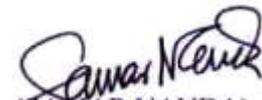


G.S.R. (E).- In exercise of the powers conferred by sections 93 and 94 read with section 66A of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following rules further to amend the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, namely :-

1. (1) These rules may be called the Taxation of Services (Provided from Outside India and Received in India) Amendment Rules, 2011.
(2) They shall come into force on the 1st day of April, 2011.
2. In the Taxation of Services (Provided from Outside India and Received in India) Rules, 2006, in rule 3,-
 - (i) in clause (i), for the brackets, letters and word “(zzzza) and (zzzzm)”, the brackets, letters and word “(zzzza), (zzzzm) and (zzzzu)” shall be substituted;
 - (ii) in clause (ii), for the portion beginning with the brackets, figures and words “specified” and ending with the words “as are performed in India”, the following shall be substituted, namely:-

“(ii) specified in sub-clauses (a), (f), (h), (i), (j), (l), (n), (o), (w), (z), (zb), (zc), (zi), (zj), (zn), (zo), (zq), (zr), (zt), (zu), (zv), (zw), (zz), (zza), (zzc), (zzd), (zzf), (zzg), (zzi), (zzl), (zzm), (zzo), (zzt), (zzv), (zzw), (zzx), (zzy), (zzzd), (zzze), (zzzf), (zzzzg), (zzzzh), (zzzzi), (zzzzk), (zzzzl) and (zzzzo) of clause (105) of section 65 of the Act, be such services as are performed in India.”

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


(SAMAR NANDA)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 11/2006-Service Tax, dated the 19th April, 2006, published in the Gazette of India, Extraordinary vide number G.S.R. 227(E), dated the 19th April, 2006 and last amended vide notification No.16/2010-Service Tax, dated the 27th February, 2010, published on the Gazette of India vide number G.S.R.160 (E), dated the 27th February, 2010.