

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

Notification No. 17/2006-Service Tax

Dated 25th April, 2006

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Third Amendment) Rules, 2006.
(2) They shall come into force on the 1st day of May, 2006.
2. In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (d), -
 - (a) for sub-clause (ii), the following sub-clause shall be substituted, namely :-

“(ii) in relation to general insurance business, the insurer or re-insurer, as the case may be, providing such service;”;
 - (b) after sub-clause (vi), the following sub-clause shall be inserted, namely :-

“(vii) in relation to sponsorship service provided to any body corporate or firm, the body corporate or firm, as the case may be, who receives such sponsorship service;”.
3. In the said rules, in rule 4A, for the words “commercial concern” wherever they occur, the words “any other person” shall be substituted.
4. In the said rules, in rule 6, in sub-rule (7),-
 - (a) for the numbers and figures “0.5%”, the numbers and figures “0.6%” shall be substituted;
 - (b) for the numbers and figures “1.0%”, the numbers and figures “1.2%” shall be substituted.

Sd/-

(R. SRIRAM)

Deputy Secretary to the Government of India

[F. No. B1/4/2006-TRU(Part-I)]

Note : The principal rules were published vide Notification No. 2/94-Service Tax, dated the 28th June, 1994, G.S.R. 546(E), dated the 28th June, 1994 and was last amended by Notification No. 10/2006-Service Tax, dated the 19th April, 2006, G.S.R. 226(E), dated the 19th April, 2006.