

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

Trade Notice No.2/2008 S. Tax

Dated: 22 -2-2008.

Subject: Service Tax –Notification Communication No.1/2008-ST, 2/2008-ST both dt. 18-1-08 and Notification No.3/2008-ST dt. 19-2-08 – regarding.

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Ministry's Service Tax Notification No.1/2008-ST & N0.2/2008 ST both dtd 18-1-08 issued vide F.No 275/100/2006-CX.8A dtd and Notification no.3/2008-ST dtd 19-2-08 issued vide F.No.341/15/2007-TRU are enclosed 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/16/805/2008 S.Tax )

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

To  
The Mailing list I / II / III.

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Copy of Notification No.1/2008-ST, No. 2/2008-ST both dated 18-1-2008 and No.3/2008-ST dtd 19-2-2008 are reproduced below.

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**Notification No. 1 /2008-Service Tax**

New-Delhi, the 18<sup>th</sup> January, 2008

G.S.R. (E)- In exercise of the powers conferred by sub-section (1A) of section 86 of Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.18/2007-Service Tax, 2007, published vide No. G.S.R. 353(E), dated the 12<sup>th</sup> May,2007, namely:-

In the said notification in the TABLE, the following shall be inserted namely:-

| (1) | (2)   | (3)   |
|-----|---|---|
| 24  | (5)Chief Commissioner of Central Excise and Service Tax , Large Tax Payers Unit, Chennai.<br><br>(6)Chief Commissioner of Customs, Chennai. | Commissioner of Central Excise and Service Tax , Large Tax Payers Unit, Chennai |

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

Manpreet Arya  
Under secretary to the Government of India

Note:- The principal Notification No. 18/2007-Service Tax, dated the 12<sup>th</sup> May, 2007 was published vide number G.S.R. 353(E), dated the 12<sup>th</sup> May,2007.

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## Notification No. 2 /2008-Service Tax

New-Delhi, the 18<sup>th</sup> January, 2008

G.S.R. (E)- In exercise of the powers conferred by sub-section (1A) of section 86 of Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.19/2007-Service Tax, 2007, published vide No. G.S.R. 354 (E), dated the 12<sup>th</sup> May, 2007, namely:-

In the said notification in the TABLE, the following shall be inserted namely:-

| (1) | (2)  | (3)   |
|-----|--|---|
| 54  | (1) Commissioner of Central Excise and Service Tax, Large Tax Payers Unit, Chennai.<br>(2) Commissioner of Central Excise, Chennai-I | Commissioner of Central Excise (Appeals), Large Tax Payers Unit, Chennai. |

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

Manpreet Arya  
Under secretary to the Government of India

Note:- The principal Notification No. 19/2007-Service Tax, dated the 12th May,2007 was published vide number G.S.R. 354(E), dated the 12th May,2007, and was amended by following number:-

- (1) Notification No. 37/2007- Service Tax, dated the 24<sup>th</sup> July,2007 vide number G.S.R. 501 (E).
- (2) Notification No. 44/2007- Service Tax, dated the 19<sup>th</sup> December ,2007 vide number G.S.R. 780 (E).

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New Delhi, the 19th February, 2008

## Notification No.3/2008-Service Tax

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 further 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, Part II, section 3, sub-section (i) by number G.S.R. 645(E) dated the 6th October, 2007, namely:-

In the said notification, in the Schedule, after Sr.No.9 and the entries relating thereto, the following shall be inserted, namely:-

| (1)  | (2)                | (3)   | (4)   |
|------|--------------------|---|---|
| "10. | section 65(105)(f) | Services provided by a courier agency to an exporter in relation to transportation of time-sensitive documents, goods or articles relating to export, to a destination outside India. | (i) the receipt issued by the courier agency specifies the importer-exporter (IEC) code number of the exporter, export invoice number, nature of courier, destination of the courier including name and address of the recipient of the courier, and<br><br>(ii) the exporter produces evidence to link the use of courier service to export goods. |

| (1) | (2)                   | (3)  | (4)   |
|-----|-----------------------|--|---|
| 11. | section 65(105)(zzp)  | Services provided to an exporter in relation to transport of export goods directly from the place of removal, to inland container depot or port or airport, as the case may be, from where the goods are exported. | <p>(i) export goods are transported directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported,</p> <p>(ii) invoice issued by the exporter in relation to export goods shall indicate the name of the inland container depot or port or airport from where the goods are exported,</p> <p>(iii) details of exporter's invoice relating to export goods are specifically mentioned in the lorry receipt and the corresponding shipping bill,</p> <p>(iv) exporter shall declare in the refund claim indicating whether such service has been received from the said service provider for purposes other than for export.</p> |
| 12. | section 65(105)(zzzp) | Services provided to an exporter in relation to transport of export goods directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported.  | <p>(i) export goods are transported directly from place of removal to inland container depot or port or airport from where the goods are exported,</p> <p>(ii) invoice issued by the exporter in relation to export goods shall indicate the inland container depot or port or airport from where the goods are exported,</p> <p>(iii) details of exporter's invoice relating to export goods are specifically mentioned in the lorry receipt and the corresponding shipping bill,</p> <p>(iv) exporter shall declare in the refund claim indicating whether such service has been received from the said service provider for purposes other than for export.”</p>                                     |

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

[F.No.341/15/2007-TRU]  
(Unmesh Wagh)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 645(E) dated the 6th October, 2007 and was last amended by notification No.42/2007-Service Tax, dated the 29th November, 2007 which was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) by number G.S.R. 739(E), dated the 29th November, 2007.

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