



## **SERVICE TAX CIRCULAR**

-COPY OF-  
**CIRCULAR No.93/04/2007-ST**  
**Dated 10<sup>th</sup> May, 2007**

**F.No.137/85/2007-CX.4**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Excise and Customs)**  
**New Delhi**  
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### **Review of circulars/clarifications/instructions issued on matters relating to service tax law and procedures - withdrawal of circulars-reg.**

It was decided to undertake review of circulars/clarifications/instructions issued by the Central Board of Excise & Customs/Director General (Service Tax) from time to time since the introduction of Service Tax in 1994. Circulars/clarifications/instructions have been issued from time to time to explain the scope of statutory provisions, for removal of doubts, to prescribe special procedures and on matters of interpretations. Ministry of Finance, Department of Revenue vide Order F.NO.465/70/2006-TRU dated 13.6.2006 appointed Shri T.R. Rustagi to undertake review of circulars/clarifications/instructions on matters relating to service tax since the introduction of Service Tax in 1994, taking into account the changes in service tax law and procedures, the judicial pronouncements and other relevant considerations. For this purpose, views/comments/suggestions were solicited from trade and industry associations, officers from field formations and others stakeholders. Taking into account all the response received, Shri T.R. Rustagi submitted his report to the Government on 22.2.2007.

2. The report of Shri T.R. Rustagi Committee was placed on the CBEC website on 9.3.2007 seeking views/comments/suggestions from all concerned on the recommendations made in the report. Suggestions in respect of circulars/clarifications/instructions which were not covered in the report were also invited.

3. Taking into account the recommendations made in the report submitted by Shri T.R. Rustagi, views/comments/suggestions received from the trade and industry associations, the departmental officers and all material facts, it has been decided that certain service tax circulars/clarifications/instructions which were previously issued with some objectives, but which have since then lost their relevance or have become anachronistic due to changes in law, procedures, etc., should be withdrawn. Accordingly, the following circulars/clarifications/instructions stand withdrawn with immediate effect,-

<b>Sl.No.</b>	<b>Circular No./F.No.</b>	<b>Date</b>
1	1/1/94-ST	29.06.1994
2	2/2/94-ST	08.07.1994
3	4/4/94-ST	06.09.1994
4	5/5/94-ST	11.10.1994
5	6/1/95-ST	02.05.1995
6	7/1/96-ST	29.02.1996
7	8/2/96-ST	11.03.1996
8	9/3/96-ST	11.03.1996
9	13/7/96-ST	20.09.1996
10	15/9/96-ST	04.10.1996
11	16/10/96-ST	15.10.1996
12	19/13/96-ST	21.11.1996
13	20/14/96-ST	31.12.1996
14	21/1/97-ST	27.01.1997
15	F.No.B.43/7/97-TRU	11.07.1997
16	F.No.148/3/97-CX4	09.09.1997

Sl.No.	Circular No./F.No.	Date
17	23/3/97-ST	13.10.1997
18	F.No.354/128/97-TRU	18.12.1997
19	25/2/98-ST	23.07.1998
20	26/3/98-ST	10.09.1998
21	27/1/99-ST	19.05.1999
22	28/2/99-ST	04.07.1999
23	30/1/2000-ST	05.06.2000
24	31/2/2000-ST	31.07.2000
25	34/2/2001-ST	30.04.2001
26	36/4/2001-ST	08.10.2001
27	37/5/2001-ST	27.12.2001
28	38/1/2002-ST	07.02.2002
29	39/2/2002-ST	20.02.2002
30	42/5/2002-ST	29.04.2002
31	45/8/2002-ST	30.07.2002
32	48/10/2002-ST	13.09.2002
33	51/13/2002-ST	07.01.2003
34	53/2/2003-ST	27.03.2003
35	54/3/2003-ST	21.04.2003
36	55/4/2003-ST	24.04.2003
37	56/5/2003-ST	25.04.2003
38	57/6/2003-ST	20.05.2003
39	64/13/2003-ST	28.10.2003
40	65/14/2003-ST	05.11.2003
41	70/19/2003-ST	17.12.2003
42	73/3/2004-ST	05.01.2004
43	74/4/2004-ST	23.01.2004
44	77/07/2004-ST	10.03.2004
45	78/8/2004-ST	23.03.2004
46	79/9/2004-ST	13.05.2004
47	F.No.341/20/2005-TRU	12.05.2005
48	F.No./354/106/2005-TRU	08.08.2005

4. As regards the remaining circulars/clarifications/instructions (other than those mentioned above), it is seen that certain portions of some of these circulars relate to the issue of valuation of taxable services. However, any such portion, which is inconsistent with the Service Tax (Determination of Value) Rules, 2006 has already been withdrawn w.e.f. 19.4.2006, vide para 4.1.13 of instruction No.B1/4/2006-TRU, dated 19.4.2006. Therefore, in all cases the value of a taxable service is to be determined strictly in terms of the Service Tax (Determination of Value) Rules, 2006 read with the section 67 of the Finance Act, 1994. As regards the other portions of these circulars, the same are presently under examination by the Board and a decision about their further continuance or otherwise would be taken soon.

5. Trade and field formations may be informed accordingly.

6. Hindi version will follow.

**Sd/-**  
**(Gautam Bhattacharya)**  
**Commissioner (Service Tax)**

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