

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

Trade Notice No.1/2005 S Tax

Dated : 19-1-2005.

Subject: Service Tax- Communication of Notification No. 36/2004 ST  
dated 31-12-04 –Regarding.

Ministry's Service Tax Notification Nos.36/2004 dtd 31-12-04, issued under F.No. 341/18/2004-TRU (Pt.) 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/16/905/2005 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.36/2004- Service Tax dtd 31-12-2004.

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G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby notifies the following taxable services for the purposes of the said sub-section, namely:-

- (A) the services,-
- (i) in relation to a telephone connection or pager or a communication through telegraph or telex or a facsimile communication or a leased circuit;
  - (ii) in relation to general insurance business;
  - (iii) in relation to insurance auxiliary service by an insurance agent; and

- (iv) in relation to transport of goods by road in a goods carriage, where the consignor or consignee of goods is,-
- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
  - (b) any company established by or under the Companies Act, 1956 (1 of 1956);
  - (c) any corporation established by or under any law;
  - (d) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India;
  - (e) any co-operative society established by or under any law;
  - (f) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder; or
  - (g) any body corporate established, or a partnership firm registered, by or under any law;
- (B) any taxable service provided by a person who is a non-resident or is from outside India, does not have any office in India.
2. This notification shall come into force on the first day of January 2005.

[F. No. 341/18/2004-TRU (Pt.)]

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