

Recent Amendments on Service Tax (as per F.Act 2010)

1. Following are the services brought under the service tax under u/s 65(105) – w.e.f 1st July, 2010.

S.No	Sub Section	Services
1	zzzzn	Promoting, Marketing or organizing of games of chance, including lottery.
2	zzzzo	Health Services, a) Health checkup undertaken by hospitals or medical establishments for employees of business entities; and b) Health services provided under health insurance schemes offered by insurance companies.
3	zzzzp	Maintenance of medical records of employees of a business entity.
4	zzzzq	Promoting of a 'brand' of goods, services, events, business entity etc.
5	zzzzr	Permitting commercial use or exploitation of any event organized by a person or organization.
6	zzzzs	Electricity exchanges.
7	zzzzt	Services related to copyrights namely, a) Cinematographic films; and b) Sound recording
8	zzzzu	Special services provided by a builder etc., to the prospective buyers such as providing preferential location or external or internal development of complexes on extra charges.

2. Following are the amendments made in the scope of Existing taxable services:

Services	Recent Amendment
Commercial training or Coaching Service	The term commercial appearing in the relevant definitions, only means that such training or coaching is provided for a consideration, whether or not such training or coaching is conducted with profit motive. This change is given with retrospective effect from 01.07.2003
Information technology software service	Taxable only if IT software is used for business or commerce. The same has been extended to services used for other than business or commerce w.e.f 01.07.2010.

3. With the effect from 01.07.2010 vide notification no.24/2010 dated 22-6-2010 an explanation has been inserted in Sec. 73(3) to clarify that no penalty shall be imposed, if service tax along with interest has been paid before issuance of notice by the department.
4. E-Payment of service tax and E-Filing of service tax returns are mandatory where any person has paid service tax of Rs. 10 lakhs or more in the preceding financial year.