

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

Notification No. 19/2006-Service Tax

Dated 25th April, 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 directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below shall be amended in the manner specified in the corresponding entry in column (3) of the said Table, with effect from the 1st day of May, 2006, namely :-

Table

<i>S. No.</i>	<i>Notification number and date</i>	<i>Amendment</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	13/2004-Service Tax, dated the 10th September, 2004 [G.S.R. 587 (E), dated the 10th September, 2004]	In the said Notification, for the words “commercial concern”, the words “any other person” shall be substituted;
2.	14/2004-Service Tax, dated the 10th September, 2004 [G.S.R.588 (E), dated the 10th September, 2004]	In the said Notification, for the words “a commercial concern”, the words “any person” shall be substituted;
3.	29/2004-Service Tax, dated the 22nd September, 2004 [G.S.R. 632 (E), dated the 22nd September, 2004]	In the said Notification, for the words “commercial concern”, the words “any other person” shall be substituted;
4.	16/2005-Service Tax, dated the 7th June, 2005 [G.S.R. 358 (E), dated the 7th June, 2005]	In the said Notification, for the words “commercial concern”, the words “any other person” shall be substituted;
5.	21/2005-Service Tax, dated the 7th June, 2005 [G.S.R. 363 (E), dated the 7th June, 2005]	In the said Notification, for the words “commercial concern”, the words “any person” shall be substituted.

Sd/-
(R. SRIRAM)

Deputy Secretary to the Government of India

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

Note :

- (1) The principal Notification No. 13/2004-Service Tax, dated the 10th September, 2004 was published vide number G.S.R. 587(E), dated the 10th September, 2004;
- (2) The principal Notification No. 14/2004-Service Tax, dated the 10th September, 2004 was published vide number G.S.R. 588 (E), dated the 10th September, 2004 and was amended by Notification No.19/2005-Service Tax, dated the 7th June, 2005, G.S.R. 361(E), dated the 7th June, 2005;
- (3) The principal Notification No. 29/2004-Service Tax, dated the 10th September, 2004 was published vide number G.S.R. 632 (E), dated the 22nd September, 2004;
- (4) The principal Notification No. 16/2005-Service Tax, dated the 7th June, 2005 was published vide number G.S.R. 358(E), dated the 7th June, 2005;
- (5) The principal Notification No. 21/2005-Service Tax, dated the 7th June, 2005 was published vide number G.S.R. 363(E), dated the 7th June, 2005.