

Notification No. 37/2012 – Service Tax

New Delhi, the 20th June, 2012

G.S.R.(E).- In exercise of the powers conferred by clause (a) and clause (hhh) 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 Point of Taxation Rules, 2011, namely:—

1. (a) These rules may be called the Point of Taxation (Amendment) Rules, 2012.

(b) They shall come into force on the 1st day of July, 2012.

2. In the Point of Taxation Rules, 2011,-

(a) in rule 2, sub-rules (b) and (f) shall be omitted.

(b) for the words, "provided or to be provided" wherever they occur, the words "provided or agreed to be provided" shall be substituted.

[F. No.334/1/2012 -TRU]

(Rajkumar Digvijay)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 18/2011 - Service Tax, dated 1-3-2011 vide number G.S.R. 175 (E), dated the 1st March, 2011 and was last amended by notification No. 4/2012-Service Tax, dated the 17th March, 2012[G.S.R.202 (E), dated the 17th March, 2012].