

Finance Act, 2011, (Central)

Section 75 - Validation of Exemption Given to a Person by Tour Operator Having Contract Carriage Permit for Inter

(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 492(E), dated the 7th July, 2009, issued in exercise of the powers conferred by subsection (1) of section 93 of the Finance Act, 1994(32 of 1994), granting exemption from the whole of service tax leviable under section 66 of that Act to any person by a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, shall be deemed to have, and deemed always to have, for all purposes, validly come into force on and from the 1st day of April, 2000, at all material times.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected as if the notification referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in the Finance Act, 1994(32 of 1994), an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.

Explanation.--For the removal of doubts, it is hereby declared that the provisions of section 11B of the Central Excise Act, 1944(1 of 1944), shall be applicable in case of refunds under this section.