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

Trade Notice No.22/2007 S. Tax

Dated: 04-12-2007.

Subject: Service Tax – Communication of Notification No.42/2007-ST
& 43/2007-St dt. 29-11-07 - reg.

Ministry's Service Tax Notification No. 42/2007-ST & 43/2007-ST both dt. 29-11-07 issued vide F.No.341/15/2007-TRU are 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 C.No.IV/16/905/2007 S.Tax Vol-II)

Sd./-
(C.ANANDAN)
ASSISTANT COMMISSIONER (ST).

To
The Mailing list I / II / III.

Copy of Notification No.42/2007-ST & 43/2007-ST both dt. 29-11-2007 is reproduced below.

Notification No.42/2007-Service Tax

New Delhi, the 29th November 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 hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.41/2007-Service Tax, dated the 6th October, 2007 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 645(E) dated the 6th October, 2007, namely:-

In the said notification, in the Schedule, after Sr.No.7 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
"8.	Section 65(105)(zzzd)	Specialized cleaning services namely disinfecting, exterminating, sterilizing or fumigating of containers used for export of said goods provided to an exporter.	(i) the exporter furnishes a copy of the written agreement entered into with the buyer of the said goods requiring such specialized cleaning of containers used for export of said goods; and (ii) the service provider is accredited by the competent statutory authority to provide such specialized cleaning services.
9.	Section 65(105)(zza)	Services provided for storage and warehousing of said goods.	(i) the said goods are stored in a storage or warehouse which is approved by the competent authority; and (ii) the storage or warehouse is exclusively used for the purpose of storage or warehousing of export goods."

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F.No.341/15/2007-TRU]

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

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part I, section 3, sub-section (i), vide number G.S.R. 645(E) dated the 6th October, 2007.

Notification No.43/2007-Service Tax

New Delhi, the 29th November, 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 exempts the taxable service, specified in sub-clause (z) of clause (105) of section 65 of the said Finance Act (hereinafter referred to as the said service), provided in relation to business exhibition of goods by the organiser of business exhibition to a manufacturer of goods falling under Chapters 57, 61, 62 and 63 of the Central Excise Tariff Act, 1985 (hereinafter referred to as the said manufacturer), from the whole of the service tax leviable thereon under section 66 of the said Finance Act, subject to the following conditions, namely:-

(a) prior to avilment of exemption under this notification, the said manufacturer has exported goods falling under Chapters 57, 61, 62 and 63 of the Central Excise Tariff Act, 1985 (hereinafter referred to as the said goods) and is registered as exporter of said goods with any of the following organisations, namely:

- (i) Apparel Export Promotion Council;
- (ii) Carpet Export Promotion Council;
- (iii) The Cotton Textiles Export Promotion Council;
- (iv) Handloom Export Promotion Council;
- (v) The Indian Silk Export Promotion Council;
- (vi) Powerloom Development & Export Promotion Council;
- (vii) Synthetic & Rayon Textiles Export Promotion Council;
- (viii) Wool & Woollens Export Promotion Council;
- (ix) Wool Industry Export Promotion Council;
- (x) Jute Manufacturers Development Council;

(b) the exemption shall be claimed by the said manufacturer for the said service received;

(c) the exemption claimed by the said manufacturer shall be provided by way of refund of service tax paid on the said service;

(d) the said manufacturer claiming the exemption has actually paid the service tax on the said service;

(e) no CENVAT credit of service tax paid on the said service has been taken under the CENVAT Credit Rules, 2004.

2. The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) the person liable to pay service tax under section 68 of the said Finance Act shall pay service tax as applicable on the said service provided to the said manufacturer and such person shall not be eligible to claim exemption for the said service;

(b) the said manufacturer shall claim the exemption by filing a claim for refund of service tax paid on the said service to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of manufacture or warehouse;

(c) the claim for refund shall be filed on a quarterly basis, within sixty days from the end of the relevant quarter during which payment of the value of the said service and the service tax thereon has been made;

(d) the refund claim shall be accompanied by documents evidencing payment of service tax on the said service for which claim for refund of service tax paid is filed;

(e) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after satisfying himself that the said service has been actually used by the said manufacturer in relation to business exhibition of the said goods manufactured by him, refund the service tax paid on the said service.

3. The exemption contained in this notification shall be valid upto 31st March, 2009.

4. This notification shall come into force on the date of its publication in the Official Gazette.

[F.No.341/15/2007-TRU]

(G.G. Pai)

Under Secretary to the Government of India
