

[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

24/2016-Service Tax, Dated: April 13, 2016

In exercise of the powers conferred by clause (a) and clause (hhh) of subsection (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Point of Taxation Rules, 2011, namely: -

1. (1) These rules may be called the Point of Taxation (Third Amendment) Rules, 2016.

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

2. In the Point of Taxation Rules, 2011, in rule 7, after the third proviso, the following proviso shall be inserted namely:-

"Provided also that in case of services provided by the Government or local authority to any business entity, the point of taxation shall be the earlier of the dates on which, -

(a) any payment, part or full, in respect of such service becomes due, as specified in the invoice, bill, challan or any other document issued by the Government or local authority demanding such payment; or

(b) payment for such services is made."

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

(Mohit Tiwari)
Under Secretary to the Government of India

Note: - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 18/2011 - Service Tax, dated the 1st of March, 2011 vide number G.S.R. 175(E) dated the 1st of March, 2011 and last amended vide notification No.21/2016 - Service Tax dated 30th March, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R.370 (E), dated the 30th March, 2016.