

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

Notification No. 18/2006-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 (Registration of Special Category of Persons) Rules, 2005, namely :-

1. (1) These rules may be called the Service Tax Registration of Special Category of Persons (Amendment) Rules, 2006.
(2) They shall come into force on the 1st day of May, 2006.
2. In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (3), for the words, brackets and figures “sub-rules (2) to (7)”, the words, brackets and figures “sub-rules (2) to (8)” 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. 27/2005-Service Tax, dated the 7th June, 2005, G.S.R. 369(E), dated the 7th June, 2005.