

NOTIFICATION
No. 1/99-SERVICE TAX

New Delhi, dated the 28th February, 1999
9 Phalguna, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

- (1) These rules may be called the Service Tax (Amendment) Rules, 1999.
 - (2) They shall come into force on the 28th day of February, 1999.
2. In the Service Tax Rules, 1994, -
- (i) in rule 4,-
 - (a) in sub-rule (1), after the proviso the following shall be inserted, namely:-

“Provided further that a person who is a non resident or is from outside India, does not have any office in India, and is liable to pay service tax, may not make an application for registration if such person pays the service tax on taxable service, rendered by him, under rule 6.
 - (b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“ (3A) Where an assessee is providing taxable service from more than one premises or office and has a centralised accounting system in respect of such service rendered to clients from each such premises or office at any one premises or office, the Commissioner of Central Excise may permit such assessee to registering only the premises or office from where such centralised accounting is done, if he is satisfied that such registration shall not be detrimental to the interest of revenue.”;
 - (ii) in rule 6, in sub-rule (1), after the proviso, the following shall be inserted namely:-

“Provided further that, in the case of a person who is a non-resident or is from outside India, does not have any office in India and is liable to pay service tax on taxable services provided in India,-

 - (i) the service tax thereon shall be paid by such person or on his behalf by any other person authorised by him, who shall submit to the Commissioner of Central Excise in whose jurisdiction the taxable services have been rendered, a return, containing the following details,
 - (a) name and address;
 - (b) name and address of the client to whom the taxable services were rendered;
 - (c) nature of taxable services rendered;

- (d) period for which taxable services were rendered;
- (e) value of the taxable services rendered;
- (f) service tax liability on the taxable services rendered ,

along with a copy of the bill raised on the client to whom services have been rendered, a copy of the contract or agreement regarding the provision of such services to the client, and a demand draft payable to the Commissioner of Central Excise towards his service tax liability ; and

- (ii) the return alongwith the demand draft shall be submitted within a period of 30 days from the date of raising of the bill on the client for the taxable services rendered, failing which he shall be liable to pay interest, as per the provisions of section 75 of the Finance Act, 1994 (32 of 1994).”;

Note : The Service Tax Rules, 1994 were notified vide notification no. 2/94-Service Tax dated 28.6.94 and published in the Gazette of India Extraordinary vide G.S.R.546(E) dated 28.6.98 and were last amended vide notification No.54/98-Service Tax dated 7.10.98 and published in the Gazette of India Extraordinary vide G.S.R.598(E) dated 7.10.98.

NOTIFICATION
No. 2/99-SERVICE TAX

New Delhi, dated the 28th February, 1999
9 Phalguna, 1920 (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 the taxable services specified in sub-section (48) of section 65 of the said Act , provided to any person in respect of which payment is made in convertible foreign exchange, from the whole of the service tax leviable thereon under section 66 of the said Act.

NOTIFICATION
No. 3/99-SERVICE TAX

New Delhi, dated the 28th February, 1999
9 Phalguna, 1920 (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 the taxable services provided to any person by a rent a-cab scheme operator in relation to renting of cabs, from the whole of the service tax leviable thereon under section 66 of the said Act.

2. This notification shall have effect upto and inclusive of the 31st day of March, 2000.

NOTIFICATION
No. 4/99-SERVICE TAX

New Delhi, dated the 28th February, 1999
9 Phalguna, 1920 (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 the taxable service provided to any person by a consulting engineer in relation to computer software, from the whole of the service tax leviable thereon under section 66 of the said Act.

NOTIFICATION
No. 5/99-SERVICE TAX

New Delhi, dated the 28th February, 1999
9 Phalguna, 1920 (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 rescinds the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed.

TABLE

S. No.	Notification No. and date
(1)	(2)
1.	25/97-Service Tax dated 2 nd July, 1997 [G.S.R 359(E) dated 2.7.97]
2.	28/97-Service Tax dated 25 th July, 1997 [G.S.R 416(E) dated 25.7.97]
3.	29/97-Service Tax dated 25 th July, 1997 [G.S.R 417(E) dated 25.7.97]
4.	30/97-Service Tax dated 25 th July, 1997 [G.S.R 418(E) dated 25.7.97]
5.	31/97-Service Tax dated 25 th July, 1997 [G.S.R 419(E) dated 25.7.97]
6.	32/97-Service Tax dated 25 th July, 1997 [G.S.R 420(E) dated 25.7.97]
7.	33/97-Service Tax dated 25 th July, 1997 [G.S.R 421(E) dated 25.7.97]
8.	34/97-Service Tax dated 25 th July, 1997 [G.S.R 422(E) dated 25.7.97]
9.	35/97-Service Tax dated 25 th July, 1997 [G.S.R 423(E) dated 25.7.97]
10.	41/97-Service Tax dated 5 th November, 1997 [G.S.R 637(E) dated 5.11.97]
11.	42/97-Service Tax dated 5 th November, 1997 [G.S.R 638(E) dated 5.11.97]
12.	43/97-Service Tax dated 5 th November, 1997 [G.S.R 639(E) dated 5.11.97]
13.	49/98-Service Tax dated 2 nd June, 1998 [G.S.R 317(E) dated 2.6.98]
14.	55/98-Service Tax dated 7 th October, 1998 [G.S.R 599(E) dated 7.10.98]