



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

Notification No. 23/2006-Service Tax

Dated 2nd June, 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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 1/2006-Service Tax, dated the 1st March, 2006, G.S.R. 115(E), dated the 1st March, 2006, namely :-

In the said Notification, in the Table, after S. No. 4 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"4A.	(zzb)	Business auxiliary service in relation to production or processing of parts and accessories used in the manufacture of cycles, cycle rickshaws and hand-operated sewing machines, for, or on behalf of, the client.	The gross amount charged from the client is inclusive of the cost of inputs and input services, whether or not supplied by the client.	70"

Sd/-
(R. SRIRAM)

Deputy Secretary to the Government of India

[F. No. 356/12/2005-TRU]