

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
NO.1, WILLIAMS ROAD, CONTONMENT, TIRUCHIRAPPALLI-620 001.

Trade Notice No.1/2009 S. Tax

Dated: 9-1-2009.

Subject: Service Tax –Notification No.1/2009-ST dated 5-1-09-
Communication -regarding.

Ministry's Service Tax Notification No. 1/2009-ST dated 5-1-09 issued in F.No.137/175/2008-CX.4 on the above is enclosed herewith for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the notice of all constituent members of the Trade Associations and Chambers of Commerce.

(Issued from C.No.IV/16/805/2008 S .Tax)

Encl.: As above.

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

To
The Mailing list I / II / III.

Copy of Notification No.1/2009-ST dated 5-1-2009 is reproduced below.

Notification No.1/2009 – 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) (hereinafter referred to as the Finance Act), and in supercession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.29/2008- Service Tax, dated the 29th June, 2008, published in the Gazette of India Extraordinary, vide G.S.R.482 (E), dated the 29th June, 2008, except as things done or omitted to be done before such supercession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services specified in sub-clauses (j), (k), (zr), (zza), (zzb), (zzzf), (zzzq) and (zzzzj) of clause (105) of section 65 of the Finance Act, provided by any person to a goods transport agency for use by the said goods transport agency to provide any service, referred to in sub-clause (zzp) of clause (105) of section 65 of the Finance Act, to a customer in relation to transport of goods by road, from the whole of the service tax leviable thereon under section 66 of the Finance Act subject to the condition that the invoice issued by such service provider, providing services should mention the name and address of the goods transport agency and also the name and date of the consignment note, by whatever name called, issued in his behalf.

(Unmesh Sharad Wagh)

Under Secretary to the Government of India

[F. No. 137/175/2008-CX-4]

FOR NOTIFICATION NO.1/2009-ST DATED 5-1-2009.

J- C & F
K- MANPOWER RECRUITMENT
ZR-CARGO HANDLING
ZZA-STORAGE & WAREHOUSING
ZZB-BUSINESS AXILIARY SERVICE
ZZZF- PACKING SERVICE
ZZZZJ- SUPPLY OF TANGIBLE GOODS.