

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 exempts the taxable service providing packaged or canned software, intended for single use and packed accordingly, for the purpose specified in item (v) of clause (zzzze) of sub-section 105 of section 65 of the said Finance Act, from the whole of service tax, subject to the following conditions, namely:-

- (i) document providing the right to use such software, by whatever name called, if any, is packed along with the software;
- (ii) the importer has paid the appropriate duties of customs on the entire amount received from the buyer; and
- (iii) the benefit under notification No. 31/2010- Customs dated the 27th of February, 2010 is not availed of by the importer.

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

(Prashant Kumar)
Under Secretary to the Government of India