

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.

Trade Notice No.14/2004 S Tax

Dated : 16-9-2004.

Subject: Service Tax- Notification Nos. 26/2004 & 27/2004 -Issues  
pertaining to Service Tax –Regarding.

Ministry's Service Tax Notification No.26/2004 issued under F.No.137/39/2003-CX.4 dtd 10-9-2004 and Notification No.27/2004 issued under F.No.B2/3/2004-TRU 13-9-2004 regarding issues pertaining to Service Tax is communicated for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the knowledge of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from C.No.IV/16/902/2004 S.Tax)

Attested

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

Sd/-  
(V. JAYARAMAN)  
JOINT COMMISSIONER (T).

To  
The Mailing list I / II / III

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**Copy of NOTIFICATION NO 26/2004-Service Tax, Dated : September 10, 2004**

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In exercise of the powers conferred by Section 75 of the Finance Act, 1994 the Central Government hereby fixes the rate of interest at Thirteen percent per annum for the purpose of the said section.

F NO 137/39/2003-CX 4

Sanjiv Srivastava  
Deputy Secretary to the Government of India

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Copy of the Notification No. 27/2004-Service Tax dtd the 13th September, 2004

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G.S.R. (E).- In exercise of the powers conferred by sub-section (1), read with sub-section (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, except as respects things done or omitted to be done before such amendment, namely :-

1. (1) These rules may be called the Service Tax (Third Amendment) Rules, 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule (6), in sub-rule (7),-

(a) for the numbers and figures □0.4%□, the numbers and figures □0.5%□ shall be substituted;

(b) for the numbers and figures □0.8%□, the numbers and figures □1.0%□ shall be substituted.

[F. No. B2/3/2004-TRU]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India