

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

Trade Notice No.5/2004 S Tax

Dated : 10 -2-2004.

Subject: - Communication of Board's Notification Nos.1/2004 & 2/2004
dt. 4/2/04 and 5-2-04 respectively issued under
F.No.354/16/2004-TRU-reg.

Board ' s Service Tax Notification No.1/2004 dt. 4-2-04 and No.2/2004 dt. 5-2-03 both issued under F.No.354/16/2004 -TRU are communicated herewith 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 the C.No.IV/16/902/2004 S.Tax)

Attested

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

SUPERINTENDENT,
SERVICE TAX CELL (HQ)

To
The Mailing list I / II / III

Copy of Board's Notification No. 1/2004 dt. 4-2-04 & No.2/2004 dt. 5-2-04 both issued under F.NO.354/16/2004-TRU)

NOTIFICATION NO : 1 /2004-SERVICE TAX, Dated : Feb 4, 2004

In exercise of the powers conferred by 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 makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 9/2003-Service Tax, dated the 20th June, 2003, published in the Gazette of India, vide G.S.R. 500 (E), dated the 20th June, 2003, namely:-

In the said notification, in para 2, for the figures, letters and words "29th day of February, 2004", the figures, letters and words "30th day of June, 2004", shall be substituted.

[F.No.354/16/2004-TRU]

(G.S.Karki)
Under Secretary to the Government of India

NOTIFICATION NO: 2 /2004-SERVICE TAX, Dated : Feb 5, 2004

In exercise of the powers conferred by 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 taxable service (other than service in relation to a package tour) provided by a tour operator from so much of the service tax leviable on such operator, as is in excess of the amount of service tax calculated on ten per cent. of the gross amount charged from any person by such operator for the services provided in relation to a tour and bill issued for this purpose indicates that the amount charged in the bill is the gross amount charged for such a tour.

Explanation: For the purposes of this notification, the expression "package tour" means a tour in which the provisions for transportation and accommodation for stay of the person undertaking the tour has been afforded by the tour operator.

[F.No.354/16/2004-TRU]

(G.S.Karki)
Under Secretary to the Government of India