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Government of India
Ministry of Finance
(Department of Revenue)

Notification

New Delhi, the 1st March, 2013

No.4/2013 - Service Tax

G.S.R....(E)- In exercise of the powers conferred under sub-clause (iii) of clause (b) of section 96A of the Finance Act, 1994 (32 of 1994), the Central Government hereby specifies “the resident public limited company” as class of persons for the purposes of the said clause.

Explanation.- For the purposes of this notification,-

(a) “public limited company” shall have the same meaning as is assigned to “public company” in clause (iv) of sub-section (1) of section 3 of the Companies Act, 1956 (1 of 1956) and shall include a private company that becomes a public company by virtue of section 43A of the said Act;

(b) “resident” shall have the same meaning as is assigned to it in clause (42) of section 2 of the Income-tax Act, 1961 (43 of 1961) in so far as it applies to a company.

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

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