

[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 No. 11 / 2013 - Service Tax

New Delhi, the 13th June, 2013

G.S.R. 373(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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.6/2013-Service Tax, dated the 18th April, 2013, published in the Gazette of India, Extraordinary, Part II, section 3, subsection(i), vide number G.S.R. 254(E), dated the 18th April, 2013, namely:-

In the said notification, in para 3, in condition (a),-

- (i) for the word and figure "Volume I", the words and figures "Volume I in terms of entitlement under paragraph 3.14.2 or against exports to the countries or regions specified in paragraph 3.14.4(e) or paragraph 3.14.5(e) of the Foreign Trade Policy, as the case may be" shall be substituted;
- (ii) in the first proviso, for the words "the Focus Market Scheme", the words and figures "paragraph 3.14.2 of the Foreign Trade Policy" shall be substituted;
- (iii) after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that for the purpose of calculation of export performance or for computation of entitlement under paragraph 3.14.4 or paragraph 3.14.5 of the Foreign Trade Policy, the incremental growth shall be in respect of each exporter [Importer Exporter Code (IEC) holder] without any scope of combining the export for group company or for transferring export performance from any other IEC holder and the incremental growth shall be in terms of freely convertible currency to the designated markets. The following categories of exports shall not be counted for calculation of export performance or for computation of entitlement:

- (i) Export of imported goods or exports made through trans-shipment;
- (ii) Export from SEZ or EOU or EHTP or STPI or BTP or FTWZ;
- (iii) Deemed Exports;
- (iv) Service Exports;
- (v) Third Party exports;

- (vi) Diamond, Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones;
- (vii) Ores and concentrates of all types and in all formations;
- (viii) Cereals of all types;
- (ix) Sugar of all types and all forms;
- (x) Crude or petroleum oil and crude or primary and base products of all types and all formulations;
- (xi) Export of milk and milk products;
- (xii) Export performance made by one exporter on behalf of other exporter;
- (xiii) Supplies made to SEZ units;
- (xiv) Items, export of which requires an export authorisation (except SCOMET);
- (xv) Export of Meat and Meat Products;
- (xvi) Exports to Singapore, UAE and Hong Kong,
- (xvii) SEZ or EOU or EHTP or BTP or FTWZ products exported through DTA units;”.

[F. No.605/10/2013-DBK]

(Sanjay Kumar)
Under Secretary to the Government of India

Note- The principal notification No. 6/2013-Service Tax, dated 18th April, 2013, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 254(E), dated 18th April, 2013.