

**[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. 53/2016-Service Tax,

New Delhi, the 19th December, 2016

G.S.R..... (E). - In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Fifth Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the official gazette.

2. In the Service Tax Rules, 1994, in rule 4C, in sub-rule (1), the following proviso shall be inserted, namely:-

‘Provided that a person located in non-taxable territory providing online information and database access or retrieval services to a non-assesse online recipient located in taxable territory may issue online invoices not authenticated by means of a digital signature for a period upto 31st January, 2017’

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

(Anurag Sehgal)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 2/94-SERVICE TAX, dated the 28th June, 1994 *vide* number G.S.R. 546 (E), dated the 28th June, 1994 and last amended *vide* notification No. 48/2016-Service Tax, dated the 9th November, 2016 *vide* number G.S.R. 1057 (E), dated the 9th November, 2016.