



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

Notification No. 22/2006-Service Tax

Dated 31st May, 2006

G.S.R.(E).- In exercise of the powers conferred by Sub-Section (1) of Section 93 of the Finance Act, 1994 (32 of 1994) and in supersession of the Notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 7/2006-Service Tax dated the 1st March, 2006, G.S.R. 121(E), dated the 1st March, 2006, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66 of the said Finance Act, namely :-

- (i) taxable services provided or to be provided to any person, by the Reserve Bank of India;
- (ii) taxable services provided or to be provided by any person, to the Reserve Bank of India when the service tax for such services is liable to be paid by the Reserve Bank of India under Sub-Section (2) of Section 68 of the said Finance Act read with rule 2 of the Service Tax Rules, 1994;
- (iii) taxable services received in India from outside India by the Reserve Bank of India under Section 66A of the Finance Act, 1994.

Sd/-

(R. SRIRAM)

Deputy Secretary to the Government of India

[F. No. 354/170/2005-TRU]