



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

**Notification No. 31/2007-Service Tax**

Dated 22nd May, 2007

G.S.R.(E). - In exercise of the powers conferred by Sections 93 and 94, read with Section 66A of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to amend the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, namely :-

1. (1) These rules may be called the Taxation of Services (Provided from Outside India and Received in India) (Amendment) Rules, 2007.
- (2) They shall come into force on the 1st day of June, 2007.
2. In the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, in rule 3, in clause (i), for the brackets, letters and word "(zzzh) and (zzzr)", the brackets, letters and word "(zzzh), (zzzr), (zzzy), (zzzz) and (zzzza)" shall be substituted.

*Sd/-*

(G. G. PAI)

Under Secretary to the Government of India

[F.No.B1/16/2007-TRU]

Note.- The principal rules were notified vide Notification No. 11/2006-Service Tax, dated the 19th April, 2006 and published in the Gazette of India, Extraordinary vide number G.S.R. 227(E), dated the 19th April, 2006.