

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

Trade Notice No.7/2009 S. Tax

Dated: 23-4-2009.

Subject: Service Tax – Notification Nos.2/2009-ST to 5/2009-ST dated
15-1-2009 and Notification No.11/2009-ST to No. 12/2009-ST
dated 21-4-2009 – Communication – Regarding.

Board's Service Tax Notification No.2/2009-ST to No.5/2009-ST dated 15-1-2009 and Notification No.11/2009-ST to 12/2009-ST dated 21-4-2009 all issued in F.No.275/100/2006-CX.8A are 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/16/805/2009 STC)

Encl.: As above.

Sd/-
(A. RAJENDRAN)
ASSISTANT COMMISSIONER.

To
The Mailing list I / II / III.

Ministry's Service Tax Notification No. 2/2009-ST to No.5/2009-ST dated 15-1-2009
and Notification No.11/2009-ST to 12/2009-ST dated 21-4-2009 all issued in
F.No.275/100/2006-CX.8A are reproduced below.

Notification No. 2 / 2009 - Service Tax

New Delhi, the January 15, 2009, 5 Magha ,1930.

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 Central Board of Excise and Customs makes the following further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 18/2007-Service Tax published vide number G.S.R.353(E), dated the 12th May, 2007, namely:-

(i) in the TABLE, for the entries relating to Sl.No.25, the following shall be substituted, namely:-

Sl.No.	Committees	Area of jurisdiction
(1)	(2)	(3)
25.	(1)Chief Commissioner of Central Excise, Mumbai-I (2)Director General of Service Tax, Mumbai	Commissioner of Central Excise and Service Tax , Large Tax Payers Unit, Mumbai

(ii) in the TABLE, after sl.no.25 and the entries relating thereto, the following shall be inserted, namely:-

Sl.No.	Committees	Area of jurisdiction
(1)	(2)	(3)
26.	(1)Chief Commissioner of Central Excise, Delhi (2)Chief Commissioner of Central Excise, Chandigarh.	Commissioner of Central Excise and Service Tax, Large Tax Payers Unit, Delhi.

(iii) After the TABLE, in the Explanation , after the words and figures "Chief Commissioner of Customs notified vide Notification No. 17/2007-Service Tax , dated 12th May, 2007 " the following shall be inserted, namely -

"and the Director General (Service Tax) notified vide Notification No. 46/98-Service Tax dated 28th January ,1998".

[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 12th May,2007 was published in the Gazette of India , Extraordinary, Part II , Section 3, Sub-section (i) vide number G.S.R. 353(E), dated the 12th May,2007, and was amended by following number:-

(1) Notification No.46/2008- Service Tax, dated the 18th January,2008 vide G.S.R.No.38(E) renumbered as 1/2008- Service Tax vide Corrigendum dated dated the 18th January, 2008 vide number G.S.R. 49(E).

(2) Notification No. 25/2008- Service Tax, dated the 21st May ,2008 vide number G.S.R.393 (E).

Notification No. 3 / 2009-Service Tax

New Delhi, the January 15, 2009, 5
Magha ,1930.

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 Central Board of Excise and Customs makes the following further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 19/2007-Service Tax published vide number G.S.R.354(E), dated the 12th May, 2007, namely:-

in the TABLE ,after Sl. No. 55 and the entries relating thereto, the following shall be inserted, namely:-

Sl.No.	Committees	Area of jurisdiction
(1)	(2)	(3)
56.	(1) Commissioner of Central Excise and Service Tax, Large Tax Payers Unit, Delhi (2) Commissioner of Central Excise, Delhi III.	Commissioner of Central Excise (Appeals), Large Tax Payers Unit, Delhi.

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

Manpreet Arya,
Under Secretary to the Government of India.

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

(1)Notification No.37/2007-Service tax, dated the 24th July, 2007 vide number G.S.R.501(E) ,.

(2) Notification No.44/2007-Service tax, dated the 19th December, 2007 vide number G.S.R.780(E)

(3) Notification No.47/2008-Service tax, dated the 18th January, 2008 vide number G.S.R.38(E).renumbered as 2/2008-Service Tax vide corrigendum dated 23rd January,2008 vide G.S.R.No50(E)

(4) Notification No.26/2008-Service tax, dated the 21st May, 2008 vide number G.S.R.394(E)

Notification No. 4 / 2009-Service Tax

New Delhi, the January 15, 2009,
5 Magha ,1930.

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 further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 18/2007-Service Tax, dated the 12th May, 2007, namely:-

in the said notification, in the Table, for serial number 21 and the entries relating thereto, the following shall be substituted:-

“(1) Chief Commissioner of Central Excise, Shillong
(2) Chief Commissioner of Central Excise, Kolkata

Dibrugarh
Shillong
Guwahati”

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

(MANPREET ARYA),
Under Secretary to the Government of India.

Note:- The principal Notification Number 18/2007-Service Tax, dated the 12th May,2007 was published in the Gazette of India , Extraordinary, Part II , Section 3, Sub-section (i) vide number G.S.R. 353(E), dated the 12th May,2007, and was amended vide notification number 46/2008-Service Tax, dated the 18th January,2008 vide G.S.R.No.38(E) renumbered as 1/2008- Service Tax vide Corrigendum dated the 18th January, 2008 vide number G.S.R. 49(E) and vide notification number 25/2008- Service Tax, dated the 21st May ,2008 vide number G.S.R.393 (E).

Notification No.5 / 2009- Service Tax

New Delhi, the January 15, 2009,
5 Magha ,1930.

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 further makes the following amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 19/2007-Service Tax, dated the 12th May, 2007, namely:-

in the said notification, in the Table, for serial number 18 and the entries relating thereto, the following shall be substituted:-

“For the jurisdiction of Central Excise Commissionerate , Shillong
Commissioner of Central Excise, Shillong and Commissioner of Central Excise, Dibrugarh

For the jurisdiction of Central Excise Commissionerate, Dibrugarh
Commissioner of Central Excise, Dibrugarh and Commissioner of Central Excise,Shillong

For the jurisdiction of Central Excise Commissionerate, Guwahati
Commissioner of Central Excise, Guwahati Commissioner of Central Excise (Appeals), and
Commissioner of Central Excise, Shillong Guwahati.”

[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 in the Gazette of India , Extraordinary, Part II , Section 3, Sub-section (i) vide number G.S.R. 354(E), dated the 12th May,2007, and was amended vide notification number 37/2007-Service Tax, dated the 24th July,2007 vide number G.S.R. 501 (E) and vide notification number 44/2007- Service Tax, dated the 19th December ,2007 vide number G.S.R. 780 (E) and vide notification number 47/2008- Service Tax, dated the 18th January,2008 vide G.S.R.No39(E) renumbered as 2/2008- Service Tax vide Corrigendum dated 23rd January, 2008 vide G.S.R. No 50(E) and vide notification number 26 /2008-Service Tax dated the 21st May , 2008 vide G.S.R.No 394 (E)

Notification No. 11 /2009-Service Tax

New Delhi , the 21st April,2009
The 1st Baisakh, Saka Samvat 1931.

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 Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.18/2007-Service Tax, published in the gazette of India, Extraordinary, Part-II, Section3, Sub-section(i) vide number G.S.R. 352(E) , dated the 12th May,2007, namely:-

In the said notification, in the TABLE, against the entries relating to Sl.No.6(1),in column (3), for the words “ Chandigarh , Jalandhar”, the words and figures “ Chandigarh -I and Chandigarh-II” shall respectively be substituted.

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

Manpreet Arya
Under Secretary to the Government of India .

Note:- The principal notification number18/2007-Service tax, dated the 12th May, 2007 was published in the gazette of India, Extraordinary, Part-II, Section3, Sub-section(i) vide number G.S.R. 352(E),dated the 12th May,2007, and was subsequently amended by-

- (i) Notification number 46/2008-Service Tax, dated the 18th January, 2008 vide number G.S.R.38(E), dated the 18th January,2008, renumbered as 1/2008-Service Tax vide corrigendum dated 23rd January,2008 vide G.S.R.No.49(E) , dated the 23rd January ,2008
- (ii) Notification number 25/2008-Service Tax, dated the 21stMay, 2008 vide number G.S.R.393(E), dated the 21stMay,2008
- (iii) Notification number 2/2009-Service Tax, dated the 15th January, 2009 vide number G.S.R.26(E), dated the 15th January, 2009
- (iv) Notification number 4/2009-Service Tax, dated the 15th January, 2009 vide number G.S.R.28(E), dated the 15th January,2009.

Notification No. 12 /2009-Service Tax

New Delhi , the 21st April, 2009
The 1st Baisakh, Saka Samvat 1931.

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 Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.19/2007-Service Tax, published in the gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i) vide number G.S.R. 354(E) , dated the 12th May,2007, namely:-

- (i) In the said notification, in the TABLE, in Sl.No.10, for the word “ Chandigarh ” , the word and figure “ Chandigarh -I” shall be substituted
- (ii) In the said notification, in the TABLE, in Sl.No.15, for the word “ Chandigarh ” , the word and figure “ Chandigarh -I” shall be substituted,
- (iii) In the said notification, in the TABLE, in Sl.No.25, for the word “Jalandhar”, wherever it occurs , the word and figures “Chandigarh-II” shall be substituted .

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

Manpreet Arya
Under Secretary to the Government of India .

Note:- The principal notification number19/2007-Service tax, dated the 12th May, 2007 was published in the gazette of India, Extraordinary, Part-II, Section3, Sub-section(i) vide number G.S.R. 354(E), dated the 12th May,2007, and was subsequently amended by-

- (i) Notification number 37/2007-Service Tax, dated the 24th July, 2007 vide number G.S.R.501 (E), dated the 24th July,2007
- (ii) Notification number 44/2007-Service Tax, dated the 19th December,2007 vide number G.S.R.780 (E), dated the 19th December,2007
- (iii) Notification number 47/2008-Service Tax, dated the 18th January,2008 vide number G.S.R.26(E) dated the 18th January, 2008, renumbered as 2/2008-Service Tax vide corrigendum dated 23rd January,2008 vide G.S.R.No.50(E) , dated the 23rd January,2008
- (iv) Notification number 26/2008-Service Tax, dated the 21st May,2008 vide number G.S.R.394(E), dated the 21st May,2008
- (v) Notification number 3/2009-Service Tax, dated the 15th January,2009 vide number G.S.R.27(E), dated the 15th January,2009
- (vi) Notification number 5/2009-Service Tax, dated the 15th January,2009 vide number G.S.R.29(E), dated the 15th January,2009.
