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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue

New Delhi, 1st April, 2011

Notification No.28/2011 – Service Tax

G.S.R. (E).- In exercise of the powers conferred under clause (a) and clause (hhh) of sub-section (2) of section 94 the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), read with clause (c) of rule (2) of the Point of Taxation Rules, 2011(hereinafter referred to as the said rules), the Central Government hereby notifies that the provision of taxable services referred to in clauses (zzq), (zzzh), (zzzx), (zzzu) and (zzzza) of section 65(105) of the Finance Act, shall be treated as continuous supply of service, for the purpose of the said rules.

[F. No. 334/3/ 2011 – TRU]

(SAMAR NANDA)
Under Secretary to the Government of India