New Delhi, the 27th February, 2010

Notification No. 10/2010-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 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 Central or State Seed Testing Laboratory and Central or State Seed Certification Agency notified under the Seeds Act, 1966 (54 of 1966) to any person, in relation to technical testing and analysis as referred to in sub-clause (zzh) of clause (105) of section 65 of the Finance Act, and technical inspection and certification of seeds as referred to in sub-clause (zzi) of clause (105) of section 65 of the Finance Act, from the whole of the service tax leviable thereon under section 66 of the Finance Act.

2. This notification shall come into force on the date of its publication in the Gazette of India.

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

(Prashant Kumar) Under Secretary to the Government of India