

[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)
NEW DELHI

New Delhi, the 18th February, 2016

NOTIFICATION NO. 07/2016-Service Tax

GSR .(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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-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. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the opening paragraph,

(i) after entry No. 47, the following shall be inserted, namely-

(48) Services provided by Government or a local authority to a business entity with a turnover up to rupees ten lakh in the preceding financial year.

2. The amendment shall come into effect on 1st April, 2016.

[F. No. B1/10/2015-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. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and last amended by notification No.20/2015 - Service Tax, dated the 21st October, 2015 *vide* number G.S.R. 799(E), dated the 21st October, 2015.