

Notification	New Delhi, the 1 st March, 2007
No. 11/2007-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 service, specified in sub-clause (zzh) of clause (105) of section 65 of the said Finance Act, provided or to be provided by a Clinical Research Organization approved to conduct clinical trials by the Drugs Controller General of India, in relation to testing and analysis of newly developed drugs, including vaccines and herbal remedies, on human participants so as to ascertain the safety and efficacy of such drugs on human participants, from the whole of the service tax leviable thereon under section 66 of the said Finance Act.

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

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