

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

Notification No. 42/2007-Service Tax

Dated 29th November, 2007

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 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, vide number G.S.R. 645(E) dated the 6th October, 2007, namely :-

In the said Notification, in the Schedule, after Sr. No. 7 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)
“8.	Section 65(105)(zzzd)	Specialized cleaning services namely disinfecting, exterminating, sterilizing or fumigating of containers used for export of said goods provided to an exporter.	<p>(i) the exporter furnishes a copy of the written agreement entered into with the buyer of the said goods requiring such specialized cleaning of containers used for export of said goods; and</p> <p>(ii) the service provider is accredited by the competent statutory authority to provide such specialized cleaning services.</p>
9.	Section 65(105)(zza)	Services provided for storage and warehousing of said goods.	<p>(i) the said goods are stored in a storage or warehouse which is approved by the competent authority; and</p> <p>(ii) the storage or warehouse is exclusively used for the purpose of storage or warehousing of export goods.”</p>

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

Sd/-
(G. G. PAI)

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

Under Secretary to the Government of India

Note : The principal Notification was published in the Gazette of India, Extraordinary, Part I, Section 3, Sub-Section (i), vide number G.S.R. 645(E) dated the 6th October, 2007.