

Notification
No. 4/2005-Service Tax

New Delhi, dated 1st March, 2005.
10 Phalguna, 1926 (Saka)

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 makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 15/2004-Service Tax, dated the 10th September, 2004 which was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 589 (E), dated the 10th September, 2004, namely:-

In the said notification, the following *Explanation* shall be added at the end, namely:-
'*Explanation.*- For the purposes of this notification, the "gross amount charged" shall include the value of goods and materials supplied or provided or used by the provider of the construction service for providing such service.'

[F. No. 334/1/2005-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note.- The principal notification No. 15/2004-Service Tax, dated the 10th September, 2004 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 589 (E), dated the 10th September, 2004.