

No.20/8/2010-APDRP
Government of India
Ministry of Power

Shram Shakti Bhawan, Rafi Marg
New Delhi, Dated 10th August, 2010

Subject: Ministry of finance, Government of India's notifications regarding exemption to transmission and distribution of electricity from payment of service tax.

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Kindly find enclosed the copies of Ministry of Finance's Notification No. 11/2010-ST dated 27.02.2010, Notification No. 32/2010-ST dated 22.06.2010 and Notification No. 45/2010-ST dated 20.07.2010 on above mentioned subject for information and necessary action.

(1) *circulate to all*

Ramesh Chand

(Ramesh Chand)

Under Secretary to the Government of India
Tel: 23705957

To,

CMD, All Discoms
(as per list enclosed)

Copy to:

- (1) Shri Sudhir Mehta, Chairman, Torrent Power Limited, Torrent House, Off Ashram Road, Ahmedabad -380009 w.r.t. their letter dated 31st March, 2010.
- (2) PS to Secretary(P)/ PPS to Addl Secretary(GBP)/ PPS to JS(Distt)
- (3) PS to Director (Distribution), Ministry of Power
- (4) All Sections, Ministry of Power

एक

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 to any person, by any other person for transmission of electricity, from the whole of service tax leviable thereon under section 66 of the said Finance Act.

[F. No.334/1/2010 -TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 22nd June, 2010

Notification No. 32/2010 - Service Tax

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 said 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 to any person, by a distribution licensee, a distribution franchisee, or any other person by whatever name called, authorized to distribute power under the Electricity Act, 2003(36 of 2003), for distribution of electricity, from the whole of service tax leviable thereon under section 66 of the said Finance Act.

2. This notification shall come into force on the date of its publication in the Official Gazette.
[F.No. 356/13/2010 - TRU]

(K.S.V.V. Prasad)
Under Secretary to the Government of India

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 20 July, 2010

Notification No. 45/ 2010-Service Tax

G.S.R. (E) - Whereas, the Central Government is satisfied that a practice was generally prevalent regarding levy of service tax (including non-levy thereof), under section 66 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as 'the Finance Act'), on all taxable services relating to transmission and distribution of electricity provided by a person (hereinafter called 'the service provider') to any other person (hereinafter called 'the service receiver'), and that all such services were liable to service tax under the said Finance Act, which were not being levied according to the said practice during the period up to 26th day of February, 2010 for all taxable services relating to transmission of electricity, and the period up to 21st day of June, 2010 for all taxable services relating to distribution of electricity,

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the said Finance Act, the Central Government hereby directs that the service tax payable on said taxable services relating to transmission and distribution of electricity provided by the service provider to the service receiver, which was not being levied in accordance with the said practice, shall not be required to be paid in respect of the said taxable services relating to transmission and distribution of electricity during the aforesaid period.

[F. No. 356/13/2010 – TRU]

(Prashant Kumar)

Under Secretary to the Government of India