



सेवा कर-प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX

न्यूरी टावर्स, सं.2054 - 1, II एवेन्यू, अण्णा नगर, चेन्नै 600 040

NEWRY TOWERS, NO.2054 - 1, II AVENUE, ANNA NAGAR, CHENNAI-40.

व्यापार सूचना सं / **TRADE NOTICE NO.26/2015-ST** दिनांक/ Dated:11/11/2015

Sub:Service Tax-Swachh Bharat Cess-Communication of Notification No.21/2015-Service Tax dated 06.11.2015 and Notification No.22/2015-Service Tax dated 06.11.2015-Reg.

Copy of the following Notifications by Ministry of Finance (Department of Revenue), Department of Revenue, Central Board of Excise and Customs, New Delhi on the above subject are communicated for information and necessary action.

Sl.No.	Notification No.& Date	Subject
1	21/2015-Service Tax dated 06.11.2015	Swachh Bharat Cess made applicable from 15 th November,2015
2	22/2015-Service Tax dated 06.11.2015	Swachh Bharat Cess at the rate of 0.5% will be levied on value of all taxable Services

सभी व्यापार संघ से निवेदन है कि व्यापार सूचना में उपलब्ध पत्र वस्तु व्यापार उद्योग से संबंधित और सभी सदस्यों के ध्यान में लाया जाय ।

2. All the trade associations are requested to bring the contents of the Trade Notice to the attention of their members, the trade and everyone concerned.

(सी सं IV/16/004/2015-सेकाआ(तक) से जारी)
(Issued in C.No.IV/16/004/2015-STC (Tech))

(सी. पी. राव / C.P. RAO)

प्रधान आयुक्त / **PRINCIPAL COMMISSIONER**
SERVICE TAX-1,CHENNAI

सलंगनक /Encl.: यथोपरि /As above

सेवा में / To

1. All as per mailing list (Both Trade and Department).
2. Members of the R.A.C.

[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 6th November, 2015

Notification No. 21/2015-Service Tax

G.S.R. --(E)- In exercise of the powers conferred by sub-section (1) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government hereby appoints the 15th day of November, 2015 as the date with effect from which the provisions of Chapter VI of the said Act, shall come into force.

[F.No. 354/129/2015 - TRU]

(K Kalimuthu)
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)

New Delhi, the 6th November, 2015

Notification No. 22/2015-Service Tax

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 (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all taxable services from payment of such amount of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the said Act, which is in excess of Swachh Bharat Cess calculated at the rate of 0.5 percent. of the value of taxable services:

Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section (1) of section 93 of the Finance Act, 1994 or otherwise not leviable to service tax under section 66B of the Finance Act, 1994.

This notification shall come into force from the 15th day of November, 2015.

[F.No. 354/129/2015 - TRU]

(K. Kalimuthu)
Under Secretary to the Government of India