

INDIRECT TAXES UPDATE -29

SERVICE TAX

Construction, Telecommunication and Works Contract notified as continuous supply of services

The Central Government has notified provision of following services as continuous supply of services under rule 2(c) of Point of Taxation Rules, 2011:

- (i) Construction in respect of commercial or industrial buildings or civil structures [Section 65(105)(zzq)]
- (ii) Construction services in respect of residential complexes [Section 65(105)(zzzh)]
- (iii) Telecommunication services [Section 65(105)(zzzx)]
- (iv) Internet telecommunication services [Section 65(105)(zzzu)]
- (v) Services involved in the execution of a works contract [Section 65(105)(zzzza)]

[Notification No. 28/2011 ST dated 01.04.2011]

The complete text of the above notification is available at 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.

Please email idt@icai.org for feedback.

You can also write to:

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