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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 17th March, 2012

Notification No.5/2012 - Service Tax

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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.6/2005-Service Tax, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. number 140(E), dated the 1st March, 2005, namely:-

In the said notification, in the *Explanation*, for item (B), the following item shall be substituted, namely:-

‘(B) “aggregate value” means the sum total of value of taxable services charged in the first consecutive invoices issued or required to be issued, as the case may be, during a financial year but does not include value charged in invoices issued towards such services which are exempt from whole of service tax leviable thereon under section 66 of the said Finance Act under any other notification’.

2. This notification shall come into force on the 1st day of April, 2012.

[F. No. 334/1/2012 -TRU]

(Samar Nanda)
Under Secretary to the Government of India

Note.- The principal notification No.6/2005-Service Tax, dated the 1st March, 2005 which was published in the Gazette of India, Extraordinary, *vide* number G.S.R.140(E), dated the 1st March,2005 and was last amended *vide* notification No. 8/2008-Service Tax, dated the 1st March, 2008 *vide* number G.S.R. 152(E), dated the 1st March, 2008.