

## **Notification No. 14/2013-Service Tax**

New Delhi, 22nd October, 2013

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, namely:-

In the said notification, in the opening paragraph, after entry 19, the following entry shall be inserted, namely:-

"19A. Services provided in relation to serving of food or beverages by a canteen maintained in a factory covered under the Factories Act, 1948 (63 of 1948), having the facility of air-conditioning or central air-heating at any time during the year."

[F. No. B1/13/2013-TRU]

(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, vide notification **No.25/2012-Service Tax**, dated the 20th June, 2012, vide G.S.R.467(E), dated the 20th June, 2012 and was last amended by notification **No.13/2013-Service Tax**, dated the 10th September, 2013 vide G.S.R.616(E), dated the 10th September, 2013.