

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

Trade Notice No. 8/2009-S.Tax

Dated: 1-6-2009.

Subject: Service Tax- Notification Nos.13/2009-ST & 14/2009-ST dated  
15-5-09 and Notification No.15/2009-ST dated 20-5-09-  
communication –regarding.

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Board's Service Tax Notification no.13/2009-ST & No.14/2009-S.T dated 15-5-  
2009 issued in F.No.275/100/2006-CX.8A and notification No.15/2009-ST dated 20-5-  
2009 issued in F.No.354/163/2006-TRU are 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/16/805/2009-STC)

Encl.: As above.

Sd/-  
(A.RAJENDRAN)  
ASSISTANT COMMISSIONER (T).

To  
The Mailing list I / II / III.

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Board's Service Tax Notification no.13/2009-ST & No.14/2009-S.T dated 15-5-2009  
issued in F.No.275/100/2006-CX.8A and notification No.15/2009-ST dated 20-5-2009  
issued in F.No.354/163/2006-TRU are reproduced below.

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**Notification No. 13 /2009-Service Tax**

New Delhi, the 15<sup>th</sup> May,2009, the 25 Baisakh, Saka Samvat 1931.

G.S.R. (E)In exercise of the powers conferred by sub-section(1A) of section 86 of the Finance  
Act,1994(32 of 1994), the Central Board of Excise and Customs hereby makes the following  
further amendments in the notification of the Government of India, Ministry of Finance,  
Department of Revenue, No.18/2007-Service Tax, published in the Gazette of India,  
Extraordinary, Part-II, Section3, Sub-section(i) vide number G.S.R. 353(E) , dated the 12<sup>th</sup>  
May,2007, namely:-

In the said notification, in the Table, against the entries relating to Sl.No.19,in column (3), for the  
word and figures "Pune-II", the word "Kolhapur" shall be substituted.

[F.No.275/100/2006-CX.8A]  
Manpreet Arya  
Under Secretary to the Government of India.

Note:- The principal notification number 18/2007-Service tax, dated the 12<sup>th</sup> May, 2007 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i) vide number G.S.R. 352(E), dated the 12<sup>th</sup> May, 2007 and was subsequently amended by-

- (i) Notification number 46/2008-Service Tax, dated the 18<sup>th</sup> January, 2008 vide number G.S.R.38(E), dated the 18<sup>th</sup> January, 2008, renumbered as 1/2008-Service Tax vide corrigendum dated 23<sup>rd</sup> January, 2008 vide G.S.R.No.49(E) , dated the 23<sup>rd</sup> January ,2008
- (ii) Notification number 25/2008-Service Tax, dated the 21<sup>st</sup> May, 2008 vide number G.S.R.393(E), dated the 21<sup>st</sup> May, 2008
- (iii) Notification number 2/2009-Service Tax, dated the 15<sup>th</sup> January, 2009 vide number G.S.R.26(E), dated the 15<sup>th</sup> January, 2009
- (iv) Notification number 4/2009-Service Tax, dated the 15<sup>th</sup> January, 2009 vide number G.S.R.28(E), dated the 15<sup>th</sup> January, 2009
- (v) Notification number 11/2009-Service Tax, dated the 21<sup>st</sup> April, 2009 vide number G.S.R.267 (E), dated the 21<sup>st</sup> April, 2009

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### **Notification No.14 /2009-Service Tax**

New Delhi, the 15<sup>th</sup> May, 2009, the 25 Baisakh, Saka Samvat 1931.

G.S.R. (E) – In exercise of the powers conferred by sub-section(1A) of section 86 of the Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.19/2007-Service Tax, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i) vide number G.S.R. 354(E) , dated the 12<sup>th</sup> May, 2007, namely:-

In the said notification, in the Table,-

- (i) in Sl.No.39, for the word & figures “Pune-II” , the word “Kolhapur” shall be substituted
- (ii) in Sl.No.40, for the word & figures “Pune-II” , at both the places where they occur , the word “Kolhapur” shall be substituted.

[F.No.275/100/2006-CX.8A]

Manpreet Arya

Under Secretary to the Government of India.

Note:- The principal notification number 19/2007-Service Tax, dated the 12<sup>th</sup> May, 2007 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i) vide number G.S.R. 354(E), dated the 12<sup>th</sup> May, 2007 and was subsequently amended by-

- (i) Notification number 37/2007-Service Tax, dated the 24<sup>th</sup> July, 2007 vide number G.S.R.501 (E), dated the 24<sup>th</sup> July, 2007
- (ii) Notification number 44/2007-Service Tax, dated the 19<sup>th</sup> December, 2007 vide number G.S.R.780 (E), dated the 19<sup>th</sup> December, 2007
- (iii) Notification number 47/2008-Service Tax, dated the 18<sup>th</sup> January, 2008 vide number G.S.R.26(E) dated the 18<sup>th</sup> January, 2008 , renumbered as 2/2008-Service Tax vide corrigendum dated 23<sup>rd</sup> January, 2008 vide number G.S.R.No.50(E) , dated the 23<sup>rd</sup> January , 2008
- (iv) Notification number 26/2008-Service Tax, dated the 21<sup>st</sup> May, 2008 vide number G.S.R.394(E), dated the 21<sup>st</sup> May, 2008
- (v) Notification number 3/2009-Service Tax, dated the 15<sup>th</sup> January, 2009 vide number G.S.R.27(E), dated the 15<sup>th</sup> January, 2009

- (vi) Notification number 5/2009-Service Tax, dated the 15<sup>th</sup> January,2009 vide number G.S.R.29(E), dated the 15<sup>th</sup> January,2009  
(vii) Notification number 12/2009-Service Tax, dated the 21<sup>st</sup> April, 2009 vide number G.S.R.268(E), dated the 21<sup>st</sup> April ,2009.

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New Delhi, the May 20, 2009.

**Notification No. 15/2009-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.9/2009-Service Tax, dated the 3rd March, 2009 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 146(E), dated the 3rd March, 2009, namely:-

In the said notification,-

- (A) in paragraph 1, in the proviso,—  
the sub-paragraph (c), the following shall be substituted, namely:-

“(c) the exemption claimed by the developer or units of Special Economic Zone shall be provided by way of refund of service tax paid on the specified services used in relation to the authorised operations in the Special Economic Zone except for services consumed wholly within the Special Economic Zone;”

- (2) for sub-paragraph (d), the following shall be substituted, namely:-

“(d) the developer or units of Special Economic Zone claiming the exemption, by way of refund in accordance with clause (c), has actually paid the service tax on the specified services;”

- (3) after sub-paragraph (f), the following sub-paragraph shall be inserted, namely:-

“(g) the developer or unit of a Special Economic Zone shall maintain proper account of receipt and utilisation of the taxable services for which exemption is claimed.”

- (B) in paragraph 2, for the words, “shall be subject to the following conditions”, the words, “,except for services consumed wholly within the Special Economic Zone, shall be subject to the following conditions” shall be substituted.

[F.No.354/163/2006-TRU]

(Unmesh Sharad 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. 146(E), dated the 3rd March, 2009.*

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