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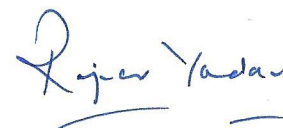
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No.25/2016-Service Tax

New Delhi, the 17th May, 2016
27 Vaisakha 1938 Saka

G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the 1st day of July, 2012 and ending with the 19th day of August, 2014 (hereinafter referred to as the said period) according to a practice that was generally prevalent, there was non levy of service tax on the services provided by the specified organisations as defined in clause (zfa) of paragraph 2 of the notification no. 25/2012-Service Tax dated 20th June, 2012, published in the Gazette of India, Extraordinary vide number G.S.R 467 (E), dated the 20th June, 2012, in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement and these services were liable to service tax, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby directs that the service tax payable under section 66B of the Finance Act, 1994, on the services provided by the said specified organisations in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement, in the said period, but for the said practice, shall not be required to be paid.



(Rajeev Yadav)

Director to the Government of India
[F.No. 137/16/2015-Service Tax]