

[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

35/2016-Service Tax, Dated: June 23, 2016

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 161 of the Finance Act, 2016 (28 of 2016), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services with respect to which the invoice for the service has been issued on or before the 31st May, 2016, from the whole of Krishi Kalyan Cess leviable thereon, subject to condition that the provision of service has been completed on or before the 31st May, 2016.

[F.No. B-1/21/2016 - TRU]

**(Mohit Tiwari)
Under Secretary**

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NOTIFICATION NO

36/2016-Service Tax, Dated: June 23, 2016

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 exempts the taxable services by way of transportation of goods by a vessel from outside India upto the customs station in India with respect to which the invoice for the service has been issued on or before the 31st May, 2016, from the whole of service tax leviable thereon, subject to the condition that the import manifest or import report required to be delivered under section 30 of the the Customs Act, 1962 (52 of 1962) has been delivered on or before the 31st May, 2016 and the service provider or recipient produces Customs certified copy of such import manifest or import report.

[F.No. B-1/21/2016 - TRU]

(Mohit Tiwari)
Under Secretary