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**Government of India  
Ministry of Finance  
(Department of Revenue)**

**New Delhi, 31<sup>st</sup> March, 2011**

**Notification No.27/2011 – Service Tax**

G.S.R. (E).- In exercise of the powers conferred by of 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/2009-Service Tax, dated the 7<sup>th</sup> July, 2009, published in the Gazette of India, Extraordinary, vide number G.S.R.491 (E), dated the 7<sup>th</sup> July, 2009, for the words “a Scheduled bank, by any other Scheduled bank”, the words “any bank, including a bank located outside India, or money changer, by any other bank or money changer” shall be substituted.

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

[F. No. 334/3/2011-TRU]

(SAMAR NANDA)  
Under Secretary to the Government of India

Note.- The principal notification No. 19/2009-Service Tax, dated the 7<sup>th</sup> July, 2009, published in the Gazette of India, Extraordinary, vide number G.S.R.491 (E), dated the 7<sup>th</sup> July, 2009.