

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

**Notification No. 7/2008-Service Tax**

Dated 1st March, 2008

G.S.R. (E).—In exercise of the powers conferred by Sections 93 and 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to amend the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007, namely :-

1. (1) These rules may be called the Works Contract (Composition Scheme for Payment of Service Tax) (Amendment) Rules, 2008.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007, in rule 3, in sub-rule (1), for the words “two per cent.”, the words “four per cent.” shall be substituted.

*Sd/-*  
(UNMESH WAGH)  
Under Secretary to the Government of India

[F. No. 334/1/2008-TRU]

**Note :** The principal rules were notified vide Notification No. 32/2007-Service Tax, dated the 22nd May, 2007 and published in the Gazette of India, Extraordinary vide number G.S.R. 378(E), dated the 22nd May, 2007.