

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

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

No. 10/2017-Service Tax,

New Delhi, the 8th March, 2017

GSR_____ (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:-

In the said notification, in the opening paragraph, in entry 9, in clause (b), after sub-clause (iv), the following proviso shall be inserted, namely:-

“**Provided** that nothing contained in clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent;”.

2. This notification shall come into force on the 1st day of April, 2017.

[F. No.334/7/2017 -TRU]

(Anurag Sehgal)
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary *vide* notification No. 25/2012 - Service Tax, dated the 20th June, 2012 *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and last amended *vide* notification No.7/2017 - Service Tax, dated the 2nd February, 2017 *vide* number G.S.R. 100(E), dated the 2nd February, 2017.