HON CM, Uttarakhand had a meeting with Hon’ FM on 9.8.2013 and his request for exemption on Service Tax due to Disaster was assured by the FM for consideration. The following order has been issued by the Ministry of Finance for exemption to Hotel Industry from 17.9.13 to 31.3.2014 period.

F.No.354/182/2013-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

New Delhi, 17th September, 2013

AD-HOC EXEMPTION ORDER NO.1/1/2013

Whereas the recent floods and landslides has caused extensive damage in the State of Uttarakhand and has adversely affected the life of the common man in the state. There is a need to provide support to ensure sustenance for the local population by revival of the hospitality industry;

And whereas taxable services provided in the State of Uttarakhand are chargeable to service tax;

Now therefore, in exercise of the powers conferred by sub-section (2) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do and that there are circumstances of exceptional nature as mentioned above, hereby exempts the following taxable service provided to any person in the State of Uttarakhand, from the whole of service tax leviable thereon under section 66B of the Finance Act, 1994 (32 of 1994), namely:-

i. Services by way of renting of a room in a hotel, inn, guest house, club, campsite or other commercial place meant for residential or lodging purposes;

ii. Services provided in relation to serving of food or beverages by a restaurant, eating joint or mess

This exemption order is applicable for the above mentioned taxable services provided during the period 17th September, 2013 to 31st March, 2014.

(Raj Kumar Digvijay)
Under Secretary to the Government of India