



सेवा कर आयुक्त का कार्यालय  
OFFICE OF THE 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.02 /2014-ST

दिनांक/ Dated:05/02/2014


Subject: Service Tax – Communication of Notification No.02/2014-Service Tax dated 30.01.2014 issued by Ministry of Finance amending Notification No.25/2012-ST dated 20.06.2012-Scope of ' Governmental authority'- reg.  
\*\*\*\*\*

Copy of Notification No.02/2014-Service Tax dated 30/01/2014 issued by Ministry of Finance, New Delhi, on the above subject is communicated for information and necessary action.

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/16/018/2014-सेकाआ(तक) से जारी)  
(Issued in C.No.IV/16/018/2014-STC (Tech))

  
2/4 (आर. पेरियसामी / R. PERIASAMI )  
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. 02/2014 - Service Tax**

New Delhi, 30<sup>th</sup> January, 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* G.S.R. 467 (E), dated the 20th June, 2012, namely:-

In the said notification, in the paragraph 2, for clause (s), the following shall be substituted, namely:-

'(s) "governmental authority" means an authority or a board or any other body;  
(i) set up by an Act of Parliament or a State Legislature; or  
(ii) established by Government,  
with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;'

[F.No. 354 /236/ 2013-TRU]

(Raj Kumar Digvijay)  
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 20th June, 2012, number G.S.R. 467 (E), dated the 20th June, 2012 and was last amended by notification No.01/2014- Service Tax, dated the 10<sup>th</sup> January, 2014 G.S.R. 15(E), dated the 10<sup>th</sup> January, 2014.*