

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 referred to in sub-clause (zzd) of clause (105) of section 65 of the Finance Act, in relation to the following from the whole of the service tax, namely:-

- (i) erection, commissioning or installation of mechanised food grain handling systems;
- (ii) erection, commissioning or installation of equipment for setting up or substantial expansion of cold storage;
- (iii) installation and commissioning of machinery or equipment for initial setting up or substantial expansion of units for processing agricultural, apiary, horticultural, dairy, poultry, aquatic and marine products and meat.

2. This notification shall come into force on the date of its publication in the Gazette of India.

[F. No. 334/1/2010 -TRU]

(Prashant Kumar)
Under Secretary to the Government of India