

CORPORATE OFFICE, TAXATION SECTION
1ST FLOOR, BHARAT SANCHAR BHAWAN,
JANPATHI, NEW DELHI 110001



BHARAT SANCHAR NIGAM LIMITED
[A Government of India Enterprise]

No.1002-15/2011-12/Taxation/BSNL/ 389,

Dated: 21/11/2012

To

The Chief General Managers.

1. All Telecom Circles/ Metro Telephone Districts/Maintenance Regions/ Project Circles.
2. Task Force/ Data Network/ NCES/ QA/ T&D(Inspection)/ Telecom Stores/ Telecom Factories/ CPAO (ITI Bills)/ IT Circle, Pune.
3. ALTTC/BRBRAIT/NATFM

Sub.: Notification regarding extent of Service Tax payable on specified taxable services by the person (i) who receives the service and (ii) who provides the service- reg.

Ref.: Department of Revenue, MOF, Government of India

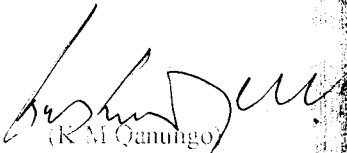
- (i) Corrigendum dated 29/06/2012 to the Notification no. 30/2012-Service Tax dated 20/06/2012
- (ii) Notification No. 45/2012- Service Tax dated 07/08/2012 amending Notification no. 30/2012- Service Tax dated 20/06/2012

Kindly find enclosed (a) the Corrigendum dated 29/06/2012 and (b) Notification No. 45/2012- Service Tax dated 07/08/2012 cited at (i) & (ii) under reference above related with Principal notification no. 30/2012-Service Tax, dated 20.06.2012. The Principal notification was circulated vide this office letter of even no. /301 dated 17/08/2012.

It is requested to kindly go through the above corrigendum and notification mentioned under reference and contents of the same may be brought to the notice of all concerned for taking necessary action.

This issues with the approval of competent authority.

Encl.: - As above.


(K. M. Qanungo)
DGM (Taxation)
BSNL C.O.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

CORRIGENDUM

New Delhi, the 29th June, 2012

G.S.R.....(E).- In the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2012-Service Tax, dated the 20th June, 2012 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20th June, 2012, in para I, in clause (A), in sub-clause (iv), in item (B),-

for " support", read " legal".

[F. No.334/1/2012 -TRU]

(Rajkumar Digvijay)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 45/2012 - Service Tax

New Delhi, the 7th August, 2012

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), Nd.30/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

In the said notification,-

(a) in para I, in clause (A),-

(i) after the sub-clause (iv), the following sub-clause shall be inserted, namely :-

"(iva) provided or agreed to be provided by a director of a company to the said company,";

(ii) in sub-clause (v), after the words "manpower for any purpose", the words " or security services" shall be inserted.

(b) in para II, in the Table,-

(i) after Sl.No. 5, the following S.No. and entries shall be inserted, namely:-

"5A	in respect of services provided or agreed to be provided by a director of a company to the said company	Nil	100%"
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(ii) in Sl.No. 8, in the entries under the heading 'Description of a service', after the words "manpower for any purpose", the words "or security services" shall be inserted.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated 20th June, 2012, vide number G.S.R. 472 (E), dated the 20th June, 2012 and the same has not been amended so far