

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 23/2016-Service Tax

New Delhi, the 13th April, 2016

G.S.R.____ (E).- In exercise of the powers conferred by clause (aa) of 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 \(Determination of Value\) Rules, 2006](#), namely:—

1. (1) These rules may be called the **Service Tax (Determination of Value) Amendment Rules, 2016**.

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

2. In rule 6, in sub-rule (2), in clause (iv), the following proviso shall be inserted namely:-

“Provided that this clause shall not apply to any service provided by Government or a local authority to a business entity where payment for such service is allowed to be deferred on payment of interest or any other consideration.”.

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

(Mohit Tiwari)

Under Secretary to the Government of India

Note:- The principal rules were published vide [notification No.12/2006-Service Tax, dated the 19th April, 2006](#), in the Gazette of India, Extraordinary, vide number [G.S.R.228 \(E\), dated the 19th April, 2006](#) and last amended by [notification No.11/2014-Service Tax, dated the 11th July, 2014](#), vide number [G.S.R.480\(E\),dated the 11th July, 2014](#).