

Notification No. 012016-ST dated February 3, 2016

Seeks to amend notification No. 41/2012- ST, dated the 29th June, 2012 so as to allow refund of service tax on services used beyond the factory or any other place or premises of production or manufacture of the said goods for the export of the said goods and to increase the refund amount commensurate to the increased service tax rate.

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. 01/2016 - Service Tax

New Delhi, the 3rd February, 2016

G.S.R. (E):- In exercise of the powers conferred by section 93A of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 41/2012 - Service Tax, dated the 29th June, 2012, published in the Gazette of India, Extraordinary, vide number G.S.R. 519(E), dated the 29th June, 2012, namely:

In the said notification:-

(a) In the Explanation

- l) In clause (A), for sub-clause (i), the following sub-clause shall be substituted, namely: -
 - (i) in the case of excisable goods, taxable services that have been used beyond factory or any other place or premises of production or manufacture of the said goods, for their export;
 - (ii) clause (B) shall be omitted;

(b) In the Schedule of rates, in column (4),-

- (I) For the figures 0.04, wherever they occur, the figures 0.05 shall be substituted;
- (II) For the figures 0.06, wherever they occur, the figures 0.07 shall be substituted;
- (III) For the figures 0.08, wherever they occur, the figures 0.09 shall be substituted;
- (IV) For the figures 0.12, wherever they occur, the figures 0.14 shall be substituted;
- (V) For the figures 0.18, wherever they occur, the figures 0.21 shall be substituted; and
- (VI) For the figures 0.20, wherever they occur, the figures 0.23 shall be substituted.

[F. No. 332/18/2015-TRU]

(K. Kalimuthu)

Under Secretary to the Government of India