

## **Service Tax (Removal of Difficulty) Order, 2002**

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## **Service Tax (Removal of Difficulty) Order, 2002**

G.S.R. 544 (E). In exercise of the powers conferred by sub- sec. (1) of Sec. 95 of the Finance Act, 1994 (32 of 1994), (herein after referred to as the said Act), the Central Government hereby makes the following Order, namely

### **1. . :-**

(1) This order may be called the Service Tax (Removal of Difficulty) Order, 2002 .

(2) This order shall come into force on the 16th day of August, 2002.

### **2. . :-**

For the purposes of clause (87) of Sec. 65 of the said Act, the expression "agricultural produce" means any produce resulting from cultivation or plantation, on which either no further processing is done or such processing is done by the cultivation like tending, pruning, cutting, harvesting, drying which does not alter its essential characteristics but make it only marketable and includes all cereals, pulses, fruits, nuts and vegetables, spices, copra, sugar cane, jaggery, raw vegetable fibres such as cotton, flax, jute, etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea but does not include manufactured products such as sugar, edible oils, processed food, processed tobacco.