

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

Trade Notice No.5/2005 S Tax

Dated : 15-2-2005.

Subject: Service Tax- Communication of Notification No. 2/2005 ST  
dated 14-2-05 –Regarding.

Ministry's Service Tax Notification Nos.2/2005 dtd 14-2-05, issued under F.No. 137/10/2004-Cx.4 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/16/905/2005 S.Tax)

ATTESTED

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

SD/-  
(V. JAYARAMAN)  
JOINT COMMISSIONER (T).

To  
The Mailing list I / II / III

---

Copy of Notification No. 02/2005- Service Tax, Dated : February 14, 2005

---

In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely: -

1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2005. (2) They shall come into force on the date of their publication in the official Gazette.

2. In rule 4 of the Service Tax Rules, 1994, in sub-rule (1), after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that a person liable for paying the service tax in the case of taxable services referred to in sub-clause (zzp) of clause (105) of section 65 of the Act may make an application for registration on or before the 28th day of February 2005."

F.No.137/10/2004-CX4

Sd/-  
Manish Mohan  
Under Secretary to Government of India

Note: - The principal notification No. 2/94-ST, dated the 28th June, 1994 was published in the Gazette of India, Extraordinary Part-II, Section 3, Sub-section (i), vide G.S.R. 546(E), dated the 28th June, 1994 and was last amended by notification No. 01/2005-ST, dated the 14th January, 2005[G.S.R. 25(E), dated the 14th January, 2005].