

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, 2010.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Taxation of Services (Provided from outside India and Received in India) Rules, 2006,

(A) in rule 2, for clause (e), the following clause shall be substituted, namely:-

‘(e) “India” includes the installations, structures and vessels located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof.’.

(B) in rule 3,-

(i) in clause (i), for the words, brackets and letter “sub-clauses (d)”, the words, brackets and letters “sub-clauses (d), (m)” shall be substituted;

(ii) in clause (ii), the brackets and letters “(m), (s), (t), (u)” shall be omitted.

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

(Prashant Kumar)
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.22/2009-Service Tax, dated the 7th July, 2009, published on the Gazette of India vide number G.S.R. 494 (E), dated the 7th July, 2009.