

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

Trade Notice No.16/2004 S Tax

Dated : 27-9-2004.

Subject: Service Tax- Notification Nos. 28/2004 to 30/2004 –  
Issues pertaining to Service Tax –Regarding.

Ministry's Service Tax Notification No.28/2004 dtd 17-9-04, Notification No. 29/2004 to 30/2004 dtd 22-9-04 and corrigendum notification to 11/2004 issued all under F.No.B2/8/2004-TRU 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

Sd/-  
(D.P.NAIDU)  
JOINT COMMISSIONER (T).

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

To  
The Mailing list I / II / III

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**Copy of NOTIFICATION NO 28/2004-Service Tax, 17<sup>TH</sup> September, 2004.**

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided by an aircraft operator to any person in relation to transport of export cargo by aircraft from the whole of the service tax leviable thereon under section 66 of the said Act.

V. Sivasubramanian  
Deputy Secretary to the Government of India

F. No. B2/8/2004-TRU

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Copy of the Notification No. 29/2004-Service Tax dtd the 22<sup>nd</sup> September, 2004

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts so much of the value of taxable service provided to a customer, by a banking company or a financial institution including a non-banking financial company, or any other body corporate or commercial concern, in relation to,-

- (a) overdraft facility;
- (b) cash credit facility; or
- (c) discounting of bills, bills of exchange or cheques,

as is equivalent to the amount of interest on such overdraft, cash credit or, as the case may be, discount, from the service tax leviable thereon under section 66 of the said Act, subject to the condition that the said interest amount is shown separately in an invoice, a bill or, as the case may be, a challan issued for this purpose.

Anupam Prakash  
Under Secretary to the Government of India

F. No. B2/8/2004-TRU

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**Copy of the Notification No. 30/2004-Service Tax dtd the 22<sup>th</sup> September, 2004**

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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, namely :-

1. (1) These rules may be called the Service Tax (Fourth 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 4A,-
  - (a) in sub-rule (1), the following proviso shall be inserted at the end, namely,-

“ Provided that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company, or any other body corporate or commercial concern, providing service to a customer, in relation to banking and other financial services, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, and whether or not containing address of the person receiving taxable service but containing other information in such documents as required under this sub-rule.”;

- (b) in sub-rule (2), at the end, the following proviso shall be inserted at the end, namely,-

“ Provided that in case the input service distributor is an office of a banking company or a financial institution including a non-banking financial company, or any other body corporate or commercial concern, providing service to a customer, in relation to banking and other financial services, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered but containing other information in such documents as required under this sub-rule.”.

Anupam Prakash  
Under Secretary to the Government of India

F. No. B2/8/2004-TRU

Note.- The principal rules were notified vide notification no. 2/94-Service Tax dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 27/2004-Service Tax, dated the 13th September, 2004 [G.S.R. 610 (E), dated the 13th September, 2004].

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**Copy of the corrigendum to Notification 11/2004 dtd 10<sup>th</sup> September 2004.**

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22nd September, 2004

**CORRIGENDUM**

In the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2004-Service Tax, dated the 10th September, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 585 (E), dated the 10th September, 2004, at page 7, in line 6, for “, address and the registration number”, read “and address”.

Anupam Prakash  
Under Secretary to the Government of India

F. No. B2/ 3/2004-TRU