

Notification	New Delhi, the 1 <sup>st</sup> March, 2007
No. 6/2007-Service Tax	10 Phalguna, 1928 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax (Registration of Special Category of Persons) Rules, 2005, namely:-

1. (1) These rules may be called the Service Tax (Registration of Special Category of Persons) Amendment Rules, 2007.

(2) They shall come into force on the 1<sup>st</sup> day of April, 2007.

2. In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (2), for the words "three lakh rupees" occurring at both the places, the words "seven lakh rupees" shall be substituted.

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

(R. Sriram)

Deputy Secretary to the Government of India

Note:- The principal rules were notified vide notification No. 27/2005-Service Tax, dated the 7th June, 2005 and published in the Gazette of India, Extraordinary, vide number G.S.R. 369(E), dated the 7th June, 2005 and were last amended vide notification No. 18/2006-Service Tax, dated the 25th April, 2006 and published in the Gazette of India, Extraordinary, vide number G.S.R. 248(E), dated the 25th April, 2006.