

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

Trade Notice No.8/2005 S Tax

Dated : 14-3-2005.

Subject: Service Tax- Communication of Notification No. 9/2005 ST  
dated 3-3-05 –Regarding.

Ministry's Service Tax Notification Nos.9/2005 dtd 3-3-05, issued under F.No. B2/4/2004-TRU 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

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Copy of Notification No. 9/2005- Service Tax, Dated : March 3<sup>rd</sup> , 2005

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In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Export of Services Rules, 2005.  
(2) They shall come into force on the 15th day of March, 2005.
2. Definitions.- In these rules, unless the context otherwise requires,-
  - (a) "Act" means the Finance Act, 1994 (32 of 1994);
  - (b) "input" shall have the meaning assigned to it in clause (k) of rule 2 of the CENVAT Credit Rules, 2004;
  - (c) "input service" shall have the meaning assigned to it in clause (l) of rule 2 of the CENVAT Credit Rules, 2004.
3. Export of taxable service.- The export of taxable service shall mean,-

(1) in relation to taxable services specified in sub-clauses (d), (p), (q), (v) and (zzq) of clause (105) of section 65 of the Act, such taxable services as are provided in relation to an immoveable property which is situated outside India;

(2) in relation to taxable services specified in sub-clauses (a), (f), (h), (i), (j), (l), (m), (n), (o), (s), (t), (u), (w), (x), (y), (z), (zb), (zc), (zi), (zj), (zn), (zo), (zq), (zr), (zt), (zu), (zv), (zw), (zza), (zzc), (zzd), (zzf), (zzg), (zzh), (zzi), (zzj), (zzl), (zzm), (zzn), (zzo), (zzp), (zss), (zzt), (zzv), (zzw), (zzx) and (zzy) of clause (105) of section 65 of the Act, such services as are performed outside India:

