


**OFFICE OF THE COMMISSIONER
CENTRAL EXCISE, CUSTOMS AND SERVICE TAX,
VADODARA-I COMMISSIONERATE,
VADODARA**

**TRADE NOTICE NO. 08 / 2009- ST
VADODARA, DATED 11. 11. 2009**

Enclosed is a copy of Circular No. 117/11/2009-ST dated 30-10-2009 issued by the Government of India, Ministry of Finance, Department of Revenue, (Central Board of Excise and Customs), New Delhi, from F.No.137/50/2009-CX.4.

All Trade Associations and Chambers of Commerce and Members of Regional Advisory Committee are requested to publicise the contents including enclosure of this Trade Notice among their members / constituents.

Encl: As above


(Dr. Ashir Tyagi)
Additional Commissioner (Tech),
Central Excise & Customs,
Vadodara-I.

F.No. IV/16-21/ST/2009

Vadodara, Dtd. 11-11-2009.

Copy forwarded to :- As per Mailing List.

Circular No. 117/11/2009 - ST

F. NO. 137/50/2009 – CX. 4
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

New Delhi, the 30th October 2009

Subject: Leviability of service tax on Tour operator service in connection with Haj & Umrah pilgrimage – reg.

On a reference received by the Board the matter regarding leviability of service tax on tour operator service in connection with Haj & Umrah Pilgrimage was examined.

The amount charged to the pilgrims in India undertaking Haj and Umrah pilgrimage, is for services provided by the Government of Saudi Arabia and the tour takes place outside India. As per Rule 3 (1) (ii) of the Export of Services Rules, 2005, (Circular No. 111/05/2009 – ST dated 24.02.2009), the service in respect of tour operator is export if such service is performed outside India. It is also provided therein that where such taxable service is partly performed outside India, it shall be treated as performed outside India. Therefore, it is clarified that service tax is not chargeable on the services provided in respect of tour undertaken for carrying out Haj and Umrah Pilgrimage in Saudi Arabia by Indian pilgrims considering these as export of service, provided they fulfill the other conditions of export as provided in Export of Service Rules.

Yours faithfully

(Himanshu Gupta)
Commissioner (Service Tax)
CBEC, New Delhi