

NOTIFICATION NO

41/2010-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 following services when provided wholly within the port or other port or airport, namely, -

(i) taxable service provided by a cargo handling agency in relation to, agricultural produce or goods intended to be stored in a cold storage;

(ii) taxable service provided by storage or warehouse keeper in relation to storage and warehousing of agricultural produce or any service provided for storage of or any service provided by a cold storage;

(iii) taxable service in relation to transport of export goods in an aircraft by an aircraft operator;

(iv) taxable service of site formation and clearance, excavation and earthmoving and demolition and such other similar activities.

2. This notification shall come into force on 1st day of July, 2010.

F. No. 334/3/2010 -TRU

(K.S.V.V.Prasad)

Under Secretary to the Government of India