

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

Trade Notice No.9/2004 S Tax

Dated : 6-4-2004.

Subject: Service Tax- Communication of Board's Notification No.4/2004  
dtd 31-3-04- regarding.

Board 's Service Tax Notification No. **4 / 2004 dtd 31-3-04 issued under F.No.305/55/2003-FTT** 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 C.No.IV/16/902/2004 S.Tax)

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

To  
The Mailing list I / II / III

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Copy of Board's Service Tax Notification No.4/2004 **31-3-04 issued under F.No. 305 / 55/2003-FTT**

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 ( 32 of 1994) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs ( Department of Revenue), No. 17/2002-ServiceTax, dated the 21<sup>st</sup> November, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section ( i ) dated the 21<sup>st</sup> November, 2002, vide, G.S.R.777(E), dated the 21<sup>st</sup> November 2002, except as respects things done or omitted to be done before such supersession , the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts taxable service of any description as defined in clause (90) of sub-section (1) of section 65 of the said Act provided to a developer of Special Economic Zone or a unit (including a unit under construction) of Special Economic Zone by any service provider for consumption of the services within such Special Economic Zone, from the whole of service tax leviable thereon under section 66 of the said Act, subject to the following conditions, namely:-

(i) the developer has been approved by the Board of Approvals to develop, operate and maintain the Special Economic Zone;

(ii) the unit of the Special Economic Zone has been approved by the Development Commissioner or Board of Approvals, as the case may be, to establish the unit in the Special Economic Zone;

(iii) the developer or unit of a Special Economic Zone shall maintain proper account of receipt and utilisation of the said taxable services.

*Explanation* .- For the purposes of this notification,-

(1) “ Board of Approvals ” means the combined Board of Approvals for export oriented unit and Special Economic Zone units, as notified in the Official Gazette, from time to time by the Government of India in the Ministry of Commerce and Industry;

(2) “ developer ” means a person engaged in development or operation or maintenance of Special Economic Zone, and also includes any person authorised for such purpose by any such developer;

(3) “ Special Economic Zone” means a zone specified as Special Economic Zone by the Central Government in the notification issued under clause (iii) of *Explanation 2* to the proviso to sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944).

(V.Kezo)

Under Secretary to the Government of India

F. No. 305/55/2003-FTT