

Notification	New Delhi, the 1 <sup>st</sup> March, 2007
No. 3/2007-Service Tax	10 Phalgun, 1928 (Saka)

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 hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue) No.36/2004-Service Tax, dated the 31<sup>st</sup> December, 2004 which was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 849(E) of the same date, namely:-

In the said notification, in paragraph (A), for sub-paragraph (vi), the following sub-paragraph shall be substituted, namely:-

“(vi) in relation to sponsorship service provided to any body corporate or firm located in India”

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2007.

[F. No. 334/1/2007-TRU]

(R. Sriram)  
Deputy Secretary to the Government of India

Note.- The principal notification No.36/2004-Service Tax, dated the 31<sup>st</sup> December 1994 was published in the Gazette of India, Extraordinary *vide* number G.S.R.849 (E), dated the 31<sup>st</sup> December, 2004 and were last amended *vide* notification No. 16/2006-Service Tax, dated the 25<sup>th</sup> April, 2006 published in the Gazette of India, Extraordinary *vide* number G.S.R. 246 (E), dated the 25<sup>th</sup> April , 2006.