

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE: TRICHY.
NO.1, WILLIAMS ROAD, CONTONMENT, TRICHY-620 001.

Trade Notice No.11/2007 S. Tax

Dated: 01-06-2007.

**Subject: Service Tax - Communication of Notifications No. 33/2007 ST
to 35/2007-ST all dt. 23-5-2007 – reg.**

Ministry's Service Tax Notifications No. 33/2007- ST to No.35/2007-ST all dt. 23-5-2007 issued vide F.No.137/17/2007-CX.4 for various subject matter 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/16/905/2007 S.Tax)

Sd./-
(M.G.THAMIZHVALAVAN)
JOINT COMMISSIONER (T).

To
The Mailing list I / II / III

Copy of Ministry's Service Tax Notification No. 33/2007- ST to No.35/2007-ST all dt. 23-5-2007 issued vide F.No.137/17/2007-CX.4 are reproduced below.

DATED 23RD MAY, 2007

NOTIFICATION NO. 33 /2007-SERVICE TAX

G.S.R. (E).....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 all taxable services specified in section 65 of the said Act provided by any person, for the official use of a foreign diplomatic mission or consular post in India, from whole of the service tax leviable under section 66 of the said Act, namely:-

1. Procedure:- To claim the exemption the following procedure shall be fulfilled, namely:-
 - (i) the foreign diplomatic mission or consular post in India, is issued with a certificate by the Protocol Division of the Ministry of External Affairs that it is entitled to exemption from service tax, as stipulated in the certificate, based on the principle of reciprocity;
 - (ii) the head of such foreign diplomatic mission or consular post, or any person of such mission or post authorized by him, shall furnish to the provider of taxable service, a copy of such certificate duly authenticated by him or such authorized person, alongwith an undertaking in original, signed by him or such authorized person, bearing running serial number commencing from a financial year and stating that the services received are for official purpose of the said foreign diplomatic mission or consular post;
 - (iii) the head of such foreign diplomatic mission or consular post or such authorized person shall maintain an account of such undertakings issued during a financial year and such account shall contain:-
 - (a) the serial number and date of issue of such undertakings;
 - (b) the name and the registration number of the provider of taxable service; and
 - (c) the description of taxable service and invoice number.
 - (iv) the invoice or bill or as the case may be, the challan issued under the provision contained in rule 4A of the Service Tax Rules, 1994 shall, in addition to the information required to be furnished under the said rule, contain the serial number and the date of the undertaking furnished by the said head of foreign diplomatic mission or consular post; and
 - (v) the provider of taxable service shall retain the documents referred to in point number (i) above alongwith a duplicate copy of invoice issued, for the purposes of verification.

2. In case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India decides to withdraw it subsequently, it shall communicate the withdrawal of such certification to the foreign diplomatic mission or consular post.

3. The exemption from the whole of the service tax granted to the foreign diplomatic mission or consular post in India for official purpose shall not be available from the date of withdrawal of such certification given to them.

[F. No. 137/17/2007-CX.4]

(Ashima Bansal)
Under Secretary to the Government of India

DATED 23RD MAY, 2007

NOTIFICATION NO. 34 /2007-SERVICE TAX

G.S.R. (E).....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 all taxable services specified in section 65 of the said Act provided by any person, for the personal use or for the use of the family members of diplomatic agents or career consular officers posted in a foreign diplomatic mission or consular post in India, from whole of the service tax leviable under section 66 of the said Act, namely:-

1. Procedure:- To claim the exemption the following procedure shall be fulfilled, namely:-
 - (i) the Protocol Division of the Ministry of External Affairs issues a certificate that the diplomatic agents or career consular officers posted in such foreign diplomatic mission or consular post in India, are entitled to exemption from service tax, as stipulated in the certificate based on the principle of reciprocity;
 - (ii) the Protocol Division of the Ministry of External Affairs or the Protocol Department of the State concerned issues to each of such diplomatic agent or career consular officer an identification card bearing unique identification number and containing a photograph and name of such diplomatic agent or career consular officer and the name of the foreign diplomatic mission or consular post in India where he is posted;
 - (iii) the head of such foreign diplomatic mission or consular post or any person of such mission or post authorized by him, shall furnish to the provider of taxable service, a copy of such certificate duly authenticated by him alongwith an undertaking in original, signed by him, bearing running serial number commencing from a financial year and the unique identification number as appearing in the identification card issued to the diplomatic agent or career consular officer and stating that the services received are for personal use of the said diplomatic agent or career consular officer of members of his/her family;
 - (iv) the head of such foreign diplomatic or consular post or such authorized person shall maintain an account of such undertakings issued during a financial year and such account shall contain:-
 - (a) the serial number and date of issue of such undertakings;
 - (b) the name, designation and unique identification number of the diplomatic agent or career consular officer in favour of whom such undertaking has been issued;
 - (c) the name and the registration number of the provider of taxable service; and
 - (d) the description of taxable service and invoice.
 - (v) the invoice or bill or as the case may be, the challan issued under the provision contained in rule 4A of the Service Tax Rules, 1994 shall, in addition to the information required to be furnished under the said rule, contain the serial number and the date of such undertaking and the unique identification number of the diplomatic agent or career consular officer; and
 - (vi) the provider of taxable service shall retain the documents referred to in point numbers (ii) and (iii) above alongwith a duplicate copy of invoice issued for the purposes of verification.
2. In case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India or as the case may be the identification card issued to a diplomatic agent or career consular officer, decides to withdraw any one or both of them subsequently, it shall communicate the withdrawal of such certificate or identification card, as the case may be, to the foreign diplomatic mission or consular post.

3. The exemption from the whole of the service tax granted to the foreign diplomatic mission or consular post in India for the personal use or use of their family members shall not be available from the date of withdrawal of such certification or identification card or as the case may be.

[F. No. 137/17/2007-CX.4]

Ashima Bansal
Under Secretary to the Government of India

DATED 23RD MAY, 2007

NOTIFICATION NO. 35/2007-SERVICE TAX

G.S.R. (E).....In exercise of the powers conferred by 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 rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as specified in column(2) of the Table below, except as respects things done or omitted to be done before such recession namely:-

TABLE

Serial Number	Notification number and date
(1)	(2)
1.	5/96-Service Tax, dated the 3 rd April, 1996 [G.S.R. 174(E), dated the 3 rd April, 1996]
2.	10/96-Service Tax, dated the 26 th November, 1996 [G.S.R. 543(E), dated the 26 th November, 1996]
3.	44/98-Service Tax, dated the 20 th January, 1998 [G.S.R. 47(E), dated the 20 th January, 1998]
4.	50/98-Service Tax, dated the 15 th June, 1998 [G.S.R. 346(E), dated the 15 th June, 1998]
5.	51/98-Service Tax, dated the 15 th June, 1998 [G.S.R. 347(E), dated the 15 th June, 1998]
6.	1/2001-Service Tax, dated the 3 rd July, 2001 [G.S.R. 504(E), dated the 3 rd July, 2001]

[F. No. 137/17/2007-CX.4]

(Ashima Bansal)
Under Secretary to the Government of India
