

SERVICE TAX

NOTIFICATION

Management, maintenance or repair service - Section 65(64) of the Finance Act, 1994 - Amendment to Notification No. 24/2009-ST, dated 27-7-2009 - Exemption extended to bridges, tunnels, dams, airports, railways and transport terminals

NOTIFICATION NO. 54/2010-ST, DATED 21-12-2010

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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), notification No. 24/2009-Service Tax, dated the 27th July, 2009, published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (i), vide number G.S.R. 551(E), dated the 27th July, 2009, namely :-

In the said notification, for the words “management, maintenance or repair of roads”, the words “management, maintenance or repair of roads, bridges, tunnels, dams, airports, railways and transport terminals” shall be substituted.