

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 45/2012 - Service Tax**

New Delhi, the 7<sup>th</sup> August, 2012

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 68 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.30/2012-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. 472 (E), dated the 20<sup>th</sup> June, 2012, namely:-

In the said notification,-

(a) in para I, in clause (A),-

(i) after the sub-clause (iv), the following sub-clause shall be inserted, namely :-

“(iva) provided or agreed to be provided by a director of a company to the said company;”;

(ii) in sub-clause (v), after the words “manpower for any purpose”, the words “ or security services” shall be inserted.

(b) in para II, in the Table,-

(i) after SI.No. 5, the following S.No. and entries shall be inserted, namely:-

|     |                                                                                                         |     |       |
|-----|---------------------------------------------------------------------------------------------------------|-----|-------|
| “5A | in respect of services provided or agreed to be provided by a director of a company to the said company | Nil | 100%” |
|-----|---------------------------------------------------------------------------------------------------------|-----|-------|

(ii) in SI.No. 8, in the entries under the heading ‘Description of a service’, after the words “manpower for any purpose”, the words “or security services” shall be inserted.

[F.No. 334 /1/ 2012-TRU]

(Rajkumar Digvijay)  
Under Secretary to the Government of India

Note.- *The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated 20<sup>th</sup> June, 2012, vide number G.S.R. 472 (E), dated the 20<sup>th</sup> June, 2012 and the same has not been amended so far.*