

G.S.R. -(E).- In exercise of the powers conferred by section 93 and of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following rules further to amend the Export of Services Rules, 2005, namely :-

1. (1) These rules may be called the Export of Services (Amendment) Rules, 2010.
- (2) They shall come into force on the date of their publication in the Gazette of India.

2. In the Export of Services Rules, 2005, in rule 3,-

(A) in sub-rule (1),-

(i) in clause (i), for the words, brackets and letter “sub-clauses (d)”, the words, brackets and letters “sub-clauses (d), (m)” shall be substituted;

(ii) in clause (ii), the brackets and letters “(m), (s), (t), (u)” shall be omitted.

(B) in sub-rule (2),-

(i) clause (a) shall be omitted;

(ii) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:-

‘Explanation.- For the purposes of this rule “India” includes the installations structures and vessels located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof.’.

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

(Prashant Kumar)  
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 9/2005-Service Tax, dated the 3rd March, 2005 and published in the Gazette of India, Extraordinary vide number G.S.R. 151(E), dated the 3rd March 2005 and were last amended vide notification No.38/2009-Service Tax, dated the 23<sup>rd</sup> September, 2009, vide number G.S.R. 695 (E), dated the 23<sup>rd</sup> September, 2009.