

Notification
No. 9/2004-Service Tax

New Delhi, dated the 9th July, 2004.
18 Asadha 1926 (Saka)

G.S.R. (E).- In exercise of the powers conferred by section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable service provided by a rent-a-cab scheme operator in relation to renting of a cab, from so much of the service tax leviable thereon under section 66 of the said Act, as is in excess of the service tax calculated on a value which is equivalent to forty per cent. of the gross amount charged from any person by such operator for providing the said taxable service.

[F.No.334/3/2004-TRU]

(G. S. Karki)
Under Secretary to the Government of India