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SECTION 3, SUB SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 17th March, 2012

Notification No.6/2012 - 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) (hereinafter referred to as the Finance Act) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification number 26/2010-Service Tax, dated the 22nd June, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 532(E), dated the 22nd June, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service specified in clause (zzzo) of sub-section (105) of section 65 of the Finance Act, from so much of the service tax leviable thereon under section 66 of the Finance Act, as is in excess of the service tax calculated on a value which is equivalent to forty per cent. of the value of the taxable service by such service provider for providing the said taxable service:

Provided that this notification shall not apply in cases where the CENVAT credit of duty on inputs or capital goods, used for providing such taxable service, has been taken under the provisions of the CENVAT Credit Rules, 2004.

2. This notification shall come into force on the 1st day of April, 2012.

[F. No. 334/1/ 2012 – TRU]



(Samar Nanda)
Under Secretary to the Government of India