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SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
Department of Revenue

New Delhi, the 27<sup>th</sup> February, 2010

**Notification No. 02/2010 - Service Tax**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service as referred to under item (v) of clause (zzzze) of sub-section 105 of section 65 of the said Finance Act, for packaged or canned software, intended for single use and packed accordingly, from the whole of service tax, subject to the following conditions, namely:-

- (i) the document providing the right to use such software, by whatever name called, if any, is packed along with the software;
- (ii) the manufacturer, duplicator, or the person holding the copyright to software has paid the appropriate duties of excise on the entire amount received from the buyer; and
- (iii) the benefit under notification No. 17/2010– Central Excise, dated the 27<sup>th</sup> February ,2010 is not availed of by the manufacturer, duplicator or the person holding the copyright to software.

[F. No. 334/1/2010-TRU]

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Under Secretary to the Government of India