

## INDIRECT TAXES UPDATE -4

### SERVICE TAX

#### Service tax payable on transmission and distribution of electricity upto 26<sup>th</sup> February and 21<sup>st</sup> June, 2010 respectively not required to be paid

The Central Government vide the powers conferred by section 11C of the Central Excise Act, 1944 read with section 83 of the Finance Act, 1994 has directed that service tax payable on all taxable services, which was not being levied in accordance with a generally prevalent practice, provided by a person to any other person in relation to:

- (a) transmission of electricity is not required to be paid for the period up to 26.02.2010;
- (b) distribution of electricity is not required to be paid for the period up to 21.06.2010.

It is important to note here that transmission and distribution of electricity have been exempted from service tax with effect from 27.02.2010 and 22.06.2010 vide *Notification Nos. 11 and 32/2010* respectively.

*[Notification No. 45/2010-ST dated 20.07.2010]*

*The complete text of above notification is available at [www.cbec.gov.in](http://www.cbec.gov.in)*

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#### **Feedback**

The Indirect Taxes Update is an endeavour of the Indirect Taxes Committee to apprise the readers about the amendments made in various central indirect tax laws vide significant notifications, circulars etc. We welcome your feedback on the Update and its contents.

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