

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 16 /2013-Service Tax

New Delhi, the 22nd November, 2013
1 Agrahayana, 1935 Saka

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 Third (Amendment) Rules, 2013.
(2) They shall come into force on the 1st day of January, 2014.
2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (2), in the proviso, for the words “ rupees ten lakh” , the words “ rupees one lakh” shall be substituted.

F.No: 137/116/2012- Service Tax

(Rajeev Yadav)
Director

Note: The principal notification was 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 was last amended by notification No 5/2013- Service Tax, dated the 10th April, 2013, vide GSR 236 (E) dated the 22nd February, 2013.