[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 44/2012 - Service Tax

New Delhi, the 7th August, 2012

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.25/2012-Service Tax, dated the 20th June,2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

In the said notification, in entry 33, the word “bovine” shall be omitted.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 25/2012 - Service Tax, dated 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and the same has not been amended so far.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 45/2012 - Service Tax

New Delhi, the 7th August, 2012

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.30/2012-Service Tax, dated the 20th June,2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

In the said notification,-

(a) in para I, in clause (A),-

(i) after the sub-clause (iv), the following sub-clause shall be inserted, namely :-

"(iva) provided or agreed to be provided by a director of a company to the said company;";

(ii) in sub-clause (v), after the words "manpower for any purpose", the words " or security services" shall be inserted.

(b) in para II, in the Table,-

(i) after Sl.No. 5, the following S.No. and entries shall be inserted, namely:-

"5A	in respect of services provided or agreed to be provided by a director of a company to the said company	Nil	100%"

(ii) in Sl.No. 8, in the entries under the heading 'Description of a service', after the words "manpower for any purpose", the words "or security services" shall be inserted.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 30/2012 - Service Tax, dated 20th June, 2012, *vide* number G.S.R. 472 (E), dated the 20th June, 2012 and the same has not been amended so far.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 46/2012 - Service Tax

New Delhi, the 7th August, 2012

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:—

1. (1) These rules may be called the Service Tax (Third Amendment) Rules, 2012.
   (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, in rule 2, in sub-rule (1),-

(A) in clause (d), in sub-clause (i),-

(i) after the item (E), the following item shall be inserted, namely;-
“(EE) in relation to service provided or agreed to be provided by a director of a company to the said company, the recipient of such service;”;

(ii) in the item (F), in the sub-item (b), after the words “manpower for any purpose”, the words “ or security services” shall be inserted.

(B) after clause (f), the following clause shall be inserted, namely:—

“(fa) “security services” means services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity;”

[F.No. 334 /01/2012- TRU]

(Raj Kumar Digvijay)
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* notification No. 2/94-ST, dated the 28th June, 1994 *vide* number G.S.R. 546(E), dated the 28th June, 1994 and was last amended by notification No. 36/2012-Service Tax, dated the 20th June, 2012 *vide* number G.S.R. 478 (E), dated the 20th June, 2012.