

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
NO.1, WILLIAMS ROAD, CONTONMENT, TIRUCHIRAPPALLI-620 001.

Trade Notice No.17/2008 S. Tax

Dated: 15-12-2008.

Subject: Service Tax –Notification No. 33/2008- ST dated 7-12-2008-
Amendment in Notification No.41/2007-ST dated 6-10-2007
Communication - regarding.

Ministry's Service Tax Notification No. 33/2008-ST dated 7-12-08 issued in F.No.341/15/2007-TRU making further amendments in Notification No.41/2007-ST dated 6-10-2007, is enclosed herewith for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the notice of all constituent members of the Trade Associations and Chambers of Commerce.

(Issued from C.No.IV/16/805/2008 S .Tax)

Encl.: As above.

Sd./-
(VASA SESHAGIRI RAO)
ADDITIONAL COMMISSIONER

To
The Mailing list I / II / III.

Copy of Notification No.33/2008-ST dated 7-12-2008 is reproduced below.

New Delhi, the 7th December, 2008

Notification No.33/2008-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.41/2007-Service Tax, dated the 6th October, 2007 which was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 645(E), dated the 6th October, 2007, namely:-

In the said notification,—

(1) in paragraph 1, in the proviso, sub-paragraph (e) shall be omitted;

(2) in the Schedule,—

(i) against Sr.No.15, in column (4), in item (vi), for the words “two per cent.”, the words “ten per cent.” shall be substituted;

(ii) after Sr.No.18 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
"19.	section 65(105)(j)	services provided by a clearing and forwarding agent in relation to export goods exported by the exporter.	exporter shall produce,- (i) invoice issued by clearing and forwarding agent for providing services specified in column (3) specifying: (a) number and date of shipping bill, (b) description of export goods, (c) number and date of the invoice issued by the exporter relating to export goods, (d) details of all the charges, whether or not reimbursable, collected by the clearing and forwarding agent from the exporter in relation to export goods, (ii) details of other taxable services provided by the said clearing and forwarding agent and received by the exporter, whether or not relatable to export goods.";

(3) in the Form, in serial No.10, item (iii) shall be omitted.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F.No.341/15/2007-TRU]

(Unmesh Wagh)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 645(E), dated the 6th October, 2007 and was last amended by notification No.32/2008-Service Tax, dated the 18th November, 2008 which was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 794(E), dated the 18th November, 2008.
