

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) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of execution of a works contract referred to in sub-clause (zzzza) of clause (105) of section 65 of the Finance Act, when provided for the purpose of carrying out,-

(a) construction of new residential complex or part thereof; or

(b) completion and finishing services of new residential complex or part thereof ,

under Jawaharlal Nehru National Urban Renewal Mission and Rajiv Awaas Yojana, from the whole of the service tax leviable thereon under section 66 of the Finance Act.

[F. No. 334/3/2011-TRU]



(SAMAR NANDA)

Under Secretary to the Government of India