

[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 8<sup>th</sup> May, 2013  
**No.09/2013 - 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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2012-Service Tax, dated the 20<sup>th</sup> 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 20<sup>th</sup> 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,-  (a) for a residential unit satisfying both the following conditions, namely:-  (i) the carpet area of the unit is less than 2000 square feet; and  (ii) the amount charged for the unit is less than rupees one crore;  (b) for other than the (a) above.	25           30	(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004;  (ii) The value of land is included in the amount charged from the service receiver.”.
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[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 the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 468 (E), dated the 20<sup>th</sup> June, 2012 and was last amended *vide* notification No.2/2013 – Service Tax, dated the 1<sup>st</sup> March, 2013, *vide* number G.S.R.152(E), dated the 1<sup>st</sup> March, 2013.