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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/80/2018-PCCO

Date: 6 .06.2018

TRADE NOTICE NO.005/2018 - SERVICE TAX

Sub: Service Tax - Applicability of Service Tax on ambulance services provided to Government by private service providers under the National Health Mission [NHM] - **Circular No.210/2/2018 dated 30.05.2018** - Communication thereof - Reg.

The Central Board of Indirect Taxes & Customs [CBIC] has issued Circular No.210/2/2018-Service Tax dated 30.05.2018, wherein, it is clarified that the provision of ambulance services to State Governments under the National Health Mission [NHM] is a service provided to Government by way of public health and hence exempted under Notification No.25/2012-Service Tax dated 20.06.2012.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the salient features of the aforesaid reference and for complete details, the respective reference may please be referred in the CBIC's website www.cbic.gov.in.
3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessees falling under their respective jurisdiction.
4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry - [By Post]
- iv. Zonal RAC Members [By e-mail]

✓ Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]