

NOTIFICATION NO

30/2010-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 services referred to in clause (zzzn) of sub-section (105) of section 65 of Finance Act, 1994, when provided for:-

(i) tournaments or championships organized by any of the National Sports Federations or Federations affiliated to such National Sports Federations, where the participating teams or individuals represent any District, State or Zone;

(ii) tournaments or championships organized by Association of Indian Universities – Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India (for the physically challenged), Special Olympics Bharat (for the mentally challenged);

(iii) tournaments or championships organized by the Central Civil Services Cultural and Sports Board;

(iv) tournaments or championships organized as part of National Games, by the Indian Olympic Association;

(v) tournaments or championships organized under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme

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 1 st day of July, 2010.

F. No. 334 / 03 / 2010 -TRU

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