

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

Notification No. 3/2008-Service Tax

Dated 19th February, 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, SubSection (i) by number G.S.R. 645(E) dated the 6th October, 2007, namely :-

In the said Notification, in the Schedule, after Sr. No. 9 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)
“10.	Section 65(105)(f)	Services provided by a courier agency to an exporter in relation to transportation of time-sensitive documents, goods or articles relating to export, to a destination outside India	<p>(i) the receipt issued by the courier agency specifies the importer-exporter (IEC) code number of the exporter, export invoice number, nature of courier, destination of the courier including name and address of the recipient of the courier, and</p> <p>(ii) the exporter produces evidence to link the use of courier service to export goods.</p>
11.	Section 65(105)(zzp)	Services provided to an exporter in relation to transport of export goods directly from the place of removal, to inland container depot or port or airport, as the case may be, from where the goods are exported.	<p>(i) export goods are transported directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported,</p> <p>(ii) invoice issued by the exporter in relation to export goods shall indicate the name of the inland container depot or port or airport from where the goods are exported,</p> <p>(iii) details of exporter’s invoice relating to export goods are specifically mentioned in the lorry receipt and the corresponding shipping bill,</p> <p>(iv) exporter shall declare in the refund claim indicating whether such service has been received from the said service provider for purposes other than for export.</p>

(1)	(2)	(3)	(4)
12.	Section 65(105)(zzzp)	Services provided to an exporter in relation to transport of export goods directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported.	<ul style="list-style-type: none"> (i) export goods are transported directly from place of removal to inland container depot or port or airport from where the goods are exported, (ii) invoice issued by the exporter in relation to export goods shall indicate the inland container depot or port or airport from where the goods are exported, (iii) details of exporter's invoice relating to export goods are specifically mentioned in the lorry receipt and the corresponding shipping bill, (iv) exporter shall declare in the refund claim indicating whether such service has been received from the said service provider for purposes other than for export."

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

Sd/-
(UNMESH WAGH)

Under Secretary to the Government of India

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

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. 42/2007-Service Tax, dated the 29th November, 2007 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) by number G.S.R. 739(E), dated the 29th November, 2007.

Member-exporters can avail the Notification No. 42/2007-Service Tax, dated 29th November, 2007 from the following links :

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