

[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 20thJune, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 467 (E), dated the 20thJune, 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;”.

[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 20thJune, 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.

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**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.