

Service Tax

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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 2nd December, 2009

Notification No. 43/2009-Service Tax

G. S. R. (E).- Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of service tax (including non-levy thereof), under section 66 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), on taxable service namely 'business auxiliary services' specified in sub-clause (zzb) of clause 105 of section 65 of the Finance Act provided by a person (hereinafter called the 'service provider') to any other person (hereinafter called the 'service receiver') during the course of manufacture or processing of alcoholic beverages by the service provider, for or on behalf of the service receiver, and that such services being a taxable service were liable to service tax under the said sub-clause (zzb) of clause 105 of section 65 of the Finance Act with effect from 1 st day of September 2009, which was not being levied according to the said practice during the period commencing from the 1 st day of September, 2009 and ending with the 22nd day of September, 2009;

Now, therefore, in exercise of the powers conferred by section 11 C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, the Central government hereby directs that the service tax payable on the said taxable service, namely 'business auxiliary service' provided by the service provider to the service receiver, during the course of manufacture or processing of alcoholic beverages by the service provider, for or on behalf of the service receiver, which was not being levied in accordance with the said practice, shall not be required to be paid in respect of such business auxiliary service provided during the aforesaid period.

(F. No. 332/17/2009 – TRU)

(Prashant Kumar)
Under Secretary