

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 22/2016-Service Tax

New Delhi, the 13th April, 2016

G.S.R.....(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 amendments 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:-

In the said notification, in the first paragraph,-

- (i) in entry 39, after the words "Services by", the words "Government, a local authority or" shall be inserted;
- (ii) after entry 53, the following entries shall be inserted, namely:-

"54. Services provided by Government or a local authority to another Government or local authority:

Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i),(ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994;

55. Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate;

56. Services provided by Government or a local authority where the gross amount charged for such services does not exceed \square 5000/- :

Provided that nothing contained in this entry shall apply to services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994:

Provided further that in case where continuous supply of service, as defined in clause (c) of rule 2 of the Point of Taxation Rules, 2011, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed \square 5000/- in a financial year;

57. Services provided by Government or a local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract;

58. Services provided by Government or a local authority by way of-

- (a) registration required under any law for the time being in force;
- (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force;

59. Services provided by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for the purposes of agriculture;

60. Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution;

61. Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016:

Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;

62. Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the financial year 2015-16 on payment of licence fee or spectrum user charges, as the case may be;

63. Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).”.

[F. No. 334 / 8 /2016 -TRU]

(Mohit Tiwari)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 25/2012 – Service Tax, dated the 20th June, 2012](#), vide number G.S.R. 467 (E), dated the 20th June, 2012 and was last amended vide [notification number 09/2016 – Service Tax, dated the 1st March, 2016](#) vide number G.S.R. 257(E), dated the 1st March, 2016.