

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE: TRICHY.
NO.1, WILLIAMS ROAD, CONTONMENT, TRICHY-620 001.

Trade Notice No.16/2007 S. Tax

Dated: 24-8-2007.

**Subject: Service Tax - Communication of Notification No. 37/2007 ST
dt. 24-7-2007 and Notification No.38/2007-ST dt. 23-8-07- reg.

Ministry's Service Tax Notifications No. 37/2007- ST & 38/2007-ST dt. 24-7-2007 & 23-8-07 respectively issued vide F.No.275/100/2006-CX.8A and F.No.356/82/2006-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/16/905/2007 S.Tax)

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

To
The Mailing list I / II / III

Copy of Ministry's Service Tax Notifications No. 37/2007- ST & 38/2007-ST dt. 24-7-2007 & 23-8-07 respectively issued vide F.No.275/100/2006-CX.8A and F.No.356/82/2006-TRU is reproduced below.

Notification No. 37/2007-Service Tax

New Delhi, the 24th July, 2007.

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 Board hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 19/2007-Service Tax, 2007, G.S.R.354 (E), dated the 12th May, 2007, namely:-

In the Table annexed to the said notification, for Sl. No. 35 and the entries relating thereto, the following shall be substituted, namely:-

1	2	3
"35	Commissioner of Central Excise, Raigad and Commissioner of Central Excise (Service Tax), Mumbai	Commissioner of Central Excise (Appeals), Mumbai Zone-II"

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

Vijay Kaushik
Under Secretary to the Govt. of India

Notification No. 38/2007-Service TaxNew Delhi, the 23rd August, 2007

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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2006-Service Tax, dated the 1st March, 2006, vide number G.S.R. 115 (E), dated the 1st March, 2006, namely: -

In the said notification, in the Table, for S.No. 2 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"2.	(n)	(i) Services provided or to be provided to any person, by a tour operator in relation to a package tour. <i>Explanation.- The expression "package tour" means a tour wherein transportation, accommodation for stay, food, tourist guide, entry to monuments and other similar services in relation to tour are provided by the tour operator as part of the package tour to the person undertaking the tour.</i>	The bill issued for this purpose indicates that it is inclusive of charges for such a tour.	25
		(ii) Services provided or to be provided to any person, by a tour operator in relation to a tour, if the tour operator is providing services solely of arranging or booking accommodation for any person in relation to a tour.	(a) The invoice, bill or challan issued indicates that it is towards charges for such accommodation, and (b) this exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, only includes the service charges for arranging or booking accommodation for any person and does not include the cost of such accommodation.	10
		(iii) Services, other than services specified in (i) and (ii) above, provided or to be provided to any person, by a tour operator in relation to a tour.	The bill issued indicates that the amount charged in the bill is the gross amount charged for such a tour.	40"

(G.G. Pai)
Under Secretary to the Government of India

[F.No. 356/82/2006-TRU]

Note:- The principal notification No. 1/2006-Service Tax, dated the 1st March, 2006, was published in the Gazette of India, Part II, Section 3, sub-section (i) vide number G.S.R. 115(E), dated the 1st March, 2006 and was last amended by notification No. 20/2006-Service Tax, dated the 25th April, 2006, G.S.R. 250(E), dated the 25th April, 2006.