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Committed to Dental Excellence

June 21, 2010

The Secretary
Department of Revenue
Government of India
North Block
New Delhi

Hon'ble Sir,

**Sub: Representation regarding service tax on cosmetic dental surgery;
orthodontics & aesthetic dentistry**

This is with reference to the letter F. No. 334/13/2009 - TRU dated 6th July, 2009, issued by Ministry of Finance (Dept. of Revenue - CBEC) wherein a new taxable service, namely, 'cosmetic and plastic surgery' service, was proposed to be included in the list of existing taxable services. The taxable service under the nomenclature 'cosmetic and plastic surgery service' was introduced by the Finance Bill, 2009 and made taxable w.e.f. 01-09-2009

We represent the Indian Dental Association and at the very outset, we wish to thank you for taking time out to read our letter.

The abovementioned letter explains and clarifies the service tax implications arising from the newly introduced taxable service and includes, amongst other things, the specific area of Orthodontics as a part of the taxable service. The Association is of the view that cosmetic dental surgery, orthodontics & aesthetic dentistry should not form part of such taxable services and would like to make the following submissions with regard to the same:

1. Branches of Dentistry

Dentistry can be sub-divided into eight speciality branches such as Dental Public Health, Endodontics, Oral and Maxillofacial Surgery,

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