

Notification  
No. 10/2008-Service Tax

New Delhi, the 1st March, 2008  
11 Phalguna, 1929 (Saka)

G.S.R. (E).—In exercise of the powers conferred by sub-sections (1) and (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 (Registration of Special Category of Persons) Rules, 2005, namely:-

1. (1) These rules may be called the Service Tax (Registration of Special Category of Persons) (Amendment) Rules, 2008.

(2) They shall come into force on the 1st day of April, 2008.

2. In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (2), for the words “seven lakh rupees” occurring at both the places, the words “nine lakh rupees” shall be substituted.

(Unmesh Wagh)  
Under Secretary to the Government of India  
[F. No. 334/1/2008-TRU]

Note:— The principal rules were notified vide notification No. 27/2005-Service Tax, dated the 7th June, 2005 and published in the Gazette of India, Extraordinary, vide number G.S.R. 369(E), dated the 7th June, 2005 and were last amended vide notification No. 6/2007-Service Tax, dated the 1st March, 2007 vide number G.S.R. 160(E), dated the 1st March, 2007.