

**NOTIFICATION NO**

**25/2010-Service Tax, Dated : June 22, 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 air transport of passengers referred to in sub-clause (zzzo) of clause (105) section 65 of the Finance Act, in respect of persons specified below, from the whole of the service tax leviable thereon under section 66 of the Finance Act,-

(i) a person who has arrived at a customs airport from a place outside India and is in transit through India, provided that he does not pass through immigration and does not leave customs area and continues his journey to a place outside India; and

(ii) a person employed or engaged by the aircraft operator in any capacity on board the aircraft;

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

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

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