

[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. 49/2016-Service Tax**

New Delhi, the 9th November, 2016

G.S.R.____(E).-In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-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. 472 (E), dated the 20th June, 2012, namely:-

In the said notification,-

- (a) in paragraph I, in clause (B), after the words “located in the taxable territory”, the words “other than non-assesse online recipient” shall be inserted;
- (b) in paragraph (II), in the TABLE, against Sl. No. 10, in the entry under column (2), after the words “located in the taxable territory”, the words “other than non-assesse online recipient” shall be inserted;
- (c) after *Explanation II*, following shall be inserted, namely:-

Explanation III. For the purposes of this notification, “non-assesse online recipient” has the same meaning as assigned to it in clause (ccba) of sub-rule 1 of rule 2 of Service Tax Rules, 1994.’

2. This notification shall come into force on the 1st day of December, 2016.

[F. No. 354/149/2016-TRU]

**(Anurag Sehgal)
Under Secretary to the Government of India**

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 30/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 472(E), dated the 20th June, 2012 and last amended *vide* notification No. 34/2016-Service Tax, dated the 6th June, 2016 *vide* number G.S.R. 577(E), dated the 6th June, 2016.