

Service Tax (Removal of Difficulty) Order No.1/2010 dated 22.06.2010

M.F.(D.R.) ORDER NO

1/2010, Dated : June 22, 2010

In exercise of the powers conferred by sub-section (1) of section 95 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, hereby makes the following Order, namely :-

1. (1) This Order may be called as the Service Tax (Removal of Difficulty) Order, 2010.

(2) This Order shall come into force on the 1 st day of July, 2010.

2. For the purposes of sub-clauses (zzq) and (zzzh) of clause (105) of section 65 of the Finance Act, the expression 'authority competent' includes, besides any Government authority,-

(i) architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or

(ii) chartered engineer registered with the Institution of Engineers (India); or

(iii) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

who is authorised under any law for the time being in force, to issue a completion certificate in respect of residential or commercial or industrial complex, as a precondition for its occupation.

F. No. 334/3/2010-TRU

(K.S.V.V.Prasad)
Under Secretary to the Government of India

Completion certificate by a competent authority is a mandate for the activity of a construction not to be considered as a sale, as per the present explanation to the definition of taxable service under construction services. By the above order, the Government has notified, apart from Government Authorities, Architects, Chartered Engineers, License Surveyors, **who are authorised under any Law.**

Which law authorizes the above designates for the above purpose?