

Notification  
No. 13/2008-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 goods transport agency to any person in relation to transport of goods by road in a goods carriage, referred to in sub-clause (zzp) of clause (105) of section 65 of the Finance Act, from so much of the service tax leviable thereon under section 66 of the Finance Act, as is in excess of the amount of service tax calculated on a value equivalent to twenty five per cent. of the gross amount charged by the goods transport agency for providing the said taxable service.

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

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