

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

**Notification No. 34/2007-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 personal use or for the use of the family members of diplomatic agents or career consular officers posted in 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 Protocol Division of the Ministry of External Affairs issues a certificate that the diplomatic agents or career consular officers posted in such foreign diplomatic mission or consular post in India, are entitled to exemption from service tax, as stipulated in the certificate based on the principle of reciprocity;
  - (ii) the Protocol Division of the Ministry of External Affairs or the Protocol Department of the State concerned issues to each of such diplomatic agent or career consular officer an identification card bearing unique identification number and containing a photograph and name of such diplomatic agent or career consular officer and the name of the foreign diplomatic mission or consular post in India where he is posted;
  - (iii) 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 along with an undertaking in original, signed by him, bearing running serial number commencing from a financial year and the unique identification number as appearing in the identification card issued to the diplomatic agent or career consular officer and stating that the services received are for personal use of the said diplomatic agent or career consular officer or members of his/her family;
  - (iv) the head of such foreign diplomatic 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, designation and unique identification number of the diplomatic agent or career consular officer in favour of whom such undertaking has been issued;
    - (c) the name and the registration number of the provider of taxable service; and
    - (d) the description of taxable service and invoice.
  - (v) 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 such undertaking and the unique identification number of the diplomatic agent or career consular officer; and
  - (vi) the provider of taxable service shall retain the documents referred to in point numbers (ii) and (iii) above along with 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 or as the case may be the identification card issued to a diplomatic agent or career consular officer, decides to withdraw any one or both of them subsequently, it shall communicate the withdrawal of such certificate or identification card, as the case may be, 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 the personal use or use of their family members shall not be available from the date of withdrawal of such certification or identification card or as the case may be.

*Sd/-*

(ASHIMA BANSAL)

Under Secretary to the Government of India

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