



**No.1002-15/2011-12/Taxation/BSNL/ 267**

**Dated: //07/2012**

To

The Chief General Managers,

1. All Telecom Circles/ Metro Telephone Districts/Maintenance Regions/ Project Circles
2. Task Force/ Data Network/ NCES/ QA/ T&D/ Telecom Stores/ Telecom Factories/ CPAO (ITI Bills)/ IT Circle Pune
3. ALTTC/BRBRAITT/ NATFM

**Sub.: Amendment in Point of Taxation Rules, 2011 w.e.f. 01.07.2012 – reg.**

Ref:- Department of Revenue, MOF, Govt. of India Notification no. 37/2012-Service Tax, Dated 20<sup>th</sup> June, 2012.

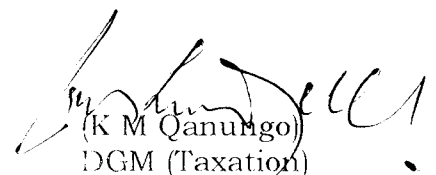
Kindly find enclosed herewith Notification cited above under reference whereby the Department of Revenue, Ministry of Finance, Govt. of India has amended the Point of Taxation (POT) Rules, 2011 w.e.f. 01.07.2012 for information and necessary action. The gist of the amendments is as follows.

1. Rule 2(b) & 2(f) has been omitted. These sub rules define the term “associated enterprise” and “taxable service” respectively. Definition of the said terms have been omitted from the Point of Taxation Rules, 2011.
2. For the words, “provided or to be provided” wherever they occur in the Point of Taxation Rules, 2011, the words” provided or agreed to be provided” shall be substituted.

It is requested to kindly go through the above mentioned notification and the contents of the same may be brought to the notice of all concerned for taking necessary action.

This issues with the approval of Competent Authority.

Encl- As above.

  
(K M Qanungo)  
DGM (Taxation)

Copy for information and necessary action to:-

1. IFAs of All above mentioned Circles of BSNL.
2. ED (F) and all PGM (F)/ Sr. GM (F)/ GM (F) of BSNL C.O. New Delhi.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 37/2012 – Service Tax**

New Delhi, the 20<sup>th</sup> June, 2012

G.S.R. ....(E).- In exercise of the powers conferred by clause (a) and clause (hhh) of sub- section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Point of Taxation Rules, 2011, namely:—

1. (a) These rules may be called the Point of Taxation (Amendment) Rules, 2012.  
(b) They shall come into force on the 1<sup>st</sup> day of July, 2012.
2. In the Point of Taxation Rules, 2011,-  
(a) in rule 2, sub-rules (b) and (f) shall be omitted.  
(b) for the words, “provided or to be provided” wherever they occur, the words “provided or agreed to be provided” shall be substituted.

[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. 18/2011 - Service Tax, dated 1-3-2011 vide number G.S.R. 175 (E), dated the 1<sup>st</sup> March, 2011 and was last amended by notification No. 4/2012-Service Tax, dated the 17<sup>th</sup> March, 2012[G.S.R.202 (E), dated the 17<sup>th</sup> March, 2012].