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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

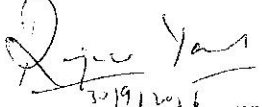
Notification No. 45 /2016-Service Tax

New Delhi, the 30th September, 2016

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G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the first day of April, 2013 and ending with the tenth day of July, 2014 (hereinafter referred to as the said period) according to a practice that was generally prevalent, there was non levy of service tax, on the provision of the service of transportation, by educational institutions as defined in clause (l) of section 66 D of the Finance Act, 1994(32 of 1994) during the said period, to students, faculty and staff of such institutions and this service was liable to service tax, in the said period, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby directs that the service tax payable under section 66B of the Finance Act, 1994 but for the said practice, on the service of transportation, by educational institutions as defined in clause (l) of section 66 D of the Finance Act, 1994(32 of 1994) during the said period, to students, faculty and staff of such institutions, shall not be required to be paid.


30/9/2016
(Rajeev Yadav)

Director to the Government of India
[F.No. 137/73/2015 -Service Tax]