



केन्द्रीय उत्पाद शुल्क एवं सेवाकर आयुक्तलय अहमदाबाद-III
COMMISSIONERATE OF CENTRAL EXCISE & SERVICE TAX
AHMEDABAD-III

सीमा शुल्क भवन CUSTOMS HOUSE, आकशवाणी के पास NEAR ALL INDIA RADIO, नवरंगपुरा
NAVARANGAPURA, अहमदाबाद AHMEDABAD-380009
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व्यापार सूचना स 01/2017/सेवाकर

Trade Notice No. 01/2017/ST

विषय: केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड द्वारा जारी अधिसूचना/ अधिसूचनाओं का प्रेषण ।

The following notifications issued by Government of India, Ministry of Finance, Department of Revenue (CBEC) is enclosed herewith for information and guidance of the trade and field formation. The Notifications are self-explanatory.

इसके साथ भारत सरकार, वित्त मंत्रालय, राजस्व विभाग केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, नयी दिल्ली द्वारा जारी निम्नलिखित अधिसूचना/ अधिसूचनाओं की प्रतियां व्यापारियों व क्षेत्रीय संगठनों एवं संबंधित मंडल कार्यालयों, निर्धारण परिक्षेत्रों, मुख्यालय अनुभागों की जानकारी, मार्गदर्शन एवं आवश्यक उचित कार्यवाही तथा कार्यान्वयन के लिए संलग्न की जाती है।

क्रम	अधिसूचना / परिपत्र सख्या	दिनांक	फ़ा सख्या
1	01/2017-Service Tax	12.01.2017	354/42/2016-TRU
2	02/2017-Service Tax	12.01.2017	354/42/2016-TRU
3	03/2017-Service Tax	12.01.2017	354/42/2016-TRU
4	04/2017-Service Tax	12.01.2017	354/42/2016-TRU

अधिसूचना/ अधिसूचनाएँ स्वतः स्पष्ट हैं।

Notification is self-explanatory.

All Trade Associations / Chamber of Commerce and the Members of the RAC / PGC are requested to bring this to the notice of their members / constituents.

सभी व्यापार सघ / वाणिज्य मूण्डल और क्षेत्रीय सलाहकार समिति / लोक शिकायत समिति के सदस्यों से यह अनुरोध किया जाता है कि वे इसे अपने सदस्यों / विनिमाताओं के ध्यान में ला दें।

All JDC/JAC of C.Ex. Ahmedabad-III are directed to bring this to the notice of all Range officers under their charge.

सभी उप आयुक्त / सहायक आयुक्त को निदेश दिये जाते हैं कि वे अपने प्रभार के सभी अधीनस्थ परिक्षेत्र अधिकारियों के ध्यान में ला दें।

अपर आयुक्त
30.1.17

अपर आयुक्त

केन्द्रीय उत्पाद शुल्क

अहमदाबाद-3

o/c

दिनांक :24.01.2017

[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. 4/2017-Service Tax**

New Delhi, the 12th January, 2017

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 first paragraph, in the TABLE, for Sl. No. 11 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
"11	Services by a tour operator	60	<p>(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.</p> <p>(ii) The bill issued for this purpose indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour."</p>

2. This notification shall come into force on the 22nd day of January, 2017.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)
Under Secretary to the Government of India

Note:-The principal notification No. 26/2012 - Service Tax, dated 20th June, 2012, was 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 and was last amended by notification No.38/2016- Service Tax, dated the 30th August, 2016, *vide* G.S.R. 835(E), dated the 30th August, 2016.

[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. 3/2017-Service Tax

New Delhi, the 12th January, 2017

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

“(vii) provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India;”;

(ii) in paragraph (II), in the Table, after Sl. No. 11 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

“ 12.	in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	Nil	100%”.
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(iii) after *Explanation III*, following *Explanation* shall be inserted, namely:-

“*Explanation IV.*- For the purposes of this notification, in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, person liable for paying service tax other than the service provider shall be the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods.”.

2. This notification shall come into force on the 22nd day of January, 2017.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide 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 *vide* notification No. 49/2016-Service Tax, dated the 9th November, 2016 vide number G.S.R. 1058(E), dated the 9th November, 2016.

[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. 2/2017-Service Tax

New Delhi, the 12th January, 2017

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, 2017.
- (2) They shall come into force on the 22nd day of January, 2017.
2. In the Service Tax Rules, 1994, in rule 2, in sub-rule (1),-
 - (i) in clause (aa), the following proviso shall be inserted, namely:-

“Provided that aggregator shall not include such person who enables a potential customer to connect with persons providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes subject to following conditions, namely:-

 - (a) the person providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes has a service tax registration under provision of these rules; and
 - (b) whole of the consideration for services provided by such service provider is received directly by such service provider and no amount, which forms part of the consideration of services of such service provider, is received by the aggregator directly from either recipient of the service or his representative.”;
 - (ii) in clause (d), in sub-clause(i), after item (EEB), the following item shall be inserted, namely:-

“(EEC) in relation to services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods;”.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-Service Tax, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 53/2016-Service Tax, dated the 19th December, 2016 vide number G.S.R. 1155 (E), dated the 19th December, 2016.

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[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. 1/2017-Service Tax**

New Delhi, the 12th January, 2017

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:-

In the said notification, in the opening paragraph,-

(i) in entry 29, for item (g), the following item shall be substituted, namely:-
“(g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch.”

(ii) in entry 34, for the proviso, the following proviso shall be substituted with effect from 22nd day of January, 2017, namely,-

“Provided that the exemption shall not apply to -

- (i) online information and database access or retrieval services received by persons specified in clause (a); or
- (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in clause (c);”.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)
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 last amended *vide* notification number 52/2016 - Service Tax, dated the 8th December, 2016 *vide* number G.S.R. 1122 (E), dated the 8th December, 2016.