

**Finance Act 1994**

**Section 68 - Payment of Service Tax**

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**68.1[Payment of service tax**

(1) Every person providing taxable service to any person shall pay service tax at the rate specified in section 66 in such manner and within such period as may be prescribed

(2) Notwithstanding anything contained in sub-section (1), in respect of any taxable service notified by the Central Government in the Official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section 66 and all the provisions of this Chapter shall apply to such person as if he is the person liable for paying the service tax in relation to such service.]

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**1.** Substituted by the Finance (No. 2) Act, 1998, w.e.f. 16-10-1998. Earlier section 68 was amended by the Finance (No. 2) Act, 1996 and later on substituted by the Finance Act, 1997.

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