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**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

New Delhi, the 18<sup>th</sup> February, 2016

**Notification No. 06/2016-Service Tax**

**G.S.R. \_\_\_ (E).** - In exercise of the powers conferred by section 109 of the Finance Act, 2015 (No. 20 of 2015), the Central Government hereby appoints the 1<sup>st</sup> day of April, 2016 as the date on which the provisions of sub-section (1) of section 109 of the said Act shall come into effect.

**[F. No. B-1/10/2015 - TRU]**

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