



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

**Notification No. 27/2007-Service Tax**

Dated 22nd May, 2007

G.S.R.(E). - In exercise of the powers conferred by Sub-Section (2) of Section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following further amendment in the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 36/2004-Service Tax, dated the 31st December, 2004, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 849(E), dated the 31st December, 2004, namely :-

In the said Notification, in paragraph (A), in sub-paragraph (i), for the words "a telephone connection or pager or a communication through telegraph or telex or a facsimile communication or a leased circuit", the words "telecommunication service" shall be substituted.

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. B1/16/2007-TRU]

Note. - The principal Notification No. 36/2004-Service Tax, dated the 31st December, 2004 was published in the Gazette of India, Extraordinary, vide number G.S.R. 849(E), dated the 31st December, 2004 and was last amended by Notification No. 3/2007-Service Tax, dated the 1st March, 2007 vide number G.S.R. 157(E), dated the 1st March, 2007.