



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

Notification No. 25/2007-Service Tax

Dated 22nd May, 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) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts commercial or industrial construction service, referred to in sub-clause (zzq) of clause (105) of Section 65 of the Finance Act, and services provided in relation to the execution of works contract, referred to in sub-clause (zzzza) of clause (105) of Section 65 of the Finance Act, provided to any person by any other person in relation to construction of port or other port, from the whole of the service tax leviable thereon under Section 66 of the Finance Act.

Explanation.- For the purposes of this Notification, it is hereby declared that,-

- (i) commercial or industrial construction service or services provided in relation to the execution of works contract in relation to construction of port or other port shall not include services of completion and finishing, repair, alteration, renovation, restoration, maintenance or repair provided in relation to existing port or other port; and
- (ii) "port" and "other port" have the meanings respectively assigned to them in clauses (81) and (76) of Section 65 of the Finance Act.

2. This Notification shall come into force on the 1st day of June, 2007.

Sd/-

(G. G. PAI)

Under Secretary to the Government of India

[F.No.B1/5/2007-TRU]