

Notification
No. 6/2004-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 Credit Rules, 2002, except as respects things done or omitted to be done before such amendment, namely :-

1. (1) These rules may be called the Service Tax Credit (Amendment) Rules, 2004.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Credit Rules, 2002, in rule 6, the words “or service tax has not been paid by the input service provider for any reason, whatsoever,” shall be omitted.

[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.14/2002-Service Tax, dated the 1st August, 2002 and published in the Gazette of India Extraordinary vide number G.S.R. 542 (E), dated the 1st August, 2002 and were last amended vide notification No.5/2003-Service Tax, dated the 14th May, 2003 [G.S.R.404 (E) dated the 14th May, 2003].