

EXPLANATORY MEMORANDUM
(Service Tax notifications)

S.No.	Notification No.	Subject (in brief)
1	1/2002-ST, dated the 1 st March, 2002	Seeks to extend the provisions of Chapter V of the Finance Act, 1994 to Exclusive Economic Zone of India.
2	2/2002-ST, dated the 1 st March, 2002	Seeks to amend notification No. 12/2001-ST, dated the 20 th December, 2001 to extend the exemption to hotels providing services as mandap keepers along with catering service, upto 31-3-2003.