



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

सीमा शुल्क भवन CUSTOMS HOUSE, आकरशवाणी के पास NEAR ALL INDIA RADIO, नवरंगपुरा
NAVARANGAPURA, अहमदाबाद AHMEDABAD-380009
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व्यापार सूचना स 04/2016/ST

Trade Notice No. 04/ 2016/ST

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

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 संख्या	दिनांक	फा संख्या
1	46/2016-Service Tax	09.11.2016	354/149/2016-TRU
2	47/2016-Service Tax	09.11.2016	354/149/2016-TRU
3	48/2016-Service Tax	09.11.2016	354/149/2016-TRU
4	49/2016-Service Tax	09.11.2016	354/149/2016-TRU
5	202/12/2016- Service Tax	09.11.2016	354/149/2016-TRU

अधिसूचना/ अधिसूचनाएँ स्वतः स्पष्ट हैं।

Circulars are 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 मण्डल और क्षेत्रीय सलाहकार समिति / लोक शिकायत समिति के सदस्यों से यह अनुरोध किया जाता है कि वे इसे अपने सदस्यों / विनिर्माताओं 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

केन्द्रीय उत्पाद शुल्क
अहमदाबाद-3

फा.सं. IV/16-12/STC/TN/2016

दिनांक :17.11.2016

प्रतिलिपि प्रेषित: प्रशासनिक अधिकारी, केउशु, अहमदाबाद-3 को, विभागीय डाक सूची के अनुसार इस परिपत्र का परिसंचरण करने के लिए।

Copy to: Administrative Officer (ADM), C.Ex., H.Q., A'bad-III, for circulation of this Circular as per mailing list of Department.

2. The Superintendent, System, H.Q., C.Ex. Ahmedabad to upload on website.

**{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. 46/2016-Service Tax

New Delhi, the 9th Novemeber, 2016

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, 2016.
(2) They shall come into force on the 1st day of December, 2016.
2. In the Place of Provision of Services Rules, 2012,-
 - (i) in rule 2, for clause (l), following clause shall be substituted, namely:-
'(l) "online information and database access or retrieval services" has the same meaning as assigned to it in clause (ccd) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994;';
 - (ii) in rule 3, in the proviso, after the words "in case", the words "of services other than online information and database access or retrieval services, where" shall be inserted;
 - (iii) in rule 9, clause (b) shall be omitted.

[F. No. 354/149/2016-TRU]

**(Anurag Sehgal)
Under Secretary to the Government of India**

Note:- The principal rules were published in the Gazette of India, Extraordinary, *vide* notification No. 28/2012 - Service Tax, dated the 20th June, 2012 *vide* number G.S.R. 470 (E), dated the 20th June, 2012 and last amended by notification No.14/2014 - Service Tax, dated the 11th July, 2014 *vide* number G.S.R. 483 (E), dated the 11th July, 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. 47/2016-Service Tax**

New Delhi, the 9th November, 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), 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,-

(a) in the opening paragraph, in entry 34, after clause (c), the following proviso shall be inserted, namely,-

“Provided that the exemption shall not apply to online information and database access or retrieval services received by persons specified in clause (a) ;”;

(b) in paragraph 2, after clause (xaa), the following clause shall be inserted, namely: -

‘(xab) “online information and database access or retrieval services” has the same meaning as assigned to it in clause (ccd) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994;’.

2. This notification shall come into force on the 1st day of December, 2016.

[F. No. 354/149/2016-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 40/2016 - Service Tax, dated the 6th September, 2016 *vide* number G.S.R. 857 (E), dated the 6th September, 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. 48/2016-Service Tax,

New Delhi, the 9th November, 2016

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 (Fourth Amendment) Rules, 2016.

(2) They shall come into force on the 1st day of December, 2016.

2. In the Service Tax Rules, 1994,-

(i) in rule 2, in sub-rule (1),-

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

‘(ccba) “non-assesse online recipient” means Government, a local authority, a governmental authority or an individual receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory;

Explanation.- For the purposes of this clause, “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;’;

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

‘(ccd) “online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology and includes electronic services such as,-

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music, etc.);
- (vi) digital data storage; and
- (vii) online gaming;'

(c) in clause (d),-

(i) in sub-clause (i),-

(a) in item (G), after the words "taxable service", the words "other than online information and database access or retrieval services," shall be inserted;

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

"(H) in relation to services provided or agreed to be provided by way of online information and database access or retrieval services, by any person located in a non-taxable territory and received by any person in the taxable territory other than non-assesse online recipient, recipient of such service;"

(ii) in sub-clause (ii), the following provisos shall be inserted, namely:-

"Provided that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, provider of service located in a non-taxable territory shall be the person liable for paying service tax:

Provided further that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, an intermediary located in the non-taxable territory including an electronic platform, a broker, an agent or any other person, by whatever name called, who arranges or facilitates provision of such service but does not provides the main service on his account shall be deemed to be receiving such services from the service provider in non-taxable territory and providing such services to the non-assesse online recipient except when such intermediary satisfies all the following conditions, namely :-

- (a) the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question, its supplier in non-taxable territory and the service tax registration number of the supplier in taxable territory;
- (b) the intermediary involved in the supply does not authorise the charge to the customer or take part in its charge i.e. intermediary neither collects or processes payment in any

manner nor is responsible for the payment between the non-assesse online recipient and the supplier of such services;

- (c) the intermediary involved in the supply does not authorise delivery;
- (d) the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the service provider:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, any person located in taxable territory representing such service provider for any purpose in the taxable territory shall be the person liable for paying service tax:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, if the service provider does not have a physical presence or does not have a representative for any purpose in the taxable territory, the service provider may appoint a person in the taxable territory for the purpose of paying service tax and such person shall be liable for paying service tax:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by any person located in the taxable territory, person receiving such services shall be deemed to be located in the taxable territory if any two of the following non-contradictory conditions are satisfied, namely :-

- (a) the location of address presented by the service recipient via internet is in taxable territory;
- (b) the credit card or debit card or store value card or charge card or smart card or any other card by which the service recipient settles payment has been issued in the taxable territory;
- (c) the service recipient's billing address is in the taxable territory;
- (d) the internet protocol address of the device used by the service recipient is in the taxable territory;
- (e) the service recipient's bank in which the account used for payment is maintained is in the taxable territory;
- (f) the country code of the subscriber identity module (SIM) card used by the service recipient is of taxable territory;
- (g) the location of the service recipient's fixed land line through which the service is received by the person, is in taxable territory:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, a person receiving such services shall be deemed to be a non-assesse online recipient, if such person does not have service tax registration under these rules.”;

(ii) in rule 4, in sub rule (1), after third proviso, the following proviso shall be inserted, namely:-

“Provided also that a person located in non taxable territory liable for paying the service tax in the case of online information and database access or retrieval services may make an application for registration in form ST-1A for registration within a period of thirty days from the date on which the service tax under section 66B of the Act is levied or the person located in non taxable territory has commenced supply of taxable services in the taxable territory in India and notwithstanding anything contrary in these rules, the registration shall be deemed to be granted in form ST-2A from the date of receipt of the application.”;

(iii) in rule 4A, in sub-rule 1, after the sixth proviso, the following proviso shall be inserted, namely:-

“Provided also that in case of online information and database access or retrieval services provided or agreed to be provided in taxable territory by a person located in the non-taxable territory, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, but containing name and address of the person receiving taxable service to the extent available and other information in such documents as required under this sub-rule.”;

(iv) in rule 7, in sub-rule (1) after the letters and figure “ST-3A”, the word, letters and figure “or ST-3C” shall be inserted;

(v) after Form ST-1, the following Form shall be inserted, namely :-

“FORM ST- 1A

[Application form for registration under section 69 of the Finance Act, 1994 (32 of 1994) for person in non-taxable territory providing online information and database access or retrieval services in India]

(Please tick appropriate box below)

New Registration

Amendments to information declared by the existing Registrant.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Phone Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) e-mail ID

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Category of Registrant

(i) Person liable to pay service tax

(ii) Online information and database access or retrieval services provider whose aggregate value of such services provided in taxable territory in a financial year exceeds nine lakh rupees.

5. Name, Designation, Address, Phone Number and email ID of the Authorised Signatory/Signatories:

(i) Name

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(ii) Designation

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Phone Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) e-mail ID

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Name, Designation, Address, PAN, Phone number and email ID of the Authorised agent in the taxable territory (if any):

(i) Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Designation

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Address

2. Address of the business premises:

Unit No.	<input type="text"/>	Complex (If applicable)	<input type="text"/>
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Street No.	<input type="text"/>	Street/ Farm Name	<input type="text"/>
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Suburb/ District	<input type="text"/>
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City/ Town	<input type="text"/>
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Pin Code	<input type="text"/>
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Registered Physical Address

Country (Full Name):

3. This certificate is issued incorporating the changes intimated by the applicant and the previous certificate of registration bearing Registration Number _____ issued on _____ stand cancelled.

Place:

Date:

Name and Designation of the Central Excise
Official with official seal

CC : (by e-mail) to the Pay and Accounts Officer (Commissionerate Name)";

(vii) after Form ST-3B, the following Form shall be inserted, namely,-

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Note: "non-assesse online recipient" means Government, a local authority, a governmental authority or an individual receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.

Part C – Service Tax Payable

S.No	Tax	Amount in Indian Rupees
C1	Service Tax Payable	Total of values mentioned under Column 8 of table under Part-B
C2	Swachh Bharat Cess Payable	Total of values mentioned under Column 9 of table under Part-B
C3	Krishi Kalyan Cess Payable	Total of values mentioned under Column 10 of table under Part-B

Part D – Service tax Paid in Advance

Amount of Service tax paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1. S.No	2. Challan No	3. Date	4. Amount
1.			
2.			
3.			
D4	Total Service tax paid in Advance		Σ

Part E – Swachh Bharat Cess Paid in Advance

Amount of Swachh Bharat Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1. S.No	2. Challan No	3. Date	4. Amount

1.			
2.			
3.			
E1	Total Swachh Bharat Cess paid in Advance		Σ

Part F – Krishi Kalyan Cess Paid in Advance

Amount of Krishi Kalyan Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1. S.No	2. Challan No	3. Date	4. Amount
1.			
2.			
3.			
E1	Total Krishi Kalyan Cess Paid in Advance		Σ

Part G – Service Tax paid consequent to the point of taxation

Amount of service tax paid consequent to the point of taxation:

1. S.No	2. Challan No	3. Date	4. Amount
1.			
2.			
3.			

Gf	Total service tax paid consequent to the point of taxation	Σ
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Note: "point of taxation" means the point in time when a service shall be deemed to have been provided as determined under the provisions of Point Of Taxation Rules, 2011.

Part H – Swachh Bharat Cess Paid consequent to the point of taxation

Amount of Swachh Bharat Cess paid consequent to the point of taxation:

1.	2.	3.	4.
S.No.	Challan No.	Date	Amount
1.			
2.			
3.			
HI	Total Swachh Bharat Cess paid consequent to the point of taxation		Σ

Part I – Krishi Kalyan Cess Paid consequent to the point of taxation

Amount of Krishi Kalyan Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S.No.	Challan No.	Date	Amount
1.			
2.			
3.			
II	Total Krishi Kalyan Cess Paid consequent to the point of taxation		Σ

Part J – Total Tax Paid with respect to the taxable services provided in the period for which return is filed

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
S.No	Tax	Advance	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar	Total in Apr- Sep/Oct- Mar	Amount in Indian Rupees
J1	Service Tax Paid									D1 + G1
J2	Swachh Bharat Cess Paid									E1 + H1
J3	Krishat Kalyan Cess Paid									F1 + I1

Part K – Arrears, Interest, Penalty, any other amount etc. Paid

S.No	Month	Apr/ Oct	May/ Nov	Jan/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar	Total
K1	Arrears of Service tax paid							
K2	Amount collected as service tax and paid in terms of section 73A of Finance Act, 1994							
K3	Interest paid							
K4	Penalty paid							
K5	Amount of Late fee paid, if any.							
K6	Any other amount paid (please specify)							
K7	Total amount of service tax arrears, interest, penalty and any other amount, etc. made K7 = (K1+K2+K3+K4+K5+K6)							

L1	Total amount Paid	Σ
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Part M – Self Assessment Memorandum

- (a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.
- (b) I/We have assessed and paid the service tax as per the provisions of the Finance Act, 1994 and the rules made thereunder.
- (c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.
- (d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under rule 7C of the Service Tax Rules, 1994:
- (e) I have been authorised as the person to file the return on behalf of the service provider.

Place:

Date:

(Name and Signature of Assesse or Authorised Signatory)".

[F. No.354/149/2016 -TRU]

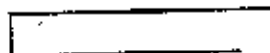
(Anurag Sehgal)
Under Secretary to the Government of India

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. 43/2016-Service Tax, dated the 28th September, 2016 vide number G.S.R. 923 (E), dated the 28th September, 2016.



Central Board of Excise and Customs

Department of Revenue, Ministry of Finance, Government of India



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Principal Commissioners of Customs, Central Excise & Service Tax to furnish information for upgradation of IT Infrastructure under project Saksham as per letter dated 02/11/2016. [View all](#)

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Circular No. 202/12/2016-Service Tax

Departmental Officers

F.No. 354/14/2016-TRU

Government Initiatives

Government of India

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Related Sites

Department of Revenue

Legal Affairs

(Tax Research Unit)

Dated the 9th November, 2016

AAR/ D.G. Audit

To,

Principal Chief Commissioners of Customs and Central Excise (All)

Principal Chief Commissioners of Central Excise & Service Tax (All)

Principal Director General of Goods and Service Tax/System/CEI

Director General of Audit/Tax Payer Services

Principal Commissioners/ Commissioners of Customs and Central Excise (All)

Principal Commissioners/Commissioners of Central Excise and Service Tax (All)

Principal Commissioners/Commissioners of Service Tax (All)

Principal Commissioners/Commissioners LTU/Central Excise/Service Tax (Audit)

Madam/Sir,

Subject: - Withdrawal of exemption from service tax on cross border B2C O/DAR services provided online/electronically from a non-taxable territory to consumers in taxable territory in India-reg.

At present services received in taxable territory in India from outside the taxable territory by Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession are exempted [cross border B2C (business to consumer) services provided in taxable territory]. On the other hand, services received by other persons in taxable territory from non-taxable territory [cross border B2B (business to business) services] are taxable under reverse charge i.e. service recipient in taxable territory pays tax. Further, in view of Place of Provision of Service Rules, 2012 rule 9(b), with respect to online information and database access or retrieval services [O/DAR], the place of supply is location of service provider and thus such cross border B2B/B2C services provided by a person in non-taxable territory and received by a person in taxable territory are outside the levy of service tax.

2. In this context, kind attention is invited to notification No. 46/2016-ST, 47/2016-ST, 48/2016-ST and 49/2016-ST all dated 9th November, 2016. These notifications shall come into force with effect from 1st December 2016, whereby service tax would be chargeable on online information and database access or retrieval [O/DAR] services provided by any person located in non-taxable territory and received by Government, local authority, governmental authority, or an individual in relation to any purpose other than commerce, industry or any other business or profession [cross border B2C (business to consumer) O/DAR services provided in taxable territory]. Online information and database access or retrieval [O/DAR] services have been re-defined in Service Tax Rules, 1994 to include electronic services. In this regard, there may be many questions in the mind of service providers in the non-taxable territory, recipients in the taxable territory and other stakeholders, in respect of various aspects pertaining to the taxation of such services. Accordingly, the following clarifications are issued:-

Sl. No.	Issue	Clarification
1.	What is taxable territory?	<ul style="list-style-type: none"> Taxable territory has been defined in section 65B of the Finance Act, 1994 as the territory to which the Finance Act, 1994 applies i.e. the whole of territory of India other than the State of Jammu and Kashmir. India includes not only the land mass but its territorial waters, continental shelf, exclusive economic zone or any other maritime zone as defined in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1978; the sea-bed and the subsoil underlying the territorial waters; the air space above its territory and territorial waters; and the installations, structures and vessels located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof.
2.	What do we mean by cross border B2C services provided in the taxable territory?	It means those services where the service provider is in non-taxable territory and the service recipient is Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession (located in the taxable territory in India) and the place of provision of such services as determined by the application of Place of Provision of Service Rules, 2012, is in the taxable territory in India.
3.	Are all cross border B2C services provided in the taxable territory made taxable with effect from 1 st December, 2016?	No, Only cross border B2C O/DAR services provided in the taxable territory have been made taxable w.e.f 1 st December, 2016. Other cross border B2C services continue to be exempted. Further, cross-border B2B services have been taxable since prior to 1 st December, 2016, under reverse charge mechanism.

4. Do **OIDAR** services have the same meaning as defined in the Place of Provision of Services Rules, 2012? If no, what do we mean by **OIDAR** services?
- No. The existing definition of **OIDAR** services given in PoPSR, 2012 [clause (f) of rule 2] has been redefined to assign the **OIDAR** services the same meaning as assigned to it in the clause (cod) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994 [inserted vide notification No. 48/2016-ST].
5. What do we mean by **Cross Border B2C OIDAR** services provided in taxable territory in India?
- **Cross border B2C OIDAR** services means online information and database access or retrieval services provided by a person located in non-taxable territory to a non assessee online recipient in taxable territory in India.
 - Non assessee online recipient has been defined in Service Tax Rules, 1994 [rule 2(1)(ccba)] to mean Government, a local authority, a governmental authority or an individual receiving **OIDAR** services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory [notification No. 48/2016-ST refers].
6. • Is there any change regarding **cross border B2B** [business to business] services provided in India?
• Will the **cross border B2B OIDAR** services provided in taxable territory in India to a business entity be taxed under forward charge or reverse charge?
- No. The current dispensation of taxing **cross border B2B** services under reverse charge mechanism i.e. the recipient business entity pays service tax, continues.
 - **Cross border OIDAR** services provided in taxable territory in India to a business entity will be taxed under reverse charge i.e. the business entity receiving the services will pay tax under reverse charge.

7. Service recipient in taxable territory receiving cross border B2C services	Service	Taxable/Exempted	Taxing Mechanism	Person liable to pay tax
Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession	OIDAR	Taxable [w.e.f. 01.12.2016]	Forward charge	Service provider in non-taxable territory
Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession	Other than OIDAR	Exempted	Exempted	Exempted
Other than Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession	All including OIDAR	Taxable	Reverse Charge	Service recipient in taxable territory

8. What are the changes made in statutory/legal provisions and when are these coming into effect?
1. Notification Nos. 46/2016-ST, 47/2016-ST, 48/2016-ST and 49/2016-ST have been issued on 9th November, 2016 to effect these changes.
 2. These changes will however, come into force with effect from 1st December, 2016.
9. What are the changes made in the Place of Provision of Services Rules, 2012 [PoPSR] and what are its implications?
1. Vide notification No. 46/2016-ST, the Place of Provision of Services Rules, 2012 [PoPSR] are being amended with effect from 1st December, 2016.
 - i. to assign the **OIDAR** services the same meaning as assigned to it in the clause (cod) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994 [inserted vide notification No. 48/2016-ST].
 - ii. to amend proviso of rule 3 of PoPSR so as to make the proviso inapplicable to **OIDAR** services.
 - iii. to omit the clause (b) of rule 8 of PoPSR.
 2. As a result, default rule 3 of PoPSR will be applicable in such cases from 1st December, 2016, whereby the place of provision of a service is the location of recipient of services i.e. **cross border B2B/B2C OIDAR** services received by a person located in taxable territory will be leviable to service tax in the taxable territory. In order to avoid any confusion, the existing proviso to rule 3 of PoPSR has been made inapplicable for **OIDAR** services.

Even though the cross Vide notification No. 47/2016-ST, the existing exemption (Sl. No. 34(a) of notification No. 25/2012-

10. border QIDAR services are being made taxable to service tax with effect from 1st December, 2016, will these services not get exempted by means of any existing exemption?
11. What is the definition of QIDAR services?
12. Do QIDAR services include all services mediated by information technology over internet or electronic network?
13. What services would NOT be considered as QIDAR services?
14. What type of services will be covered under QIDAR services?
- 15.
- | Service | Whether Provision of service mediated by information technology over the internet or an electronic network | Whether it is Automated and impossible to ensure in the absence of information technology | QIDAR service |
|---|--|---|---------------|
| Pdf document manually emailed by provider | Yes | No | No |
| Pdf document automatically emailed by providers system | Yes | Yes | Yes |
| Pdf document automatically downloaded from site | Yes | Yes | Yes |
| Stock photographs available for automatic download | Yes | Yes | Yes |
| Online course consisting of pre-recorded videos and downloadable pdfs | Yes | Yes | Yes |
| Online course consisting of pre- | Yes | No | No |

ST] to services provided by a person located in a non-taxable territory and received by Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession, will not be available for QIDAR services received by such persons w.e.f 1st December, 2016. QIDAR services have been assigned the same meaning as assigned to II in the clause (cod) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994 [inserted vide Notification no. 48/2016-ST].

Online Information and database access or retrieval [QIDAR] services have been defined in Service Tax Rules, 1994, rule 2(i)(cod) to mean services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology and includes electronic services such as:-

- i. advertising on the internet;
- ii. providing cloud services;
- iii. provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet;
- iv. providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network;
- v. online supplies of digital content (movies, television shows, music, etc.);
- vi. digital data storage; and
- vii. online gaming.

Using the internet, or some electronic means of communication, just to communicate or facilitate outcome of service does not always mean that a business is providing QIDAR services.

Indicative list of non-QIDAR services

- i. Supplies of goods, where the order and processing is done electronically
- ii. Supplies of physical books, newsletters, newspapers or journals
- iii. Services of lawyers and financial consultants who advise clients through email
- iv. Booking services or tickets to entertainment events, hotel accommodation or car hire
- v. Educational or professional courses, where the content is delivered by a teacher over the internet or an electronic network (in other words, using a remote link)
- vi. Online physical repair services of computer equipment
- vii. Advertising services in newspapers, on posters and on television

QIDAR services covers services which are automatically delivered over the internet, or an electronic network, where there is minimal or no human intervention. In practice, this can be either:

- i. where the provision of the digital content is entirely automatic eg. a consumer clicks the Buy Now button on a website and either:
 - the content downloads onto the consumers device, or
 - the consumer receives an automated e-mail containing the content
- ii. where the provision of the digital content is essentially automatic, and the small amount of manual process involved doesn't change the nature of the supply from an QIDAR service

All electronic services that are provided in the ways outlined above are QIDAR services.

Examples of services whether or not QIDAR services

recorded videos and downloadable pdfs plus support from a live tutor

Individually commissioned content sent in digital form eg. photographs, reports, medical results	Yes	No	No
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Indicative List of C2DAR services

16.

1. Website supply, web-hosting, distance maintenance of programmes and equipment;

- (a) Website hosting and webpage hosting;
- (b) automated, online and distance maintenance of programmes;
- (c) remote systems administration;
- (d) online data warehousing where specific data is stored and retrieved electronically;
- (e) online supply of on-demand disc space.

2. Supply of software and updating thereof;

- (a) Accessing or downloading software (including procurement/accountancy programmes and anti-virus software) plus updates;
- (b) software to block banner adverts showing, otherwise known as Bannerblockers;
- (c) download drivers, such as software that interfaces computers with peripheral equipment (such as printers);
- (d) online automated installation of filters on websites;
- (e) online automated installation of firewalls.

3. supply of images, text and information and making available of databases;

- (a) Accessing or downloading desktop themes;
- (b) accessing or downloading photographic or pictorial images or screensavers;
- (c) the digitised content of books and other electronic publications;
- (d) subscription to online newspapers and journals;
- (e) weblogs and website statistics;
- (f) online news, traffic information and weather reports;
- (g) online information generated automatically by software from a specific data input by the customer, such as legal and financial data, (in particular such data as continually updated stock market data, in real time);
- (h) the provision of advertising space including banner ads on a website/web page;
- (i) use of search engines and Internet directories.

4. supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events;

- (a) Accessing or downloading of music on to computers and mobile phones;
 - (b) accessing or downloading of jingles, excerpts, ringtones, or other sounds;
 - (c) accessing or downloading of films;
 - (d) downloading of games on to computers and mobile phones;
 - (e) accessing automated online games which are dependent on the Internet, or other similar electronic networks, where players are geographically remote from one another.
- (5) supply of distance teaching.

- (a) Automated distance teaching dependent on the Internet or similar electronic network to function and the supply of which requires limited or no human intervention, including virtual classrooms, except where the Internet or similar electronic network is used as a tool simply for communication between the teacher and student;
- (b) workbooks completed by pupils online and marked automatically, without human intervention.

17. Who shall be liable to collect and discharge the service tax liability in cases of provision of cross border B2C C2DAR services? Service providers providing C2DAR services to a non-assessee online recipient in taxable territory would be responsible for collection of service tax and remitting the same to the Government of India. However, the service provider in the non-taxable territory may appoint an agent in the taxable territory who will be person liable for paying service tax.

18. When will the liability to collect and discharge service tax for providing cross border B2C services in taxable territory, be on an intermediary/electronic platform and not on service provider in the non-taxable territory?

- When an intermediary located in the non-taxable territory including an electronic platform, arranges or facilitates provision of cross border B2C C2DAR service but does not provide the main service on his account, the intermediary shall be deemed to be receiving such services from the service provider in non-taxable territory and providing such services to the non-assessee online recipient except when such intermediary satisfies all the following conditions, namely:-
 1. the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the provision clearly identifies the service in question, its provider in non-taxable territory and the service tax registration number of the provider in taxable territory;
 2. the intermediary involved in the provision does not authorise the charge to the customer or take part in its charge i.e. intermediary neither collects or processes payment in any manner nor is responsible for the payment between the non-assessee online recipient and the provider of such services;
 3. the intermediary involved in the provision does not authorise delivery;
 4. the general terms and conditions of the provision are not set by the intermediary involved in the provision but by the service provider;

Thus, in the context of cross border B2C OGDAR services provided to individual consumers, either the underlying supplier of services or the intermediary/digital platform operator, depending on who is seen to be providing the electronic services, would be required to collect service tax from consumers and remit the tax to the Government.

- When the service provider in non-taxable territory is represented for any purpose in taxable territory by a person, then such person is deemed to be the person liable for paying service tax [notification No. 48/2016-ST refers].

19. What is the aggregator model in the context of the cross-border provision of electronic services in the B2C context?
- If the electronic market place owner enables a potential customer to connect with persons providing service of a particular kind under the brand name or trade name of the market place owner, he is covered under the aggregator model. The aggregator is either required to have a physical presence in India or is required to appoint a person in India to discharge the compliance liability on his behalf.
20. If the owner of market place is acting merely as an intermediary, is he liable to register and pay service tax? If not, then on whom does this liability rest?
- If the intermediary successfully establishes that he is merely an intermediary by satisfying the conditions as discussed at Sl. No. 18 above, the actual provider of OGDAR services in non-taxable territory shall be required to register and discharge service tax liability.
- If intermediary does not satisfy the said conditions, the intermediary will be deemed to be receiving and providing cross border OGDAR services in taxable territory and thus liable for collecting service tax from consumers in taxable territory and depositing with the Government of India. However, the intermediary services provided by such intermediary (as defined under Provision of Place of Service Rules) for which it charges fee from the service provider will continue to be non-taxable, provided the intermediary falls in non-taxable territory.
21. Is there any deeming provision for the provider of online information and database access or retrieval services/electronic services?
- There is a presumption that for each transaction in the supply chain between an OGDAR services/electronic services provider and the end consumer, each intermediary (such as a content aggregator) is deemed to have received and provided the said service provided the conditions discussed at Sl. No. 18 above are not satisfied. To give effect to the above, a proviso has been inserted in the Service Tax Rules in Rule 2 (1) (d) (ii) [notification No 48/2016-ST refers].
22. Please give an example where the intermediary is the person liable to pay service tax.
- For example, a business, which provides the applications through its website would be deemed to be providing these applications to the final customer if any of the conditions mentioned at Sl. No. 18 are not fulfilled. Therefore business providing the applications through its website would be responsible for taking registration with CBEC and paying service tax and not the business that owns/makes the applications (content owner).
23. Please give an example of service procured from individual or market place?
- In some instances, the service may be supplied directly by the owner of the electronic content to the final consumer. For instance, an individual purchases a song directly from an independent artist via his or her website. Such owner shall be responsible for taking registration and payment of service tax. Other situations may involve transactions between multiple intermediaries. For instance, in the case of a ring tone, the content owner may enter into a licensing agreement with an aggregator of ring tones who in turn enters into agreements with mobile telecom providers that provides these ring tones to their mobile customers. Here, telecom operator shall be responsible for taking registration and collection of service tax from customers and payment of the same to the Government of India. Similar arrangements exist when creators of applications contract with applications stores or platforms from where customers purchase these applications by paying to the store or the platform via which the applications was bought. Here, application store or platform shall be responsible for taking registration and collection of service tax from customers and payment of the same to the Government of India.
24. Who is considered as not taking part in providing the service of OGDAR services?
- In the following situations, taxable persons involved in the provision of service of online information and database access or retrieval services cannot be deemed as taking part in the said provision:-
- i. provider of payment services (e.g. a credit card company) is not deemed as taking part in the provision of the said service to the final customer if that provider only processes the payment.
 - ii. The internet provider is not taking part in the provision of the said service when he is only making the internet network available for carrying of the content and/or collection of payment (via wi-fi, cable, satellite, other).
 - iii. In cases where a mobile operator only performs the functions of carrying the content and/or processing the payment (in the same way that an internet provider makes the internet network available), that mobile operator should be treated in the same way and not as providing the said service of online information and database access or retrieval services. If, however, a mobile operator is involved in any way other than that described above (carrying of the content or processing of payment) his participation cannot be disregarded. In other words, his involvement in the provision of the service would then become sufficiently predominant and therefore he should be seen as taking part in the supply. One of the tests which should help to identify whether a mobile operator takes part in the cross-border provision of service is to verify whether the network is essential for the provision of the said service. Another possible point is to verify whether the payment collection covers only a simple charge to a bill.
 - iv. There is no doubt that where an application store or a portal puts up such electronic service for supply, it must be seen as predominantly involved in the provision of that service and it should therefore be regarded as taking part in the supply. The fact that there is an additional intermediary taking part in that supply who is placed between the app store or portal and the final customer (e.g. a mobile operator), does not automatically change the situation of the app store or portal.
25. What would be the basis to determine
- In order for a taxpayer or a tax authority to determine whether a person is taking part in the provision of online information and database access or retrieval services provided through a

- whether a person is taking part in the provision of cross-border online database service?
- telecommunications network, an electronic interface or a web portal, the facts and the nature of the contractual relations need to be examined. If there is a contradiction between contractual arrangement and economic reality, then the latter will prevail. This means that even though there is a contract to the contrary but the intermediary involved in the supply authorises the charge to the customer or takes part in its charge i.e. intermediary collects or processes payment in any manner and is responsible for the payment between the non-assesse online recipient and the supplier of such services. Further, the intermediary involved in the supply does authorise delivery of online information and database access or retrieval services:
26. Whether registration of the service provider would be mandatory?
- Registration of suppliers of cross border B2C Q/DAR services in India is mandatory in India. If the service provider does not have a physical presence in India, then he can appoint an authorized person/agent to comply with the service tax laws and remit tax to the Government. In case the service provider is represented by authorized person or agent, such person may be allowed to take registration on behalf of service provider and comply with all service tax provisions on behalf of such service provider.
27. How can the service provider located in non-taxable territory providing cross border Q/DAR services, identify that the service recipient is in taxable territory and whether the service recipient in taxable territory is non-assesse online recipient or not?
- Person receiving such services shall be deemed to be located in the taxable territory if any two of the following non-contradictory conditions are satisfied, namely:-
1. the location of address presented by the service recipient via internet is in taxable territory;
 2. the credit card or debit card or store value card or charge card or smart card or any other card by which the service recipient settles payment has been issued in the taxable territory;
 3. the service recipient's billing address is in the taxable territory;
 4. the internet protocol address of the device used by the service recipient is in the taxable territory;
 5. the service recipient's bank in which the account used for payment is maintained is in the taxable territory;
 6. the country code of the subscriber identity module (SIM) card used by the service recipient is of taxable territory;
 7. the location of the service recipient's fixed land line through which the service is received by the person, is in taxable territory.
- Further, the person in the taxable territory receiving such services shall be deemed to be non-assesse online recipient if such person does not have a service tax registration in the taxable territory.
[notification No.48/2016-ST refers]
28. Which authority will be the administrative authority under CBEC for the purposes of administration of cross border Q/DAR services provided to non-assesse online recipient in taxable territory?
- Large Taxpayer Unit, Bangalore** (L.TU-Bangalore) under the Central Board of Excise and Customs (CBEC) would be the administrative authority for the purpose of administration of service provider in non-taxable territory providing cross border Q/DAR services provided to non-assesse online recipient in taxable territory.
29. What is procedure of registration?
- First download firefox software.
Go to site <https://www.aces.gov.in/> It will open home page for ACES. Click Service Tax. It will open login window. Click on new user to click here. Fill in the details such as user ID (which you want), name, mobile number, email etc. It will generate user ID and password, which shall be delivered on e-mail provided. Login again with login ID and password. Complete registration formalities in Form ST 1A and submit. It will generate non-PAN based registration number and acknowledgment. Registration in FORM ST 2A shall be deemed to be issued from the date of application. Download and keep it. Physical registration shall be delivered in PDF format by email/post.
30. How registration would be granted in absence of PAN? What is PAN?
- Special registration procedure is being provided, which will be based on country code/registration/business number obtained by such service provider in the country of incorporation. This details of this procedure would soon be available on cbec.gov.in.
PAN (Permanent Account Number) is a ten-digit alphanumeric number allotted by Income Tax Department of Government of India.
31. Whether the application for registration and other documents would be required to be submitted in physical form?
- Documents, such as copy of certificate of registration/incorporation would be accepted in PDF format, which may be forwarded to the authority granting registration via Email. Further, a simple declaration by the service provider stating and affirming that they would charge service tax from the individual customers in India and deposit the same with Government of India through internet is required.
32. How to deposit service tax and file service tax returns?
- Payment of service tax would be made online as in case of other resident service providers in the taxable territory electronically through internet banking on web site <https://www.aces.gov.in/>. Such service providers would file ST-3C returns online as done by other service providers located in India electronically through internet banking on web site <https://www.aces.gov.in/>.
33. Whether threshold exemption of Rs. 10 lakh should apply to such transactions?
- Service providers in non-taxable territory may seek registration under rule 4 of the Service Tax Rules, 1994 in form ST 1A, within 30 days from 1st December, 2016, if they crossed threshold of Rs. 10 lakh in the previous financial year, i.e. in 2015-16 for provision of any taxable service in India and service tax liability would arise after crossing the threshold.
34. Whether such services would be considered as non-
- One of the conditions for availing small scale exemption [notification No. 33/2012-ST refers] is that the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakh rupees in the preceding financial year. Cross border B2C

- taxable services for the previous years and benefit of Rs. 10 lakh would be available in current financial year?
- services were taxable. However, such services when provided by a person in non-taxable territory to non-assessee online recipient were exempted. If total turnover of such services crossed Rs.10 lakh in previous year, the small exemption benefit would not be admissible.
35. Most of the online services are branded services. Whether small scale exemption would be available to the said service providers?
- Small scale exemption is not applicable to taxable services provided by a person under a brand name or trade name, whether registered or not, of another person. [notification No. 33/2012-ST refers]
- [Brand name or trade name has been defined in the said notification to mean a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as an invented word or writing, or a symbol, monogram, logo, label, signature, which is used for the purpose of indicating, or so as to indicate a connection, in the course of trade, between a service and some person using the name or mark with or without any indication of the identity of that person.]
36. How would the service provider in non-taxable territory compute the value of his/her turnover in Indian rupees?
- The value of taxable service would be calculated on the basis of the rate of exchange, which shall be the applicable rate of exchange as per the generally accepted accounting principles on the date when point of taxation arises in terms of the Point of Taxation Rules, 2011 (Rule 11 of Service Tax Rules). The point of taxation (or tax point, as it is called in certain jurisdictions) in the instant case would generally be earliest of the following three events of issuance of invoice or receipt of payment or completion of provision of service.
37. Whether the foreign supplier would be eligible for input tax credits?
- No
38. Whether the individual consumer of cross border service necessarily has to be an Indian resident for the service tax liability to arise?
- No. It is not necessary for the service recipient to be an Indian resident for the service tax liability to arise. The person in taxable territory receiving such services should satisfy any two of the non-contradictory conditions specified in Sl. No. 27 above.
39. What are the requirements of record keeping?
- The data to be recorded would be limited to what is required to satisfy that the tax for each provision of service has been charged and accounted for appropriately. The information that is available to service provider in the course of their normal business activity would be relied upon. This would be limited to the type of service, the date of the service, the service tax payable and the information used to determine the place where the customer has her usual residence.
40. What are the provisions relating to invoice?
- In case of online information and database access or retrieval services provided or agreed to be provided in taxable territory by a person located in the non-taxable territory, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, but containing name and address of the person receiving taxable service to the extent available and other information in such documents as required under sub-rule (1) of rule 4A of the Service Tax Rules, 1994. [notification No.48/2016-ST refers]
41. When does the liability of service provider located in non-taxable territory arise? How would he/she pay the tax?
- The liability to pay service tax is determined under Point of Taxation Rules, 2011. On or after 1st December, 2016 service provider would charge total tax of 15% [Service tax 14%+ Swachh Bharat Cess 0.5% + Krishi Kalyan Cess 0.5%] along with consideration for online information and database access or retrieval services. This tax shall be deposited with the Central Government by the 6th day of the following month in which service was provided. Duty may be deposited electronically through internet banking on web site <https://www.acces.gov.in/>.
42. What evidence would the service provider have that he/she has paid his/her tax?
- The service provider is required to visit the website <https://www.acces.gov.in/> for paying his/her tax. She would be required to opt for e-payment. As on date e-payment facility is available with respect to Indian banks only. On electronic payment of service tax a challan will be generated which will be the proof of having made the service tax payment.
43. Whether the service provider is allowed to appoint a representative to discharge his/her liabilities and responsibilities?
- It has been provided that in case of OBDAR services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assessee online recipient, any person located in taxable territory representing such service provider for any purpose in the taxable territory shall be the person liable for paying service tax (notification No.48/2016-ST refers).
44. How many returns are required to be filed and what is the frequency of returns?
- The taxable person shall submit a half-yearly return in Form ST-3C electronically for the months covered in the half-yearly return by the 25th of the month following the particular half-year.
45. In case of doubt who should you correspond with?
- Any issues or doubts which may arise or any omission/error observed may kindly be brought to the notice of Shri Ram Tirath, Member (Budget), Phone No.011-23094786, Sh. Amitabh Kumar, Joint Secretary (TRU-II), at amitabh.kumar@nic.in, Phone Number 011-23093027, Dr. Somesh Chander, Director at somesh_chander@nic.in, Phone No. 011-23095522, or Dr. Abhishek Chandra Gupta, Technical Officer - TRU at abhishek.gupta@nic.in, Ph. 011-23085547.
46. Which authority is mandated to collect the service tax for the Government of India?
- CBEC is mandated to collect the service tax for the Government of India. All details regarding policy, rules, regulations, notifications etc are available at <http://www.cbec.gov.in/>.
- CBEC is a part of the Department of Revenue under the Ministry of Finance, Government of India. CBEC deals with, inter alia, the tasks of formulation of policy concerning levy and collection of Customs & Central Excise duties and Service Tax, prevention of smuggling and administration of matters relating to Customs, Central Excise and Service Tax.

3. All concerned are requested to acknowledge the receipt of this circular. Efforts should be made to identify service providers located in non-taxable territory providing cross border B2C OVDAR services in taxable territory by taking help of advertisements of such service providers appearing in newspapers, internet websites, social networking platforms etc.. Details of such service providers located in non-taxable territory should be intimated to Principal Commissioner, LTU-Bengaluru and such service providers should be contacted through email and informed about the service tax liability and compliance mechanism.

4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,
 (Dr. Abhishek Chandra Gupta)
 Technical Officer (TRU)
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For Point of Taxation rules, 2011 (as amended), Click here



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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. 49/2016-Service Tax**

New Delhi, the 9th November, 2016

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:-

In the said notification,-

- (a) in paragraph I, in clause (B), after the words "located in the taxable territory", the words "other than non-assesse online recipient" shall be inserted;
- (b) in paragraph (II), in the TABLE, against Sl. No. 10, in the entry under column (2), after the words "located in the taxable territory", the words "other than non-assesse online recipient" shall be inserted;
- (c) after *Explanation II*, following shall be inserted, namely:-

Explanation III. For the purposes of this notification, "non-assesse online recipient" has the same meaning as assigned to it in clause (ccba) of sub-rule 1 of rule 2 of Service Tax Rules, 1994.

- 2. This notification shall come into force on the 1st day of December, 2016.

[F. No. 354/149/2016-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. 34/2016-Service Tax, dated the 6th June, 2016 *vide* number G.S.R. 577(E), dated the 6th June, 2016.