

**[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. 30/2016-Service Tax**

New Delhi, the 26th 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), 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 makes following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2013-Service Tax, dated the 1st July, 2013, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 448(E), dated the 1st July, 2013, namely:-

In the said notification, in paragraph 3, in sub-paragraph (III),-

(i) for clause (b), the following clause shall be substituted, namely:-

“(b) the SEZ Unit or the Developer shall be entitled to refund of-

(i) the service tax paid on the specified services on which ab-initio exemption is admissible but not claimed, and

(ii) the amount distributed to it in terms of clause (a).”;

(ii) in clause (ba),

(a) in item (i), after the words “Swachh Bharat Cess”, the words “and Krishi Kalyan Cess” shall be inserted;

(b) in item (ii) for the words “by effective rate of Swachh Bharat Cess”, the words “by sum of effective rates of Swachh Bharat Cess and Krishi Kalyan Cess” shall be substituted.

This notification shall come into force from the 1st day of June, 2016.

[F.No. B-1/18/2016 - TRU]

**(Anurag Sehgal)
Under Secretary**

Note:-The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) by notification No. 12/2013-Service Tax, dated the 1st July, 2013, published in the Gazette of India, Extraordinary, vide number G.S.R. 448(E), dated the 1st July, 2013 and last amended *vide* notification No. 02/2016-Service Tax, dated the 3rd February, 2016 *vide* number G.S.R. 140(E), dated the 3rd February, 2016.