



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
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TRADE NOTICE NO. 1/2016-ST

04.02.2016

Subject: Service Tax - Communication of the issue of Notifications amending certain earlier Notifications - Regarding.

The Government of India, Ministry of Finance, Department of Revenue, New Delhi has issued the under-mentioned three Notifications, all dated 03.02.2016 :-

Notification No. and date	Subject in brief
1/2016-S.T. dated 03.02.2016	Seeks to amend Notification No.41/2012-ST dated the 29th June 2012 so as to allow refund of service tax on services used beyond the factory or any other place or premises of production or manufacture of the said goods for the export of the said goods and to increase the refund amount commensurate to the increased service tax rate.
2/2016-S.T. dated 03.02.2016	Seeks to amend Notification No.12/2013-ST dated the 1st July 2013 so as to allow refund of Swachh Bharat Cess paid on specified services used in an SEZ.
3/2016-S.T. dated 03.02.2016	Seeks to amend notification No. 39/2012-ST dated the 20th June 2012 so as to provide for rebate of Swachh Bharat Cess paid on all services, used in providing services exported in terms of rule 6A of the Service Tax Rules.

2. The contents of the above-mentioned three Notifications No.1/2016-S.T., No.2/2016-S.T. and No.3/2016-S.T. dated 03.02.2016 are hereby communicated to all the constituent members of Industry / Trade Associations and Chamber of Commerce.

(Issued from file C. No.IV/16/805/2016-S.T. Policy)

Cecilia 4/2/16
(CECILIA PARTHASARATHI)
Assistant Commissioner (S.T. Policy)

To

As per mailing list.
All Divisions / Ranges under Trichy Commissionerate.
All Sections in Hqrs. Office, Trichy.

Copy to : Computer Centre, Hqrs., Trichy - for uploading the Trade Notice to the website of the Commissionerate.

NOTIFICATION
No. 01/2016-Service Tax

New Delhi, the 3rd February, 2016

G.S.R. (E).- In exercise of the powers conferred by section 93A of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.41/2012 Service Tax, dated the 29th June, 2012, published in the Gazette of India, Extraordinary, vide number G.S.R. 519(E), dated the 29th June, 2012, namely:-

In the said notification,-

(a) in the Explanation,-

(I) In clause (A), for sub-clause (i), the following sub-clause shall be substituted, namely:-

(i) in the case of excisable goods, taxable services that have been used beyond factory or any other place or premises of production or manufacture of the said goods, for their export;

(II) clause (B) shall be omitted;

DESPATCHED
DATED 4/2/16

(b) in the Schedule of rates, in column (4),-

- (i) for the figures 0.04 , wherever they occur, the figures 0.05 shall be substituted;
- (ii) for the figures 0.06 , wherever they occur, the figures 0.07 shall be substituted;
- (iii) for the figures 0.08 , wherever they occur, the figures 0.09 shall be substituted;
- (iv) for the figures 0.12 , wherever they occur, the figures 0.14 shall be substituted;
- (v) for the figures 0.18 , wherever they occur, the figures 0.21 shall be substituted; and
- (vi) for the figures 0.20 , wherever they occur, the figures 0.23 shall be substituted.

[F. No. 332/18/2015-TRU]

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

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 41/2012 Service Tax, dated the 29th June, 2012 vide number G.S.R. 519(E), dated the 29th June, 2012.

NOTIFICATION
No. 02/2016-Service Tax

New Delhi, the 3rd February, 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), 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 makes following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2013 Service Tax, dated the 1st July, 2013 , published in the Gazette of India, Extraordinary, vide number G.S.R. 448(E), dated the 1st July, 2013, namely:-

In the said notification, in paragraph 3, in sub-paragraph (III), after clause (b), the following clause shall be inserted, namely:-

"(ba) the SEZ Unit or the Developer shall be entitled to-

- i. refund of the Swachh Bharat Cess paid on the specified services on which *ab-initio* exemption is admissible but not claimed; and
- ii. the refund of amount as determined by multiplying total service tax distributed to it in terms of clause (a) by effective rate of Swachh Bharat Cess and dividing the product by rate of service tax specified in section 66B of the Finance Act, 1994."

[F. No. 332/18/2015-TRU]

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

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 12/2013 Service Tax, dated the 1st July, 2013, vide number G.S.R. 448 (E), dated the 1st July, 2013 and last amended by notification No. 7/2014 Service Tax, dated the 11th July, 2014 vide number G.S.R. No. 476(E), dated the 11th July, 2014.

NOTIFICATION
No. 03/2016-Service Tax

New Delhi, the 3rd February, 2016

G.S.R. (E).- In exercise of the powers conferred by rule 6A of the Service Tax Rules, 1994, the Central Government, hereby makes following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 39/2012 Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, vide number G.S.R. 481(E), dated the 20th June, 2012, namely:-

In the said notification, in Explanation 1, after clause (c), the following clause shall be inserted, namely:-

- (d) Swachh Bharat Cess as levied under sub-section (2) of section 119 of the Finance Act, 2015 (20 of 2015).

[F. No. 332/18/2015-TRU]

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

Note: The principal notification was published in the gazette of India, Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 39/2012 Service Tax, dated the 20th June, 2012 vide number G.S.R. 481(E), dated the 20th June, 2012.