

Notification No. 15/ 2013-Service Tax

New Delhi, the 21st November, 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) (hereinafter referred to as the said Act) read with sub-section 3 of section 95 of Finance (No.2), Act, 2004 (23 of 2004) and sub-section 3 of section 140 of the Finance Act, 2007 (22 of 2007), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2013-Service Tax, dated the 1st July,2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 448 (E), dated the 1st July, 2013, namely:-

In the said notification, in para 3, in sub para (II), for clause (d), the following clause shall be substituted, namely:-

“(d) the SEZ Unit or the Developer shall furnish to the jurisdictional Superintendent of Central Excise a quarterly statement, in Form A-3, furnishing the details of specified services received by it without payment of service tax, by 30th of the month following the particular quarter:

Provided that for the quarter of July, 2013 to September, 2013, the said statement shall be furnished by the 15th of December, 2013.”.

[F.No. B1/6/ 2013-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2013 - Service Tax, dated the 1st July, 2013, vide number G.S.R. 448 (E), dated the 1st July, 2013