

[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)
CENTRAL BOARD OF EXCISE & CUSTOMS
NEW DELHI

NOTIFICATION NO.

02/2016-Service Tax, Dated: February 03, 2016

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.