

Notification  
No. 5/2004-Service Tax

New Delhi, dated the 9th July, 2004.  
18 Asadha 1926 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, except as respects things done or omitted to be done before such amendment, namely :-

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely:-

*“Explanation.- For the removal of doubt it is hereby clarified that in case the value of taxable service is received before providing the said service, service tax shall be paid on the value of service attributable to the relevant month, or quarter, as the case may be.”.*

[F. No. 334/3/2004-TRU]

(G. S. Karki)  
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 2/94-Service Tax dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 4/2003-Service Tax, dated the 14th May, 2003 [G.S.R. 405 (E), dated the 14th May, 2003].