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| Notification | New Delhi, the 1 st March, 2007 |
| No. 8/2007-Service Tax | 10 Phalgun, 1928 (Saka) |

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services, specified in sub-clause (zzze) of clause (105) of section 65 of the said Finance Act, provided or to be provided, by a resident welfare association where the sole criterion for its membership is the residential status of a person in a residential complex or locality, to its members, from the whole of the service tax leviable thereon under section 66 of the said Finance Act, subject to the condition that the total consideration received from an individual member by the said association for providing the said services does not exceed three thousand rupees per month.

[F.No. 334/1/2007-TRU]

(R. Sriram)
Deputy Secretary to the Government of India.