

[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.06/2014 - Service Tax

New Delhi, the 11th July, 2014

G.S.R....(E.— In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

(1) In the said notification, in the opening paragraph,—

(i) after entry 2A, the following entry shall be inserted, namely:-

“2B. Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;”;

(ii) entry 7 shall be omitted;

(iii) for entry 9, the following entry shall be substituted, namely:-

“9. Services provided,-

(a) by an educational institution to its students, faculty and staff;

(b) to an educational institution, by way of,-

(i) transportation of students, faculty and staff;

(ii) catering, including any mid-day meals scheme sponsored by the Government;

(iii) security or cleaning or house-keeping services performed in such educational institution;

(iv) services relating to admission to, or conduct of examination by, such institution;”;

(iv) for entry 18, the following entry shall be substituted, namely:-

“18. Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent;”;

(v) in entry 20, for item (j), the following items shall be substituted, namely:-

“(j) chemical fertilizer, organic manure and oil cakes;
(k) cotton, ginned or baled.”;

(vi) in entry 21,-

(a) for item (e), the following item shall be substituted namely:-

“(e) chemical fertilizer, organic manure and oil cakes;”;

(b) after item (h), the following item shall be inserted, namely:-

“(i) cotton, ginned or baled.”;

(vii) in entry 23, for item (b), the following item shall be substituted, namely:-

“(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or”;

(viii) in entry 25, for item (a), the following item shall be substituted, namely:-

“(a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation; or”;

(ix) in entry 26A, after item (b), the following item shall be inserted, namely:-

“(c) life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees.”;

(x) for the entry 40, the following entries shall be substituted, namely:-

“40. Services by way of loading, unloading, packing, storage or warehousing of rice, cotton, ginned or baled;

41. Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;

42. Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.”.

(2) In the said notification, in paragraph 2 relating to definitions,-

(a) clause (f) shall be omitted;

(b) after clause (o), the following clause shall be inserted, namely:-

‘(oa) “educational institution” means an institution providing services specified in clause (l) of section 66D of the Finance Act,1994 (32 of 1994);’;

(c) after clause (x), the following clause shall be inserted, namely:-

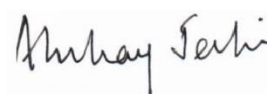
‘(xa) “life micro-insurance product” shall have the meaning assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;’;

(d) for clause (za), the following clauses shall be substituted, namely:-

‘(za) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(zaa) “recognised sports body” means – (i) the Indian Olympic Association, (ii) Sports Authority of India, (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliated federations, (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government, (v) the International Olympic Association or a federation recognised by the International Olympic Association or (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;’.

[F. No.334/15/2014 -TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and last amended by notification No.04/2014 - Service Tax, dated the 17th February, 2014 *vide* number G.S.R. 91(E), dated the 17th February, 2014.

[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.7/ 2014-Service Tax

New Delhi, the 11th July, 2014

G.S.R.....(E).—In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), read with sub-section (3) of section 95 of Finance (No.2), Act, 2004 (23 of 2004) and sub-section (3) of section 140 of the Finance Act, 2007 (22 of 2007), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.12/2013-Service Tax, dated the 1st July,2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 448 (E), dated the 1st July, 2013, namely:-

In the said notification,—

(i) in paragraph 3, in sub-paragraph (II),—

(A) in clause (b), after the words, letter and figure “in Form A-2”, the words, letter and figure “within fifteen working days from the date of submission of Form A-1” shall be inserted;

(B) after clause (b), the following clause shall be inserted, namely:-

“(ba) the authorisation referred to in clause (b) shall be valid from the date of verification of Form A-1 by the Specified Officer of the SEZ:

Provided that if the Form A-1 is not submitted by the SEZ Unit or the Developer to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction, as the case may be, within fifteen days of its verification by the Specified Officer of the SEZ, the authorisation shall be valid from the date on which it is submitted;”;

(C) for clause (c), the following clause shall be substituted, namely:-

“(c) the SEZ Unit or the Developer shall provide a copy of the said authorisation to the provider of specified services, where such provider is the person liable to pay service tax and on the basis of the said authorisation, the

service provider may provide specified services to the SEZ Unit or the Developer without payment of service tax:

Provided that pending issuance of said authorisation, the provider of specified services may, on the basis of Form A-1, provide such specified services, without payment of service tax, and the SEZ Unit or the Developer shall provide a copy of authorisation to the service provider immediately on receipt of such authorisation:

Provided further that if the SEZ Unit or the Developer does not provide a copy of the said authorisation to the provider of specified services within a period of three months from the date when such specified services were deemed to have been provided in terms of the Point of Taxation Rules, 2011, the service provider shall pay service tax on specified services so provided in terms of the first proviso.”;

(D) in clause (e), the following Explanation shall be inserted, namely:-

“*Explanation.*– For the purposes of this notification, a service shall be treated as used exclusively for the authorised operations if the service is received by the SEZ Unit or the Developer under an invoice in the name of such Unit or the Developer and the service is used only for furtherance of authorised operations in the SEZ.”;

(ii) in Form A-1, in Table II, for sub-heading of column(4), the following shall be substituted, namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”;

(iii) in Form A-2,-

(a) in item B, in the Table, for sub-heading of column(4), the following sub-heading shall be substituted, namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”;

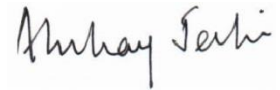
(b) after item B, the following item shall be inserted, namely:-

“C: The authorisation is valid with effect from
[refer condition at S.No.3(II)(ba)]”;

(iv) in Form A-3, in the TABLE, for column heading of column (4), the following column heading shall be substituted namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”.

[F.No. 334/15/ 2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 12/2013 - Service Tax, dated the 1st July, 2013, *vide* number G.S.R. 448 (E), dated the 1st July, 2013 and last amended by notification No. 15/2013-Service Tax, dated the 21st November, 2013 *vide* number G.S.R. No.744 (E), dated the 21st November, 2013.

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. 08/2014 - Service Tax

New Delhi, the 11th July, 2014

G.S.R....(E)- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 468 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the TABLE,-

(i) against serial number 7, in column (4), after the words “has not been taken”, the words “by the service provider” shall be inserted;

(ii) in serial number 8, for the entry in column (4), the following entry shall be substituted, namely:-

“CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;

(iii) in serial number 9,-

(a) in column (2), for the words “any motor vehicle designed to carry passengers”, the words “motorcab” shall be substituted with effect from the 1st day of October, 2014;

(b) for the entry in column (4), the following entry shall be substituted with effect from the 1st day of October, 2014, namely:-

“(i) CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004;

(ii) CENVAT credit on input service of renting of motorcab has been taken under the provisions of the CENVAT Credit Rules, 2004, in the following manner:

(a) Full CENVAT credit of such input service received from a person who is paying service tax on forty percent of the value; or

(b) Up to forty percent CENVAT credit of such input service received from a person who is paying service tax on full value;

(iii) CENVAT credit on input services other than those specified in (ii) above, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;

(iv) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“9A	Transport of passengers, with or without accompanied belongings, by a contract carriage other than motorcab.	40	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;
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(v) in the serial number 9A, so inserted, for the entry in the column (2), the following entry shall be substituted with effect from such date as the Central Government may notify for omission of the words “radio taxis” in the section 66D(o)(vi) of the Finance Act 1994, namely:-

“Transport of passengers, with or without accompanied belongings, by-

- a. a contract carriage other than motorcab.
- b. a radio taxi.”;

(vi) in the serial number 10, for the existing entry in column (3), the entry “40” shall be substituted with effect from the 1st day of October, 2014;

(vii) against serial number 11, in column (4), for the words “input services”, wherever occurring, the words “input services other than the input service of a tour operator” shall be substituted with effect from the 1st day of October, 2014.

2. Save as otherwise provided in this notification, the amendments shall come into force on the 11th day of July, 2014.

[F.No. 334/15/2014 - TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 26/2012 - Service Tax, dated 20th June, 2012, *vide* number G.S.R. 468 (E), dated the 20th June, 2012 and was last amended by notification No.9/2013- Service Tax, dated the 8th May, 2013 *vide* G.S.R. 296 (E), dated the 8th May, 2013.

[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. 9/2014- Service Tax

New Delhi, the 11th July, 2014

G.S.R..... (E). – In exercise of the powers conferred by sub-section (1) read with 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 Service Tax Rules, 1994, namely:—

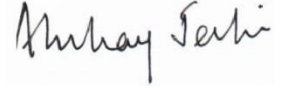
1. (1) These rules may be called the Service Tax (Amendment) Rules, 2014.

(2) Save as otherwise provided in these rules, they shall come into force on the 11th July, 2014.
2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules),—
 - (A) in rule 2, in sub-rule (1), in clause (d), in sub-clause (i),—
 - (a) after item (A), the following item shall be inserted , namely:-
“ (AA) in relation to service provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company, the recipient of the service;”;
 - (b) for item (EE),the following item shall be substituted, namely:-
“(EE) in relation to service provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate, the recipient of such service;”;
 - (B) in rule 6 of the said rules, for sub-rule (2), the following sub-rule shall be substituted with effect from the 1st October, 2014, namely:-

“(2) Every assessee shall electronically pay the service tax payable by him, through internet banking:

Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction, may for reasons to be recorded in writing, allow the assessee to deposit the service tax by any mode other than internet banking.”.

[F.No. 334 /15/2014- TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) by notification No. 2/94-ST, dated the 28th June, 1994 *vide* number G.S.R. 546 (E), dated the 28th June, 1994 and last amended by notification No.16/2013-Service Tax, dated the 22nd November, 2013 *vide* number G.S.R. 749 (E), dated the 22nd November, 2013.

[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.10/2014-Service Tax

New Delhi, the 11th July, 2014

G.S.R..... (E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

1. In the said notification,—

(i) in paragraph I, in clause (A),—

(a) after sub-clause (i), the following sub-clause shall be inserted, namely:-

“(ia) provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company;”;

(b) for sub-clause (iva), the following sub-clause shall be substituted, namely :-

“(iva) provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;”;

(ii) in paragraph II, in the TABLE,—

(a) for all the headings of the columns, the following shall respectively be substituted namely:-

“Sl.No	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
(1)	(2)	(3)	(4)”;

(b) after serial number 1 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“1A.	in respect of services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company	Nil	100%”;
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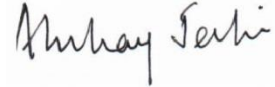
(c) against serial number 5A of column (1) , for the entries in column (2), the following entry shall be substituted namely:-

“in respect of services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate”;

(d) in serial number 7, against item (b), in columns (3) and (4), for the existing entries, the entries “50%” and “50%” shall respectively be substituted with effect from the 1st day of October, 2014.

2. Save as otherwise provided herein, this notification shall come into force on the 11th day of July, 2014.

[F.No. 334 /15/ 2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 30/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 472 (E), dated the 20th June, 2012 and last amended by notification No. 45/2012-Service Tax, dated the 7th August, 2012 *vide* number G.S.R. 621 (E), dated the 7th August, 2012

[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)

New Delhi, the 11th July, 2014

Notification
No. 11/2014 - Service Tax

G.S.R.____ (E).- In exercise of the powers conferred by clause (aa) 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 Service Tax (Determination of Value) Rules, 2006, namely:--

1. (1) These rules may be called the Service Tax (Determination of Value) Amendment Rules, 2014.

(2) They shall come into force on the 1st day of October 2014.

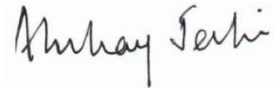
2. In the Service Tax (Determination of Value) Rules, 2006, in rule 2A, in clause (ii), for sub-clauses (B) and (C), the following sub-clause shall be substituted, namely:--

“(B) in case of works contract, not covered under sub-clause (A), including works contract entered into for,-

- (i) maintenance or repair or reconditioning or restoration or servicing of any goods; or
- (ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property,

service tax shall be payable on seventy per cent. of the total amount charged for the works contract”.

[F. No. 334 /15 /2014 -TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note:- The principal rules were notified *vide* notification No.12/2006-Service Tax, dated the 19th April, 2006, published in the Gazette of India, Extraordinary, *vide* number G.S.R.228

(E), dated the 19th April, 2006 and last amended by notification No.24/2012-Service Tax, dated the 6th June, 2012, *vide* number G.S.R.431(E),dated the 6th June, 2012.

[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)

New Delhi, the 11th July, 2014

Notification

No. 12/2014 - Service Tax

G.S.R.____ (E).- In exercise of the powers conferred by section 75 of the Finance Act, 1994 (32 of 1994) and in supersession of the notification No.26/2004-Service Tax, dated 10th September, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.601 (E),dated the 10th September,2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby, for the purpose of the said section, fixes the following rates of simple interest per annum for delayed payment of service tax , as given in table below :-

Table

Sl.No.	Period of delay	Rate of simple interest
(1)	(2)	(3)
1.	Up to six months	18 per cent.
2.	More than six months and up to one year	18 per cent. for the first six months of delay and 24 per cent. for the delay beyond six months.
3.	More than one year	18 per cent. for the first six months of delay; 24 per cent. for the period beyond six months up to one year and 30 per cent. for any delay beyond one year.

2. This notification shall come into force on the 1st day of October, 2014.

[F. No. 334 /15/2014 -TRU]



(Akshay Joshi)

Under Secretary to the Government of India

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. 13/2014 – Service Tax

New Delhi, the 11th July, 2014

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. (1) These rules may be called the Point of Taxation (Amendment) Rules, 2014.
- (2) They shall come into force on the 1st day of October, 2014.
2. In the Point of Taxation Rules, 2011,—
 - (a) in rule 7,—
 - (i) for the words “contained in these rules” the words and figures “contained in rules 3,4, or 8” shall be substituted;
 - (ii) for the first proviso, the following proviso shall be substituted, namely:-

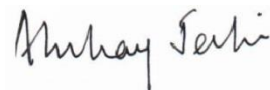
“Provided that where the payment is not made within a period of three months of the date of invoice, the point of taxation shall be the date immediately following the said period of three months.”;
 - (b) after rule 9, the following rule shall be inserted, namely:-

“10. Notwithstanding anything contained in the first proviso to rule 7, if the invoice in respect of a service, for which point of taxation is determinable under rule 7 has been issued before the 1st day of October, 2014 but payment has not been made as on the said day, the point of taxation shall,—

 - (a) if payment is made within a period of six months of the date of invoice, be the date on which payment is made;

(b) if payment is not made within a period of six months of the date of invoice, be determined as if rule 7 and this rule do not exist.”.

[F. No.334/ 15 /2014 -TRU]



(Akshay Joshi)

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 the 1st March,2011 *vide* number G.S.R. 175 (E), dated the 1st March, 2011 and last amended by notification No. 37/2012-Service Tax, dated the 20th June, 2012 *vide* number G.S.R.479 (E), dated the 20th June, 2012.

[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. 14/2014 - Service Tax

New Delhi, the 11th July, 2014

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 66C 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 to amend the Place of Provision of Services Rules, 2012, namely:—

(1) (1) These rules may be called the Place of Provision of Services (Amendment) Rules, 2014.

(2) They shall come into force on the 1st day of October, 2014.

(1) In the Place of Provision of Services Rules, 2012,—

(a) in rule 2 for clause (f), the following clause shall be substituted, namely:-

‘(f) “intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his account;’;

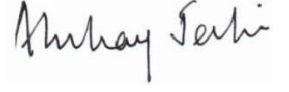
(b) in rule 4, in clause (a), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that this clause shall not apply in the case of a service provided in respect of goods that are temporarily imported into India for repairs and are exported after the repairs without being put to any use in the taxable territory, other than that which is required for such repair;”;

(c) in rule 9, for clause (d), the following clause shall be substituted, namely:-

“(d) Service consisting of hiring of all means of transport other than,-
(i) aircrafts, and
(ii) vessels except yachts,
upto a period of one month.”.

[F.No. 334 /15/ 2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, by notification No. 28/2012 - Service Tax, dated the 20th June, 2012 *vide* number G.S.R. 470 (E), dated the 20th June, 2012.

[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.15 /2014-Service Tax

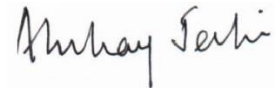
New Delhi, the 11th July, 2014

G.S.R.....(E).- In exercise of the powers conferred by sub-clause (iii) of clause (b) of section 96A of the Finance Act, 1994 (32 of 1994), the Central Government hereby specifies “the resident private limited company” as class of persons for the purposes of the said clause.

Explanation.- For the purposes of this notification,-

- (a) “private limited company” shall have the same meaning as is assigned to “private company” in clause (68) of section 2 of the Companies Act, 2013 (18 of 2013);
- (b) “resident” shall have the same meaning as is assigned to it in clause (42) of section 2 read with sub-section (3) of section 6 of the Income-tax Act, 1961 (43 of 1961).

[F.No. 334/15/2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India