

Govt withdrawn exemption on service provided by CA, CS, CWA related to representation of client before any statutory authority

Service Tax – Notification No. 32/2011 Dated Monday, April 25, 2011 –

Rescinds Notification No.25/2006-Service Tax

Dated the 13th July, 2006

New Delhi, the 25th April, 2011

Notification No.32/2011 – 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, on being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No.25/2006-Service Tax, dated the 13th July, 2006 (*Reproduced below*)**, published in the Gazette of India, Extraordinary, Part II, Section3, Sub-section (i) vide number G.S.R. 418(E) dated the 13th July, 2006, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 1st day of May, 2011.

[F. No. 334/3/ 2011 – TRU]

(Sanjeev Kumar Singh)

Under Secretary to the Government of India

EXEMPTION TO CA/CS/CWA SERVICES -

**NOTIFICATION NO. 25 / 2006-SERVICE TAX,
DATED 13-7-2006**

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services falling under sub-clauses (s), (t) and (u) of clause (105) of section 65 of the Finance Act, provided or to be provided by a practicing chartered accountant, a practicing cost accountant and a practicing company secretary respectively, in his professional capacity, to a client, relating to representing the client before any statutory authority in the course of proceedings initiated under any law for the time being in force, by way of issue of notice, from the whole of service tax leviable thereon under section 66 of the said Finance Act.

[F. No. 356/37/2006-TRU]