commission sought to be remitted is not on export of a canalized item, project exports, or exports financed under lines of credit extended by Government of India or EXIM Bank, or exports made by Indian partners towards equity participation in an overseas joint venture or wholly owned subsidiary,</li><li>(iv) documents evidencing actual export of goods,</li><li>(v) documents evidencing actual payment of commission to the commission agent,</li><li>(vi) refund of service tax shall be restricted to actual amount of service tax paid or service tax calculated on two per cent of FOB value of export goods, whichever is less.”</li></ul>

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

[F. No. 341/15/2007-TRU]

Sd/-

(G. G. PAI)

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. 3/2008-Service Tax, dated the 19th February, 2008 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 94(E), dated the 19th February, 2008.