

**[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. 50/2016-Service Tax

New Delhi, the 22nd November, 2016

G.S.R.---(E).- In exercise of the powers conferred by clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944), read with clause (55) of section 65B of the Finance Act 1994 (32 of 1994), rule 3 of the Central Excise Rules, 2002 and rule 3 of the Service Tax Rules, 1994, the Central Board of Excise and Customs hereby makes further amendments in the notification No. 20/2014-Service Tax, dated the 16th September, 2014, published vide G.S.R. number (E), 648 dated the 16th September, 2014, namely :-

In the said notification, after the proviso, the following shall be inserted, namely:-

“Provided further that in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-assesse online recipient, no officer specified in column (2) of the Table 3 and no officer subordinate to him, other than the officer specified in column (2) against S.No (23) of the said Table and all the officers subordinate to him, shall have the powers under Chapter-V of the Finance Act, 1994 (32 of 1994) and the rules made thereunder.

Explanation.- For the purposes of this notification,-

- (a) “online information and database access or retrieval services” has the same meaning as assigned to it in clause (ccd) of sub-rule (1) of rule 2 of the Service Tax Rules, 1994;
- (b) “non-assesse online recipient” has the same meaning as assigned to it in clause (ccba) of sub-rule (1) of rule 2 of the Service Tax Rules, 1994.”

[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. 20/2014 - Service Tax, dated the 16th September, 2014, *vide* number G.S.R. 648 (E), dated the 16th September, 2014 and last amended *vide* notification No. 1/2015 - Service Tax, dated the 20th January, 2015 *vide* number G.S.R. 44 (E), dated the 20th January, 2015.