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SECTION 3, SUB-SECTION (i)]

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

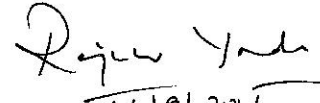
Notification No. 42 /2016-Service Tax

New Delhi, the 26th September, 2016

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G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the first day of July, 2012 and ending with the 20th day of October, 2015 (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 by way of advancement of Yoga provided by entities registered under section 12AA of Income-tax Act, 1961 (43 of 1961) and this service was liable to service tax, in the said period, 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 service by way of advancement of Yoga provided by entities registered under section 12AA of Income-tax Act, 1961 (43 of 1961) in the said period, but for the said practice, shall not be required to be paid.


26/9/2016
(Rajeev Yadav)

Director to the Government of India

[F.No. 137/37/2016 -Service Tax]