

## **NOTIFICATION NO**

**36/2010-ST, Dated : June 28, 2010**

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 services specified in clause (A) of section 76 of the Finance Act, 2010 (14 of 2010) other than services referred to in clause (zzc) and (zzzz) of sub-section (105) of section 65 of the Finance Act from so much of the service tax leviable thereon under section 66 of the Finance Act as is in excess of the service tax calculated on a value which is equivalent to the amount of advance payment received before the said appointed date.

***Explanation.***- For the purpose of this notification,

(i) "appointed date" means the 1st day of July, 2010;

(ii) "advance payment" means consideration received for the said taxable services to be provided.

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

**F. No. 334/3/2010 -TRU**

**(K.S.V.V.Prasad)**  
**Under Secretary to the Government of India**