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SERVICE TAX - II

सेवाकर आयुक्त-II का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX-II, CHENNAI

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

NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI -600 040

व्यापार सूचना सं / **TRADE NOTICE NO.14/2016-ST** दिनांक/ Dated:**26/5/2016**

Subject: Seeks to amend Notification No. 25/2012- Service Tax dated

20.06.2012 – Reg

Copy of Notification No.26/2016-Service Tax dated 20.05.2016, issued by Ministry of Finance (Department of Revenue), Central Board of Excise and Customs, New Delhi, on the above subject is communicated for information.

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 ।

3. 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/16/19/2016-सेकाआ-II(तक) से जारी)

(Issued in C.No.IV/16/19/2016-STC-II (Tech)

R.A.S. 26/5/2016

(जी रविंद्रनाथ / **G. RAVINDRANATH**)

आयुक्त / **COMMISSIONER**

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)

NOTIFICATION
No. 26/2016-Service Tax

New Delhi, the 20th May, 2016

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) and sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 83 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 amendment 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:-

In the said notification, in Entry 48, the following *Explanation* shall be inserted, namely:-

“*Explanation.*- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to the following services, namely:-

- (a) services specified in sub-clauses (i),(ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994;
- (b) services by way of renting of immovable property.”.

[F. No. 334/8/2016 -TRU]

(Mohit Tiwari)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and was last amended *vide* notification number 22/2016 - Service Tax, dated the 13th April, 2016 *vide* number G.S.R. 419(E), dated the 13th April, 2016.