



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

Notification No. 33/2007-Service Tax

Dated 23rd May, 2007

G.S.R.(E) – In exercise of the powers conferred by Section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all taxable services specified in Section 65 of the said Act provided by any person, for the official use of a foreign diplomatic mission or consular post in India, from whole of the service tax leviable under Section 66 of the said Act, namely :-

1. Procedure :- To claim the exemption the following procedure shall be fulfilled, namely :-
 - (i) the foreign diplomatic mission or consular post in India, is issued with a certificate by the Protocol Division of the Ministry of External Affairs that it is entitled to exemption from service tax, as stipulated in the certificate, based on the principle of reciprocity;
 - (ii) the head of such foreign diplomatic mission or consular post, or any person of such mission or post authorized by him, shall furnish to the provider of taxable service, a copy of such certificate duly authenticated by him or such authorized person, along with an undertaking in original, signed by him or such authorized person, bearing running serial number commencing from a financial year and stating that the services received are for official purpose of the said foreign diplomatic mission or consular post;
 - (iii) the head of such foreign diplomatic mission or consular post or such authorized person shall maintain an account of such undertakings issued during a financial year and such account shall contain :-
 - (a) the serial number and date of issue of such undertakings;
 - (b) the name and the registration number of the provider of taxable service; and
 - (c) the description of taxable service and invoice number.
 - (iv) the invoice or bill or as the case may be, the challan issued under the provision contained in rule 4A of the Service Tax Rules, 1994 shall, in addition to the information required to be furnished under the said rule, contain the serial number and the date of the undertaking furnished by the said head of foreign diplomatic mission or consular post; and
 - (v) the provider of taxable service shall retain the documents referred to in point number (i) above alongwith a duplicate copy of invoice issued, for the purposes of verification.
2. In case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India decides to withdraw it subsequently, it shall communicate the withdrawal of such certification to the foreign diplomatic mission or consular post.
3. The exemption from the whole of the service tax granted to the foreign diplomatic mission or consular post in India for official purpose shall not be available from the date of withdrawal of such certification given to them.

Sd/-

(ASHIMA BANSAL)

Under Secretary to the Government of India

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