



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

**Notification No. 28/2007-Service Tax**

Dated 22nd May, 2007

G.S.R.(E). - In exercise of the powers conferred by Sub-Sections (1) and (2) of Section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Fourth Amendment) Rules, 2007.  
(2) They shall come into force on the 1st day of June, 2007.
2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (d), in sub-clause (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.
3. In the said rules, in rule 6, after sub-rule (4B), the following sub-rule shall be inserted, namely :-  
"4C. Notwithstanding anything contained in sub-rules (4), (4A) and (4B), where the person liable to pay service tax in respect of services provided or to be provided in relation to renting of immovable property, referred to in sub-clause (zzzz) of clause (105) of Section 65 of the Act, has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, on account of non-availment of deduction of property tax paid in terms of Notification No. 24/2007-Service Tax, dated the 22nd May, 2007, from the gross amount charged for renting of the immovable property for the said period at the time of payment of service tax, the assessee may adjust such excess amount paid by him against his service tax liability within one year from the date of payment of such property tax. The details of such adjustment shall be intimated to the Superintendent of Central Excise having jurisdiction over the service provider within a period of fifteen days from the date of such adjustment".

Sd/-

(G. G. PAI)

Under Secretary to the Government of India

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

Note. - The principal rules were notified vide Notification No. 2/94-Service Tax, dated the 28th June, 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June, 1994 and were last amended vide Notification No. 20/2007-Service Tax, dated the 12th May, 2007 vide G.S.R. 349(E), dated the 12th May, 2007.