

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

Trade Notice No.15/2007 S. Tax

Dated: 27-6-2007.

**Subject: Service Tax - Communication of Notifications No. 36/2007 ST
dt. 15-6-2007 – reg.**

Ministry's Service Tax Notifications No. 36/2007- ST dt. 15-6-2007 issued vide F.No.149/4/2005-CX.4 on the above cited subject 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. 36/2007- ST dt. 15-6-2007 issued vide F.No.149/4/2005-CX.4 is reproduced below.

New Delhi, the 15th June, 2007

Notification No. 36 /2007-Service Tax

G.S.R. (E).- Whereas, the Central Government is satisfied that a practice was generally prevalent regarding levy of service tax (including non-levy thereof), under section 66 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), on roaming service provided to an international in-bound roaming subscriber, by a telegraph authority, and that such services being a taxable service were liable to service tax under sub-clause (b) of clause (105) of section 65 of the Finance Act, which was not being levied according to the said practice during the period commencing from the 1st day of July, 1994 and ending with the 14th day of January, 2007;

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act 1944 (1 of 1944) read with section 83 of the Finance Act, the Central government hereby directs that the service tax payable on roaming services provided by a telegraph authority to an international in-bound roaming subscriber, which was not being levied in accordance with the said practice, shall not be required to be paid in respect of such roaming service provided during the aforesaid period.

[F. No. 149/4/2005-CX.4]

(Rahul Nangare)
Under Secretary to Government of India
