

## **NOTIFICATION NO**

**31/2010 - 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 the following services when provided within a port or an airport:-

(i) repair of ships or boats or vessels belonging to the Government of India including Navy or Coast Guard or Customs but does not include Government owned Public Sector Undertakings;

(ii) repair of ships or boats or vessels where such process of repair amounts to 'manufacture' and has the meaning assigned to it in clause (f) of Section 2 of the Central Excise Act, 1944;

(iii) supply of water;

(iv) supply of electricity;

(v) treatment of persons by a dispensary, hospital, nursing home or multi-specialty clinic (except cosmetic or plastic surgery service);

(vi) services provided by a school or centre to provide formal education other than those services provided by commercial coaching or training centre;

(vii) services provided by fire service agencies.

(viii) pollution control services

from the whole of the service tax leviable thereon under section 66 of the Finance Act.

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

**F. No. 334 / 03 / 2010 -TRU**

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