

Notification No. 25/2002-Services Tax dated: 20th June, 2002, as amended, incorporating changes made till issuance of notification no. 19/2017-Services Tax dated 16.3.2017

CLARIFICATION: In exercise of the powers conferred by sub-section (3) of section 73 of the Finance Act, 1994 (2) of 1994's amendments referred to in the said Act's and in representation of notification number 12/2002-Services Tax, dated the 17th March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (2) vide number CLAR. 709 (1), dated the 17th March, 2002, the Central Government, being satisfied that it is necessary in the public interest to do, hereby amends the following taxable services from the scope of the service tax leviable thereon under section 66B of the said Act, namely:-

1. Services provided to the United Nations or a specified international organization;
- 2.3 Health care services by a clinical establishment, or medical health practitioner or practitioner;
- (2) Services provided by way of transportation of a patient to or from a hospital, where that patient is admitted to or from;
- 2.4, services provided by social health centres by way of presentation of oral pills or any other service or solution to such patients;
- 2B. Services provided by operators of the Common War Medical Welfare Establishment Facility or a clinical establishment by way of treatment or disposal of the medical waste or the patient's excreted wastes;
3. Services by a temporary clinic or infirmary to patients of accidents or fires;
4. Services by an entity registered under section 12A.A of the Income Tax Act, 1961 and of 1962 by way of charitable activities;
5. Services by a person by way of:-
 - (a) visiting or presence of a religious place, event or general public, invited or arranged by an entity registered as a charitable or religious trust under section 12A.A of the Income Tax Act, 1961 (hereinafter referred to as the Income Tax Act), or a trust or an institution registered under sub-section (3) of clause (2C) of section 10 of the Income Tax Act or a body or an authority created under clause (2)(B)(a) of section 10 of the Income Tax Act," referred to as Institutions-NC2000-Services Tax, or
 - (b) conduct of any religious ceremony;
- 5.A. Services by a specified organization in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangements;
6. Services provided by:-
 - (a) an official infirmary;
 - (b) any person other than a business entity; or

No 82009 Service Tax Dated The 24th February 2009

Jessica J Manson



No 82009 Service Tax Dated The 24th February 2009:

Decoding **No 82009 Service Tax Dated The 24th February 2009**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**No 82009 Service Tax Dated The 24th February 2009**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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