

GOVT EXEMPTS COACHING AND TRAINING SERVICES RELATED TO PRESCHOOL AND RECOGNISED EDUCATIONAL QUALIFICATION CERTIFICATE / DEGREE

New Delhi, the 25th April, 2011

Notification No.33/2011 – Service Tax

G.S.R. (E) – In exercise of the power 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 exempt,-

- (i) any preschool coaching and training;
- (ii) any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognised by any law for the time being in force;

when provided by any commercial coaching or training centre from the whole of the service tax leviable thereon under section 66 of the Finance Act, 1994.

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