

Notification  
No. 10/2004-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 commercial concern in relation to holding of a convention, where service provided includes catering service, 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 sixty per cent. of the gross amount charged from the client, subject to the condition that the said gross amount is inclusive of the charges for the catering service.

*Explanation.*- For the purposes of this notification, "catering service" means supply of a substantial and satisfying meal.

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

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