

Notification	New Delhi, the 1 st March, 2007
No. 12/2007-Service Tax	10 Phalgun, 1928 (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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services, provided or to be provided, under an agreement, by any person to other person who has the right to authorise any person to exhibit cinematograph film, from the whole of the service tax leviable thereon under section 66 of the said Finance Act, subject to the following conditions, namely:-

(i) that the service provided or to be provided is in relation to the delivery of the content of the cinematograph film; and

(ii) that the content of such film, being in digitized form, after its encryption, is transmitted directly to a cinema theatre for exhibition through the use of satellite, microwave or terrestrial communication line and not by any physical means including CD and DVD.

Explanation. – For the purposes of this notification,-

(a) “cinematograph film” means a film certified under section 5A of the Cinematograph Act, 1952 (37 of 1952);

(b) “cinema theatre” means a place which is licenced under Part III of the Cinematograph Act, 1952 (37 of 1952), or under any other law for the time being in force in a state for the exhibition of a cinematograph film.

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

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