

[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. 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;

(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.