

[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)
NEW DELHI**

NOTIFICATION NO

23/2016-Service Tax, Dated: April 13, 2016

In exercise of the powers conferred by clause (aa) 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 Service Tax (Determination of Value) Rules, 2006, namely: --

1. (1) These rules may be called the Service Tax (Determination of Value) Amendment Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 6, in sub-rule (2), in clause (iv), the following proviso shall be inserted namely:-

"Provided that this clause shall not apply to any service provided by Government or a local authority to a business entity where payment for such service is allowed to be deferred on payment of interest or any other consideration."

[F. No. 334 / 8 /2016 -TRU]

**(Mohit Tiwari)
Under Secretary to the Government of India**

Note: - The principal rules were published vide notification No.12/2006-Service Tax, dated the 19th April, 2006, in the Gazette of India, Extraordinary, vide number G.S.R.228 (E), dated the 19th April, 2006 and last amended by notification No.11/2014-Service Tax, dated the 11th July, 2014, vide number G.S.R.480(E), dated the 11th July, 2014.