

G.S.R. (E).- In exercise of the powers conferred by section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as specified in column (2) of the Table below, shall be amended or further amended, as the case may be, in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

Table

S.No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	12/2001-Service Tax, dated the 20 <sup>th</sup> December, 2001 [G.S.R. 907 (E) dated the 20 <sup>th</sup> December, 2001]	In the said notification, for the words “from the whole of the service tax leviable thereon under section 66 of the said Act”, the words “from so much of the service tax leviable thereon under section 66 of the said Act, as is in excess of the service tax calculated on a value which is equivalent to sixty per cent. of the gross amount charged from the client for the said taxable service” shall be substituted.
2.	13/2003-Service Tax, dated the 20 <sup>th</sup> June, 2003 [G.S.R. 504 (E) dated the 20 <sup>th</sup> June, 2003]	In the said notification,- (i) in the preamble, for the words “commission agent from the service tax leviable thereon under sub-section (2) of section 66 of the said Act”, the words “commission agent in relation to sale or purchase of agricultural produce from the service tax leviable thereon under section 66 of the said Act” shall be substituted; (ii) for the <i>Explanation</i> , the following shall be substituted, namely:-  “ <i>Explanation.</i> - For the purposes of this notification,- (i) “commission agent” means a person who causes sale or purchase of goods, on behalf of another person for a consideration which is based on the quantum of such sale or purchase. (ii) “agricultural produce” means any produce resulting from cultivation or plantation, on which either no further processing is done or such processing is done by the cultivator like tending, pruning, cutting, harvesting, drying which does not alter its essential characteristics but makes it only marketable and includes all cereals, pulses, fruits, nuts and vegetables, spices, copra, sugar cane, jaggery, raw vegetable fibres such as cotton, flax, jute, indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea but does not include manufactured products such as sugar, edible oils, processed food and processed tobacco.”
3.	2/2004-Service Tax, dated the 5 <sup>th</sup> February, 2004 [G.S.R. 101(E) dated the 5 <sup>th</sup> February, 2004]	In the said notification, for the words “ten per cent.”, the words “forty per cent.” shall be substituted.

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

(G. S. Karki)

Under Secretary to the Government of India

Note:

(1) The principal notification 12/2001-Service Tax, dated the 20<sup>th</sup> December, 2001 was published in the Gazette of India, Extraordinary, dated the 20<sup>th</sup> December, 2001, *vide* number G.S.R.907 (E) dated the 20<sup>th</sup> December, 2001;

(2) The principal notification 13/2003-Service Tax, dated the 20<sup>th</sup> June, 2003, was published in the Gazette of India, Extraordinary, dated the 20<sup>th</sup> June, 2003, *vide* number G.S.R. 504 (E) dated the 20<sup>th</sup> June, 2003;

(3) The principal notification 2/2004-Service Tax, dated the 5<sup>th</sup> February, 2004, was published in the Gazette of India, Extraordinary, dated the 5<sup>th</sup> February, 2004, *vide* number G.S.R. 101(E) dated the 5<sup>th</sup> February, 2004.