

EXPLANATORY MEMORANDUM-SERVICE TAX

Notification No. & Date	Description
02/2010 - Service Tax, dated 27-02-2010	Seeks to exempt the right to use packaged or canned software from whole of service tax subject to certain conditions.
03/2010 - Service Tax, dated 27-02-2010	Seeks to amend Notification No. 24/2004 dated 10.09.2004 so as to substitute Explanation (i) to modify the meaning of vocational training institute as those institutes or centres affiliated to the National Council for Vocational Training notified under the Apprentices Act, 1961.
04/2010 - Service Tax, dated 27-02-2010	Seeks to amend Notification No. 33/2004 dated 03.12.2004 so as to expand list of items eligible for exemption when transported by road.
05/2010 - Service Tax, dated 27-02-2010	Seeks to rescind Notification No. 01/2000 dated 09.02.2000.
06/2010 - Service Tax, dated 27-02-2010	Seeks to amend rule 3 of Export of Services Rules, 2005 to change the category of certain services from one to the other and amend the definition of India to explain certain activities in the continental shelf and exclusive economic zone of India.
07/2010 - Service Tax, dated 27-02-2010	Seeks to rescind Notification No. 33/2009 dated 01.09.2009.
08/2010 - Service Tax, dated 27-02-2010	Seeks to exempt from taxable service provided in relation to transport of specified goods by rail.
09/2010 - Service Tax, dated 27-02-2010	Seeks to amend Notification No. 01/2006 dated 01.03.2006 to provide abatement for transport of goods by rail.
10/2010 - Service Tax, dated 27-02-2010	Seeks to exempt the taxable service provided by a Central or State Seed Testing Laboratory and Central or State Seed Certification Agency notified under Seeds Act, 1966 from technical testing and analysis services and technical inspection and certification service.
11/2010 - Service Tax, dated 27-02-2010	Seeks to exempt the taxable service provided in relation to transmission of electricity.
12/2010 – Service Tax, dated 27-02-2010	Seeks to exempt the taxable service provided in relation to erection, commissioning or installation of mechanised food grain handling systems, equipment for setting up or substantial expansion of cold storage, and expansion of units for processing agricultural, apiary, horticultural, dairy, poultry, aquatic and marine products and meat.
13/2010 - Service Tax, dated 27-02-2010	Seeks to exempt the taxable service provided in relation to on-line information and database access or retrieval services and business auxiliary services by any Indian news agency subject to the fulfilment of certain conditions.
14/2010 - Service Tax, dated 27-02-2010	Seeks to amend Notification No. 1/2002- Service Tax, dated 1 st March, 2002 so as to explain certain activities in the Continental Shelf and Exclusive Economic Zone of India.
15/2010 - Service Tax, dated 27-02-2010	Seeks to amend the Service Tax (Determination of Value) Rules, 2006 to insert one clause under sub-rule (2) in Rule 6.
16/2010 - Service Tax, dated 27-02-2010	Seeks to amend rule 2, for clause (e) of the Taxation of Services (Provided from outside India and Received in India) Rules, 2006, so as to amend the definition of India to explain certain activities in the continental shelf and exclusive economic zone of India. Also, seeks to amend rule 3 to change the category of certain services from one to the other and.
17/2010 - Service Tax, dated 27-02-2010	Seeks to exempt the right to use packaged or canned software from whole of service tax subject to certain conditions.