

[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. 26/2016-Service Tax

New Delhi, the 20<sup>th</sup> May, 2016

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) and sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 83 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20<sup>th</sup> 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 20<sup>th</sup> June, 2012, namely:-

In the said notification, in Entry 48, the following *Explanation* shall be inserted, namely:-

“*Explanation.-* For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to the following services, namely:-

- (a) services specified in sub-clauses (i),(ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994;
- (b) services by way of renting of immovable property.”

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

(Mohit Tiwari)  
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 20<sup>th</sup> June, 2012, *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012 and was last amended *vide* notification number 22/2016 - Service Tax, dated the 13<sup>th</sup> April, 2016 *vide* number G.S.R. 419(E), dated the 13<sup>th</sup> April, 2016.