

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

NOTIFICATION

No. 02/2016-Service Tax

New Delhi, the 3rd February, 2016

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), read with sub-section (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes following further amendments 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, vide number G.S.R. 448(E), dated the 1st July, 2013, namely:-

In the said notification, in paragraph 3, in sub-paragraph (III), after clause (b), the following clause shall be inserted, namely:-

"(ba) the SEZ Unit or the Developer shall be entitled to-

- i. refund of the Swachh Bharat Cess paid on the specified services on which *ab-initio* exemption is admissible but not claimed; and
- ii. the refund of amount as determined by multiplying total service tax distributed to it in terms of clause (a) by effective rate of Swachh Bharat Cess and dividing the product by rate of service tax specified in section 66B of the Finance Act, 1994." "

[F. No. 332/18/2015-TRU]

**(K. Kalimuthu)
Under Secretary to the Government of India**

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 12/2013 – Service Tax, dated the 1st July, 2013, vide number G.S.R. 448 (E), dated the 1st July, 2013 and last amended by notification No. 7/2014 – Service Tax, dated the 11th July, 2014 vide number G.S.R. No. 476(E), dated the 11th July, 2014.

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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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NOTIFICATION
No. 03/2016-Service Tax

New Delhi, the 3rd February, 2016

G.S.R. ... (E).- In exercise of the powers conferred by rule 6A of the Service Tax Rules, 1994, the Central Government, hereby makes following amendments in the [notification of the Government of India in the Ministry of Finance \(Department of Revenue\), No. 39/2012 – Service Tax, dated the 20th June, 2012](#), published in the Gazette of India, Extraordinary, vide number G.S.R. 481(E), dated the 20th June, 2012, namely:-

In the said notification, in Explanation 1, after clause (c), the following clause shall be inserted, namely:-

(d) Swachh Bharat Cess as levied under sub-section (2) of section 119 of the Finance Act, 2015 (20 of 2015). ”

[F. No. 332/18/2015-TRU]

(K. Kalimuthu)
Under Secretary to the Government of India

Note: The principal notification was published in the gazette of India, Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 39/2012 – Service Tax, dated the 20th June, 2012 vide number G.S.R. 481(E), dated the 20th June, 2012.

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