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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 22nd June, 2010

M.F.(D.R.) ORDER NO. 1/2010

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 95 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, hereby makes the following Order, namely :-

1. (1) This Order may be called as the Service Tax (Removal of Difficulty) Order, 2010.

(2) This Order shall come into force on the 1st day of July, 2010.

2. For the purposes of sub-clauses (zzq) and (zzzh) of clause (105) of section 65 of the Finance Act, the expression 'authority competent' includes, besides any Government authority,-

(i) architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or

(ii) chartered engineer registered with the Institution of Engineers (India); or

(iii) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

who is authorised under any law for the time being in force, to issue a completion certificate in respect of residential or commercial or industrial complex, as a precondition for its occupation.

[F. No. 334 / 3 /2010 -TRU]

(K.S.V.V.Prasad)
Under Secretary to the Government of India