Resident private limited company specified as class of person for the purpose of Advance Ruling - 15 /2014 - Dated 11-7-2014 - Service Tax

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GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No.15 /2014-Service Tax

New Delhi, the 11th July, 2014

G.S.R. **484(E)**.- In exercise of the powers conferred by sub-clause (iii) of clause (b) of section 96A of the Finance Act, 1994 (32 of 1994), the Central Government hereby specifies "the resident private limited company" as class of persons for the purposes of the said clause.

Explanation.- For the purposes of this notification,-

(a) "private limited company" shall have the same meaning as is assigned to "private company" in clause (68) of section 2 of the Companies Act, 2013 (18 of 2013);

(b) "resident" shall have the same meaning as is assigned to it in clause (42) of section 2 read with sub-section (3) of section 6 of the Income-tax Act, 1961 (43 of 1961).

[F.No. 334/15/2014-TRU]

(Akshay Joshi)

Under Secretary to the Government of India