

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 24/2016-Service Tax

New Delhi, the 13th April, 2016

G.S.R.—(E).- In exercise of the powers conferred by clause (a) and clause (hhh) of subsection (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the [Point of Taxation Rules, 2011](#), namely :—

1. (1) These rules may be called the **Point of Taxation (Third Amendment) Rules, 2016**.

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

2. In the [Point of Taxation Rules, 2011](#), in rule 7, after the third proviso, the following proviso shall be inserted namely:-

“Provided also that in case of services provided by the Government or local authority to any business entity, the point of taxation shall be the earlier of the dates on which, –

(a) any payment, part or full, in respect of such service becomes due, as specified in the invoice, bill, challan or any other document issued by the Government or local authority demanding such payment; or

(b) payment for such services is made.”.

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

(Mohit Tiwari)

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. 18/2011 – Service Tax, dated the 1st of March, 2011](#) vide number [G.S.R. 175\(E\) dated the 1st of March, 2011](#) and last amended vide [notification No. 21/2016 – Service Tax dated 30th March, 2016](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number [G.S.R. 370\(E\), dated the 30th March, 2016](#).