

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

Trade Notice No.25/2003 S Tax

Dated : 28-11-2003.

Sub: Service Tax – Communication of Board's Service Tax Notification
21/2003 dtd 20-11-2003.

Board ' s Service Tax Notification No.21/2003~~ST~~ issued under F.No. TS / 3 / 2003 -TRU dtd 20-11-03 is communicated herewith 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 the File C.No.IV/16/901/2003 S.Tax)

Attested

Sd/-28-11-03
(D.P. NAIDU)
JOINT COMMISSIONER (T).

SUPERINTENDENT,
SERVICE TAX CELL (HQ).

To
The Mailing List –I / II /III.

Copy of the Board's Notification No.21/2003-SERVICE TAX, Dated : Nov 20, 2003 is reproduced below:

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 the taxable services specified in sub-section (105) of section 65 of the said Act, provided to any person in respect of which payment is received in India in convertible foreign exchange, from the whole of the service tax leviable thereon under section 66 of the said Act.

Provided that nothing contained in this notification shall apply when the payment received in India in convertible foreign exchange for taxable services rendered is repatriated from, or sent outside, India.

(F. No. TS/3/2003-TRU)

(G.S. Kari)
Under Secretary to the Government of India