

Government of India  
Ministry of Finance  
(Department of Revenue)  
New Delhi, the 22<sup>nd</sup> June, 2010

**Notification No. 29/2010 - 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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2006-Service Tax, dated the 1st March, 2006, G.S.R. 115(E), dated the 1st March, 2006, with effect on and from the 1st day of July, 2010, namely :-

In the said notification, in the Table, after S. No. 7 and 10 and the entries relating thereto, the following S. No 7(a) and 10(a) and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"7(a).	(zzq)	Commercial or Industrial Construction	This exemption shall not apply in cases where the taxable services provided are only completion and finishing services in relation to building or civil structure, referred to in sub-clause (c) of clause (25b) of section 65 of the Finance Act. Explanation.- The gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider. This exemption shall not apply in cases where the cost of land has been separately recovered from the buyer by the builder or his representative.	25";
"10(a).	(zzzh)	Construction of Complex	This exemption shall not apply in cases where the taxable services provided are only completion and finishing services in relation to residential complex, referred to in sub-clause (b) of clause (30a) of section 65 of the Finance Act. Explanation.- The gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider. This exemption shall not apply in cases where the cost of land has been separately recovered from the buyer by the builder or his representative.	25".

[F. No. 334/03/2010 -TRU]

(K.S.V.V.Prasad)

Under Secretary to the Government of India

**Note.-** The principal notification No.1/2006-Service Tax, dated the 1<sup>st</sup> March 2006, was published vide number G.S.R.115(E), dated the 1<sup>st</sup> March, 2006 and last amended vide notification No.09/2010-Service Tax dated the 27<sup>th</sup> February, 2010, published vide number G.S.R.153(E), dated the 27<sup>th</sup> February 2010.