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SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
No. 8/2016-Service Tax**

New Delhi, the 1st March, 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.26/2012-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. 468 (E), dated the 20thJune, 2012, namely:-

1. In the said notification,

(a) in the first paragraph, in the TABLE, -

(i) for Sl. No. 2 and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)
"2	Transport of goods by rail (other than service specified at Sl. No. 2A below)	30	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.”;

- (ii) after Sl. No. 2 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely :-

(1)	(2)	(3)	(4)
"2A	Transport of goods in containers by rail by any person other than Indian Railways	40	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.";

- (iii) against Sl.No. 3, in column (4), for the entry, the following shall be substituted, namely:-

"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.";

- (iv) against Sl. No. 7, in column (2), for the entry, the following shall be substituted, namely :-

"Services of goods transport agency in relation to transportation of goods other than used household goods.";

- (v) after Sl. No. 7 and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely :-

(1)	(2)	(3)	(4)
"7A	Services of goods transport agency in relation to transportation of used household goods.	40	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken by the

			service provider under the provisions of the CENVAT Credit Rules, 2004.
8	Services provided by a foreman of chit fund in relation to chit	70	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;

(vi) against Sl. No. 9A, in column (2), after item (b) and the entry relating thereto, the following item and entry relating thereto shall be inserted with effect from 1stJune, 2016, namely :-

“(c) a stage carriage”;

(vii) against Sl. No. 10, in column (4), for the entry, the following shall be substituted, namely :-

“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.”.

(viii) 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 in relation to,- (i) a tour, only for the purpose of arranging or booking accommodation for	10	(i) CENVAT credit on inputs, capital goods and input services other than

	any person		<p>input services of a tour operator, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.</p> <p>(ii) The invoice, bill or challan issued indicates that it is towards the charges for such accommodation.</p> <p>(iii) This exemption shall not apply in such cases where the invoice, bill or challan issued by the tour operator, in relation to a tour, includes only the service charges for arranging or booking accommodation for any person but does not include the cost of such accommodation.</p>
	(ii) tours other than (i) above	30	(i) CENVAT credit on inputs, capital goods and input services other than input services of a tour operator, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit

			<p>Rules, 2004.</p> <p>(ii) The bill issued for this purpose indicates that it is inclusive of charges for such a tour and the amount charged in the bill is the gross amount charged for such a tour.”;</p>
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- (ix) for Sl. No. 12 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
“12	Construction of a complex, building, civil structure or a part thereof, intended for a sale to a buyer, wholly or partly except where entire consideration is received after issuance of completion certificate by the competent authority	30	<p>(i) CENVAT credit on inputs used for providing the taxable service has not been taken under the provisions of the CENVAT Credit Rules, 2004.</p> <p>(ii) The value of land is included in the amount charged from the service receiver.”;</p>

- (b) in the Explanation, after paragraph B, the following paragraph shall be inserted, namely:-

“BA. For the purposes of exemption at Serial number 9, the amount charged shall be the sum total of the amount charged for the service including the fair market value of all goods (including fuel) and services supplied by the recipient(s) in or in relation to the service, whether or not supplied under the same contract or any other contract:

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.”.

(c) in the paragraph 2, the clause ‘b’ shall be omitted.

2. Save as otherwise provided, this notification shall come into force on the 1st April, 2016.

[F.No. 334/8/2016 - TRU]

(K. Kalimuthu)

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.13/2015- Service Tax, dated the 19th May, 2015, *vide* G.S.R. 397(E), dated the 19th May, 2015.