

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, (EXTRAORDINARY),
PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification

New Delhi, the 1st March, 2013
No.2 /2013 - Service Tax

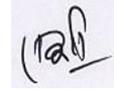
G.S.R...(E)- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 468 (E), dated the 20th June, 2012, namely:-

In the said notification, in the TABLE, for serial number 12 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

"12.	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly except where entire consideration is received after issuance of completion certificate by the competent authority,-		(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004;
	(i) for residential unit having carpet area upto 2000 square feet or where the amount charged is less than rupees one crore;	25	(ii) The value of land is included in the amount charged from the service receiver."
	(ii) for other than the (i) above.	30	

3. The notification shall come in to force on the 1st day of March, 2013.

[F.No. 334 /3/ 2013-TRU]



(Raj Kumar Digvijay)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 26/2012 - Service Tax, dated 20th June, 2012, *vide* number G.S.R. 468 (E), dated the 20th June, 2012 and this notification has not been amended so far.