

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
No. 20/2015-Service Tax**

New Delhi, the 21st October, 2015

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

1. In the said notification,-

(i) in the opening paragraph, in entry 29, for clause (g), the following clauses shall be substituted, namely-

(g) business facilitator or a business correspondent to a banking company with respect to a Basic Savings Bank Deposit Account covered by Pradhan Mantri Jan Dhan Yojana in the banking company's rural area branch, by way of account opening, cash deposits, cash withdrawals, obtaining e-life certificate, Aadhar seeding;

(ga) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g);

(gb) business facilitator or a business correspondent to an insurance company in a rural area; or "

(ii) in paragraph 2,-

(a) after clause (g), the following clause shall be inserted, namely :-

(ga) Basic Savings Bank Deposit Account means a Basic Savings Bank Deposit Account opened under the guidelines issued by Reserve Bank of India relating thereto;

(b) in clause (k), in sub-clause (ii), for the words religion or spirituality, the words religion, spirituality or yoga shall be substituted.

[F. No. 354/101/2015 -TRU]

**(Santosh Kumar Mishra)
Under Secretary to the Government of India**

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

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