



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

Notification No. 21/2007-Service Tax

Dated 12th May, 2007

G.S.R.(E).- In exercise of the powers conferred by rule 5 of the Export of Services Rules, 2005, the Central Government hereby makes the following amendment in the Notification of the Government of India in the Ministry of Finance (Department of Revenue), No.11/2005-Service Tax, dated the 19th April, 2005 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 239(E) dated the 19th April, 2005, namely :-

In the said Notification, in the Explanation, after paragraph (b), the following paragraph shall be inserted, namely :-

“(c) Secondary and Higher Education Cess on taxable services levied under Section 136 read with Section 140 of the Finance Act, 2007 (22 of 2007).”

Note.- The principal Notification No.11/2005-Service Tax, dated the 19th April, 2005 was published in the Gazette of India, Extraordinary, vide number G.S.R. 239(E), dated the 19th April, 2005.

Sd/-

(R. SRIRAM)

Deputy Secretary to the Government of India

[F. No. B1/6/2007-TRU]