

88. RENTING OF IMMOVABLE PROPERTY SERVICES

(A) **Date of Introduction:** 01.06.2007 vide Notification No. 23/2007-S.T., dated 22.05.2007.

(B) **Definition and scope of service:**

“**Immovable property**”, for the purpose of section 65(105)(zzzz), includes-

- (i) building and part of a building, and the land appurtenant thereto;
- (ii) land incidental to the use of such building or part of a building;
- (iii) the common or shared areas and facilities relating thereto; and
- (iv) in case of a building located in a complex or an industrial estate, all common areas and facilities relating thereto, within such complex or estate, but does not include-
 - (a) vacant land solely used for agriculture, aquaculture, farming, forestry, animal husbandry, mining purposes;
 - (b) vacant land, whether or not having facilities clearly incidental to the use of such vacant land;
 - (c) land used for educational, sports, circus, entertainment and parking purposes; and
 - (d) building used solely for residential purposes and buildings used for the purposes of accommodation, including hotels, hostels, boarding houses, holiday accommodation, tents, camping facilities.

Explanation.- For the purpose of this sub-clause, an immovable property partly for use in the course or furtherance of business or commerce and partly for residential or any other purposes shall be deemed to be immovable property for use in the course or furtherance of business or commerce.

(Section 65 (105) (zzzz) of Finance Act, 1994 as amended)

“**Renting of immovable property**” includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce but does not include —

- (i) renting of immovable property by a religious body or to a religious body; or
- (ii) renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field, other than a commercial training or coaching centre;

Explanation.—For the purposes of this clause, “for use in the course or furtherance of business or commerce” includes use of immovable property as factories, office buildings, warehouses, theatres, exhibition halls and multiple-use buildings;

[Explanation 2.- For the removal of doubts, it is hereby declared that for the purposes of this clause “renting of immovable property” includes allowing or permitting the use of space in an immovable property, irrespective of the transfer of possession or control of the said immovable property.

(Section 65 (90a) of Finance Act, 1994 as amended)

“**Taxable Service**” means any service provided or to be provided to any person, by any other person, by renting of immovable property or any other service in relation to such renting for use in the course of or, for furtherance of, business or commerce.

Explanation 1.—For the purposes of this sub-clause, “immovable property” includes—

- (i) building and part of a building, and the land appurtenant thereto;
- (ii) land incidental to the use of such building or part of a building;
- (iii) the common or shared areas and facilities relating thereto; and

- (iv) in case of a building located in a complex or an industrial estate, all common areas and facilities relating thereto, within such complex or estate, but does not include-
- (a) vacant land solely used for agriculture, aquaculture, farming, forestry, animal husbandry, mining purposes;
 - (b) vacant land, whether or not having facilities clearly incidental to the use of such vacant land;
 - (c) land used for educational, sports, circus, entertainment and parking purposes; and
 - (d) building used solely for residential purposes and buildings used for the purposes of accommodation, including hotels, hostels, boarding houses, holiday accommodation, tents, camping facilities.

Explanation 2.—For the purposes of this sub-clause, an immovable property partly for use in the course or furtherance of business or commerce and partly for residential or any other purposes shall be deemed to be immovable property for use in the course or furtherance of business or commerce.

(Section 65 (105) (zzzz) of Finance Act, 1994 as amended)

(C) Rate of Tax & Accounting Code:

	Rate of Tax	Accounting Code
Service Tax	10% of the value of services	00440406
Education Cess	2% of the service tax payable	00440298
Secondary and Higher Education cess	1% of the service tax payable.	00440426
Other Penalty/interest	As levied or applicable	00440427

(Rate of tax is effective from 24.02.2009.)

(D) Classification of Taxable Services:

- (1) The classification of taxable services shall be determined according to the terms of the sub-clauses (105) of section 65;
- (2) When for any reason , a taxable service is prima facie, classifiable under two or more sub-clauses of clause (105) of section 65, classification shall be effected as follows :-
 - (a) the sub-clause which provides the most specific description shall be preferred to sub-clauses providing a more general description;
 - (b) composite services consisting of a combination of different services which cannot be classified in the manner specified in clause (a), shall be classified as if they consisted of a service which gives them their essential character, in so far as this criterion is applicable;
 - (c) when a service cannot be classified in the manner specified in clause (a) or clause (b), it shall be classified under the sub-clause which occurs first among the sub-clauses which equally merits consideration.

(Sec.65A of Finance Act,1994)

(E) Valuation of taxable services for charging Service tax

- (1) Service tax chargeable on any taxable service with reference to its value shall,—

(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him;

(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money, with the addition of service tax charged, is equivalent to the consideration;

(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

Explanation.—For the purposes of this section,—

(a) “consideration” includes any amount that is payable for the taxable services provided or to be provided;

(b) “money” includes any currency, cheque, promissory note, letter of credit, draft, pay order, travellers cheque, money order, postal remittance and other similar instruments but does not include currency that is held for its numismatic value;

(c) “gross amount charged” includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and book adjustment, and any amount credited or debited, as the case may be, to any account, whether called “Suspense account” or by any other name, in the books of account of a person liable to pay service tax, where the transaction of taxable service is with any associated enterprise.

(Sec.67 of Finance Act,1994)

Inclusion in or Exclusion from value of certain expenditure or cost:

(1) Where any expenditure or costs are incurred by the service provider in the course of providing taxable service, all such expenditure or costs shall be treated as consideration for the taxable service provided or to be provided and shall be included in the value for the purpose of charging service tax on the said service.

[Rule 5(1) of Service Tax (Determination of Value) Rules,2006]]

(2) The expenditure or costs incurred by the service provider as a pure agent of the recipient of service, shall be excluded from the value of the taxable service if all the following conditions are satisfied, namely:-

- (i) the service provider acts as a pure agent of the recipient of service when he makes payment to third party for the goods or services procured;
- (ii) the recipient of service receives and uses the goods or services so procured by the service provider in his capacity as pure agent of the recipient of service;
- (iii) the recipient of service is liable to make payment to the third party;
- (iv) the recipient of service authorizes the service provider to make payment on his behalf;
- (v) the recipient of service knows that the goods and services for which payment has been made by the service provider shall be provided by the third party;
- (vi) the payment made by the service provider on behalf of the recipient of service has been separately indicated in the invoice issued by the service provider to the recipient of service;
- (vii) the service provider recovers from the recipient of service only such amount as has been paid by him to the third party; and
- (viii) the goods or services procured by the service provider from the third party as a pure agent of the recipient of service are in addition to the services he provides on his own account.

[Rule 5(2) of Service Tax (Determination of Value) Rules,2006]

(F) Clarifications issued by the Board/Ministry:

Renting of immovable property service-scope- Renting of immovable property for use in the course or furtherance of business or commerce [section 65 (105)(zzzz)] is the taxable service. Renting includes letting, leasing, licensing or other similar arrangement. The contract is for right-to-use an immovable property for a consideration. Immovable properties excluded from the scope of this service are:

. residential properties

.residential accommodation such as hotels, hostels, boarding houses, holiday accommodation, tents, camping facilities

. vacant land solely used for agriculture, aquaculture, farming, forestry, animal husbandry, mining purposes

. vacant land, whether or not having facilities clearly incidental to the use of such vacant land

. land used for educational, sports, circus, entertainment and parking purposes

Similarly, renting or immovable property in the following cases is also excluded from the scope of this taxable service, namely:-

- (i) renting of immovable property by a religious body
- (ii) renting of immovable property to a religious body
- (iii) renting of immovable property to an educational body, other than commercial training or coaching centre.

Commercial coaching or training centre is defined under section 65(27).

Where renting of immovable property is a single composite contract involving part of property for use in commerce or business and part of it for residential/ accommodation purposes, for the purpose of levy of service tax under this sub-clause, entire property under the contract is treated as property for use in commerce or business and accordingly the total value of the contract shall be the taxable value.

[Vide M.F. (D.R) letter D.O.F. No. 334/1/2007-TRU, dated 28.2.2007-2007(5)S.T.R.(C27).

Abatement of property tax-Clarifications-

- (1) Notification No. 24/2007-Service Tax, dated 22.5.07 exempts taxable service provided by any person in relation to renting of immovable property from service tax equivalent to service tax payable on the amount of property tax, actually paid by the service provider to the local authority. In other words, service tax is payable on the rental amount received less the actual amount of property tax paid.
- (2) However, any amount such as interest, penalty paid to the local authority by the service provider on account of delayed payment of property tax or any other reasons cannot be treated as property tax for the purposes of this exemption and hence, deduction of such amount from the gross amount charged shall not be allowed.
- (3) If property tax is paid for a period which is different from the rental period, property tax proportionate to the rental period shall be calculated and the amount so calculated shall be excluded from the rental amount received for the purpose of levy of service tax.
- (4) There may be a situation where property tax is paid after the payment of service tax on the rental. As a result, deduction of property tax paid from rental could not be availed of at the time of payment of service tax. In such cases, Rule 4C of the Services Tax Rules, 1994 provides self-adjustment of excess service tax paid without any limit [Notification No. 24/2007-Service tax, dated 22.5.2007 refers].

[Vide M.F. (D.R) letter No. B1/16/2007-TRU, dated 22.5.2007-2007(6)S.T.R.(C124).

Master Circular No. 96/7/2007-S.T., dated 23.8.2007 from C.B.E&C. as amended by Circular No. 98/1/2008-S.T., dated 4.1.2008 relevant to this service.

Ref. code	Issue	Clarification
1.	2	3

<p>096.01/4.1.08</p>	<p>Commercial or industrial construction service [section 65(105)zzq] or works contract service [section 65(105)(zzza)] is used for construction of an immovable property. Renting of an immovable property is leviable to service tax [section 65(105)(zzzz)]. Whether or not, commercial or industrial construction service or works contract service used for construction of an immovable property, could be treated as input service for the output service namely renting of immovable property service under the Cenvat Credit Rules, 2004?</p>	<p>Right to use immovable property is leviable to service tax under renting of immovable property service.</p> <p>Commercial or industrial construction service or works contract service is an input service for the output namely immovable property. Immovable property is neither subjected to central excise duty nor to service tax.</p> <p>Input credit of service tax can be taken only if the output is a 'service' liable to service tax or a 'goods' liable to excise duty. Since immovable property is neither 'service' or 'goods' as referred to above, input credit cannot be taken.</p>
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Renting of Immovable Property service- Budget 2008-09 changes

- (1) Use of immovable property is allowed for placing vending/ dispensing machines in malls and other commercial premises and erection of communication towers on buildings. In such cases, there may or may not be transfer of right of possession or control of the immovable property in favour of the person using such property.
- (2) Renting of immovable property includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce. Transactions mentioned in para 5.5.1 get covered under the category of other similar arrangement, if not covered under other categories.
- (3) It is proposed to clarify by way of removal of doubts that renting of immovable property service includes allowing or permitting the use of space in an immovable property, irrespective of the transfer of possession or control of the immovable property. Field formations may ensure that service tax is collected in all such cases.

[Based on M.F.(D.R) letter D.O.F.No. 334/1/2008-TRU, dated 29.2.2008-].

Production of alcoholic beverages under lease arrangement.-

Under such agreement the distillery of the lessor is taken on lease by the lessee (who has the licence to produce alcoholic beverages and may be the brand owner) who pays rent for the same. In such a case the rent collected by the lessor/ distillery owner is chargeable to service tax under 'renting of immovable property service'.

[Based on CBEC's letter F.No. 249/1/2006-CX-4, dated 27.10.2008].

Movie theatres- Liability under Renting Service clarified-

- (1) A query had been raised by the field formation as to whether the activity of screening of film supplied by a film distributor would fall under any of the taxable services and accordingly, whether the theatre owners are required to pay service tax on amount received by them from distributors. Divergent views have been expressed on this issue. One view is that the activity of screening of films supplied by a film distributor

falls under the taxable service category of “renting of immovable property”; while an alternative view is that such activity falls under the category of ‘Business Support Service’.

- (2) The matter has been examined. Normally a producer of a movie sells the rights of showing the movies in a region to a distributor. The distributor in turns enters into agreement with theatre owners. This agreement can be of different types. Thus it is necessary to examine different types of arrangements under which a movie is screened, in order to determine whether any tax liability arises on the activities undertaken by a theatre owner and a distributor. Typical types of arrangements normally entered into between a theatre owner a distributor are as under:-

(2.1) Under one type of arrangement, the distributor leases out the hall for screening of the movie. Here, the theatre owner gets a fixed rent from the distributor. The profit or loss from exhibiting the film is borne by the distributor. In such a case, the theatre owner provides the taxable service of ‘Renting of immovable property for furtherance of business or commerce’ and is accordingly liable to pay service tax.

(2.2) Another type of arrangement is where the contract between the theatre owner and the distributor is on revenue sharing basis i.e. a fixed and pre-determined portion i.e. percentage of revenue earned from selling the tickets goes to the theatre owner and the balance goes to the distributor. In this case, two contracting parties act on principal-to-principal basis and one does not provide service to another. Hence, in such an arrangement the activities are not covered under service tax.

(2.3) In yet another type of arrangement, the theatre owner buys the print/ CD of the film on payment of a fixed price and thereafter screens it in his theatre. This transaction is also not subject to service tax being in the nature of sale of goods.

(2.4) The arrangement most commonly entered into between a theatre owner and a distributor is that the theatre owner screens the movie for fixed number of days under a contract. The proceeds earned through sale of tickets go to the distributor but the theatre owner receives a fixed sum depending upon the number of days of screening. In this arrangement, the advertisement and display of posters etc., is done by the distributor. Under this arrangement, the fixed amount contracted is given to the theatre owner by the distributor irrespective of the fact whether the movie runs well or not. However, there is no rental arrangement between the theatre owner and the distributor as in the arrangement at paragraph 2.1 above. A view has been expressed that in this arrangement, the theatre owner provides ‘Business Support Service’ to the distributor and hence is liable to pay service tax on the fixed amount received by the theatre owner.

(2.5) The matter has been examined. By definition ‘Business Support service’ is a generic service of providing ‘support to the business or commerce of the service receiver’. In other words the principal activity is to be undertaken by the client while assistance or support is provided by the taxable service provider. In the instant case the theatre owner screens/ exhibits a movie that has been provided by the distributor. Such an exhibition is not a support or assistance activity but is an activity on its own accord. That being the case such an activity cannot fall under ‘Business Support Service’.

- (3) In the light of above, it is clarified that screening of a movie is not a taxable service except where the distributor leases out the theatre and the theatre owner get a fixed rent. In such case, the service provided by the theatre owner would be categorized as ‘Renting of immovable property for furtherance of business or commerce’ and the terms of contract must be examined before a view is taken.

[Based on CBEC's Circular No. 109/3/2009- dated 23.02.2009-].

Budget changes 2010-11-

- (1) This service was introduced in 2007 with a view to tax the commercial use of immovable property hired on rent. The tax on rent paid is available as input credit if the commercial activity involves provision of taxable service or manufacture of dutiable goods. However, the Hon'ble High court of Delhi in its order dated 18.4.2009 in the case of home Solutions Retail India Ltd & others V. UOI has struck down this levy by observing that the renting of immovable property for use in the course of furtherance of business or commerce does not involve any value addition and therefore, cannot be regarded as service. Apart from the revenue loss caused to the exchequer, the judgement has placed the landlords in a very precarious situation. In view of this judgement, the commercial tenants have stopped them reimbursing the tax element. However, the landlords are receiving regular demand notices from the department issued to protect government's revenue for the interim period.
- (2) In order to clarify the legislative intent and also bring in certainty in tax liability the relevant definition of taxable service is being amended to clarify that the activity of renting of immovable property per se would also constitute a taxable service under the relevant clause. This amendment is being given retrospective effect from 1.6.2007.

[Based on M.F. (D.R.) Letter D.O.F. No. 334/1/2010-TRU, dated 26.2.2010]

Renting of vacant land and Budget changes 2010-11-

- (1) Under the definition of taxable service pertaining to renting of immovable property, the renting of vacant land used for agriculture, farming, forestry, animal husbandry, mining, education, sports, circus, entertainment and parking purposes, is excluded from the purview of service tax. Further, 'vacant land', whether or not having facilities clearly incidental to the use of such vacant land has also been excluded from the tax net.
- (2) It has been reported that in may states, the local industrial corporations or PSUs or even private organizations rent vacant land on a long term leases with an explicit understanding that lessee would construct factory or commercial building on that land. In such cases the ownership of the land is not transferred to the lessee and thus it is a service provided by the lessor to the lessee. The situation is similar to renting out a constructed structure for commercial purposes except that at the time of executing the lease agreement the land is in a vacant state and that later the lessee constructs commercial structure thereon after executing the lease deed. Such lease agreements escape service tax because of the exclusion mentioned above.
- (3) Suitable amendment in the definition of taxable service relating to immovable property is being made so as to provide that tax would be charged on rent of a vacant land if there is an agreement or contract between the lessor and lessee that a construction on such land is to be undertaken for furtherance of business or commerce during the tenure of the lease.

[Based on M.F. (D.R.) Letter D.O.F. No. 334/1/2010-TRU, dated 26.2.2010]

(G) Exemption & Exclusion:

1. Exemption to Small Scale Service Providers:

In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services of aggregate value not exceeding **Ten lakh*** rupees in any financial year from the whole of the service tax leviable thereon under section 66 of the said Finance Act:

Provided that nothing contained in this notification shall apply to,-

(i) taxable services provided by a person under a brand name or trade name, whether registered or not, of another person; or

(ii) such value of taxable services in respect of which service tax shall be paid by such person and in such manner as specified under sub-section (2) of section 68 of the said Finance Act read with Service Tax Rules, 1994.

2. The exemption contained in this notification shall apply subject to the following conditions, namely:-

(i) the provider of taxable service has the option not to avail the exemption contained in this notification and pay service tax on the taxable services provided by him and such option, once exercised in a financial year, shall not be withdrawn during the remaining part of such financial year;

(ii) the provider of taxable service shall not avail the CENVAT credit of service tax paid on any input services, under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), used for providing the said taxable service, for which exemption from payment of service tax under this notification is availed of;

(iii) the provider of taxable service shall not avail the CENVAT credit under rule 3 of the said rules, on capital goods received in the premises of provider of such taxable service during the period in which the service provider avails exemption from payment of service tax under this notification;

(iv) the provider of taxable service shall avail the CENVAT credit only on such inputs or input services received, on or after the date on which the service provider starts paying service tax, and used for the provision of taxable services for which service tax is payable;

(v) the provider of taxable service who starts availing exemption under this notification shall be required to pay an amount equivalent to the CENVAT credit taken by him, if any, in respect of such inputs lying in stock or in process on the date on which the provider of taxable service starts availing exemption under this notification;

(vi) the balance of CENVAT credit lying unutilised in the account of the taxable service provider after deducting the amount referred to in sub-paragraph (v), if any, shall not be utilised in terms of provision under sub-rule (4) of rule 3 of the said rules and shall lapse on the day such service provider starts availing the exemption under this notification;

(vii) where a taxable service provider provides one or more taxable services from one or more premises, the exemption under this notification shall apply to the aggregate value of all such taxable services and from all such premises and not separately for each premises or each services; and

(viii) the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed rupees ***ten lakhs** in the preceding financial year.

3. For the purposes of determining aggregate value not exceeding **ten***lakh rupees, to avail exemption under this notification, in relation to taxable service provided by a goods transport agency, the payment received towards the gross amount charged by such goods transport agency under section 67 for which the person liable for paying service tax is as specified under subsection (2) of section 68 of the said Finance Act read with Service Tax Rules, 1994, shall not be taken into account.

Explanation.- For the purposes of this notification,-

(A) "brand name" or "trade name" means a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, logo, label, signature, or invented word or writing which is used in relation to such specified services for the purpose of indicating, or so as to

indicate a connection in the course of trade between such specified services and some person using such name or mark with or without any indication of the identity of that person;

(B) "aggregate value not exceeding ***ten lakh rupees** means the sum total of first consecutive payments received during a financial year towards the gross amount, as prescribed under section 67 of the said Finance Act, charged by the service provider towards taxable services till the aggregate amount of such payments is equal to ten lakh rupees but does not include payments received towards such gross amount which are exempt from whole of service tax leviable thereon under section 66 of the said Finance Act under any other notification.

4. This notification shall come into force on the 1st day of April, 2005.

[Notification No. 6/2005-ST, dated 1-3-2005. *Amended by Notfn.No. 8/2008-ST dated 01.03.2008]

2. Services to UN Agencies

Services provided to United Nations or an International Organizations are exempt.

[Notification No. 16/2002-ST, dated 2-8-2002]

3. Export of service: Any service which is taxable under clause 105 of Section 65 may be exported without payment of service tax.

(Rule 4 of Export of Services Rules,2005)

4. Exemption to services provided to a developer of SEZ or a unit of SEZ:

Exempts the taxable services specified in clause (105) of section 65 of the said Finance Act, which are provided in relation to the authorized operations in a Special Economic Zone, and received by a developer or units of a Special Economic Zone, whether or not the said taxable services are provided inside the Special Economic Zone, from the whole of the service tax leviable thereon under section 66 of the said Finance Act subject to certain conditions. (Refer notification for details)

{ Notification No. 09/2009ST dated 03.03.2009 as amended by Notification No. 15/2009ST dated 20.05.2009}

5. Exemption to value of goods & material sold by service provider: 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 exempts so much of the value of all the taxable services, as is equal to the value of goods and materials sold by the service provider to the recipient of service, from the service tax leviable thereon under section (66) of the said Act, subject to condition that there is documentary proof specifically indicating the value of the said goods and materials.

(Notification No. 12/2003-ST dated 20.06.2003 effective from 01.07.2003)

6. Exemption to taxable services provided by TBI and STEP: All taxable services, provided by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the National Science and technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Govt. of India from the whole of the service tax leviable thereon subject to certain conditions and procedures. (Refer notification for details)

(Notification No.09/2007 ST dated 01.03.2007)

7. Exemption to taxable services provided by entrepreneurs located within the premises of TBI or STEP: All taxable services, provided by an entrepreneur located within the premises of a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the

National Science and technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Govt. of India from the whole of the service tax leviable thereon subject to certain conditions and procedures. (Refer notification for details)

(Notification No.10/2007 ST dated 01.03.2007)

8. Exemption to services provided to Foreign Diplomatic Missions or Consular Post in India: All services provided by any person, for the official use of a Foreign Diplomatic Mission or Consular Post in India are exempted from service tax subject to certain conditions and procedures. (Refer notification for details)

(Notification No. 33/2007-ST dated 23.05.2007)

9. Exemption to services provided for personal use of a family member of Diplomatic Agent or Career Consular Officers posted in Foreign Diplomatic Mission/Consular Post in India: All services provided by any person, for personal use of family member of Diplomatic Agents or Career Consular officers posted in a Foreign Diplomatic Mission or Consular Post in India are exempted from service tax subject to certain conditions and procedures. (Refer notification for details)

(Notification No. 34/2007-ST dated 23.05.2007)
