

[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

New Delhi, the 1st March, 2013

No.3 /2013 - Service Tax

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* G.S.R. 467 (E), dated the 20th June, 2012, namely:-

In the said notification,-

1. in the opening paragraph,-

(i) in entry 9, for the words “ provided to or by”, the words “provided to ” shall be substituted;

(ii) for entry 15, the following entry shall be substituted, namely:-

“15. Services provided by way of temporary transfer or permitting the use or enjoyment of a copyright,-

(a) covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical or artistic works; or

(b) of cinematograph films for exhibition in a cinema hall or cinema theatre;”;

(iii) for entry 19, the following entry shall be substituted, namely:-

“19. Services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess, other than those having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year;”;

(iv) in entry 20, items (a),(d) and (e) shall be omitted;

(v) for entry 21, the following entry shall be substituted, namely:-

“21. Services provided by a goods transport agency, by way of transport in a goods carriage of,-

(a) agricultural produce;

(b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;

(c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty;

(d) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages;

(e) chemical fertilizer and oilcakes;

(f) newspaper or magazines registered with the Registrar of Newspapers;

(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or

(h) defence or military equipments;”;

(vi) entry 24, shall be omitted;

(vii) in entry 25, in item (b), for the words, “a vessel or an aircraft”, the words “a vessel” shall be substituted;

2. In paragraph 2 relating to Definitions, in clause (k),-

(a) in sub-clause (iv), the word “or” shall be omitted;

(b) sub-clause (v), shall be omitted; .

3. This notification shall come in to force on the 1st day of April, 2013.

[F.No. 334 /3/ 2013-TRU]



(Raj Kumar Digvijay)

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 20th June, 2012, *vide* G.S.R. 467 (E), dated the 20th June, 2012 and was last amended by notification No. 49/2012-Service Tax, dated the 24th December, 2012 *vide* G.S.R. 923 (E), dated the 24th December, 2012.