

## NOTIFICATION

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### **Service Tax : Section 65(105)(zzn) of the Finance Act, 1994 - Transport of goods by air service - Parcel exemption**

#### **NOTIFICATION NO. 9/2011 - SERVICE TAX, DATED 1-3-2011**

In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act (hereinafter referred to as 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 as referred to in sub-clause (zzn) of clause (105) of section 65 of the Finance Act, from service tax leviable under section 66 of the Finance Act to the extent so much of the value as is equal to the amount of air freight included in the value determined under section 14 of the Customs Act, 1962 (52 of 1962) or the rules made thereunder for the purpose of charging customs duties.

**2.** This notification shall come into force on the 1<sup>st</sup> day of April, 2011.