

Notification  
No. 14/2008-Service Tax

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

G.S.R. (E).—In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided by a person, having his place of business, fixed establishment, permanent address or usual place of residence, in a country other than India, and which is received by a hotel located in India, in relation to booking of an accommodation in the said hotel, for a customer, who has his place of business, fixed establishment, permanent address or usual place of residence, in a country other than India, from the whole of the service tax leviable thereon under section 66 read with section 66A of the Finance Act.

2. This notification shall come into force on the 1st day of March, 2008.

*Explanation.*— The expression “hotel” means a place that provides boarding and lodging facilities to public on commercial basis.

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