

No. 10/235/2009-PROJ/ 4946
Government of India
Ministry of Commerce and Industry
Department of Commerce
Office of the Development Commissioner
Noida Special Economic Zone
Noida – Dadri Road, Phase-II, Noida (U.P.)

Dated: 01/07/2011

To

All units in
SEZ Noida

Sub: List of default services for use by the units in NSEZ for authorized operations only

Sir/Madam,

It is to inform that Approval Committee in its meeting held on 10/06/2011 has approved the enclosed list of default services for consumption by the units in Noida SEZ to carry on authorised operations.

2. These default services may be availed by the units in Noida SEZ subject to compliance of relevant provisions of the SEZ Act/Rules read with CBEC notification No. 17/2011 dated 01.03.2011. However, no exemption can be availed prior to date of acceptance of Bond-cum-LUT (Form-H) and such exemption shall be available in accordance with the provisions as contained in CBEC notification No. 17/2011 dated 01.03.2011 including relevant guidelines on the subject as issued by CBEC from time to time.

3. In case of any inconsistency between the already approved list of the individual units and the default lists, the default lists would be relied upon and the already approved lists in case of individual units would be deemed as modified to the extent of the default lists. The units may submit list for approval of the Approval Committee if they had not obtained lists approved by the Committee.

4. Units are informed that the units in whose case the Approval Committee has approved the lists of Services, are not required to apply afresh and lists already approved by the Approval Committee in case of individual units, including lists of services consumed partially or wholly outside SEZ, shall be deemed to be valid for the purpose of exemption/refund under Notification No. 17/2011 subject to conditions in that Notification.

Yours faithfully,


(M.N. SUKOLE)

Asstt. Development Commissioner

Encl: As Above.

मनोहर एन० सुकोले
सहायक विकास आयुक्त
नोएडा विशेष आर्थिक क्षेत्र
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भारत सरकार
नोएडा दादरी रोड फेस- II, नोएडा
201305

GROUP-I


Following services provided to SEZ units in relation to an immovable property situated within the SEZ may be treated as 'wholly consumed' services on which service tax at Zero rate may be charged (Service Tax not to be charged by the service provider however he is eligible for credit of excise duty/service tax paid on corresponding input/input services):-

S. No.	Name of the Taxable Service (services in relation to immovable property)	Sub clause of Section 65(105) of the Finance Act, 1994
1.	Architect's services	p
2.	Commercial or industrial construction services	zzq
3.	General insurance service related to immovable property like fire policies etc.	d
4.	Interior decorator's services	q
5.	Site formation, clearance, excavation, earthmoving, demolition and other similar services	zzza
6.	Survey and map making services	zzzc
7.	Works contract services	zzzza

GROUP-II

In case of the following services, the service shall be considered as 'wholly consumed' if such services are wholly performed within the SEZ area and no service tax may be charged by the service provider however he shall be eligible for credit of excise duty/service tax paid on the corresponding input/input services. If said services are partly or wholly performed outside SEZ then Service Tax may be separately charged by the vendor on the invoices raised and that may be eligible for refund.

S. No.	Name of the Taxable Service (performance based services)	Sub clause of Section 65(105) of the Finance Act, 1994
1.	Air travel agent's service	l
2.	Airport Authority services	zzm
3.	Business exhibition service	zZo
4.	Cargo handling agency services	zr
5.	Cleaning activity services	zzzd
6.	Clearing and forwarding agent's services	j
7.	Commercial training or coaching centre services	zzc
8.	Courier agency service	f
9.	Custom house agent's service	h
10.	Erection, commissioning and installation service	zzd
11.	Event management services	zu
12.	Maintenance or repair services	zzg
13.	Packaging service	zzzf
14.	Port (Major Ports & Other ports) services	(n) zzl
15.	Rent-a-cab operator's services	o
16.	Security agency's service	w
17.	Service Station's services for vehicles	zo
18.	Storage and warehousing service	zza
19.	Technical inspection and certification services	zzi
20.	Technical testing and analysis service	zzh
21.	Travel agent's service	zzx
22.	Video production agency's services	zi


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