

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

NOTIFICATION No. 4/2017-Service Tax

New Delhi, the 12th January, 2017

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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.26/2012- Service Tax, dated the 20thJune, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 468 (E), dated the 20thJune, 2012, namely:-

1. In the said notification, in the first paragraph, in the TABLE, for Sl. No. 11 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
“11	Services by a tour operator	60	(i) CENVAT credit on inputs and capital goods used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004. (ii) The bill issued for this purpose indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.”

2. This notification shall come into force on the 22nd day of January, 2017.

[F. No. 354/42/2016-TRU]

(Anurag Sehgal)

Under Secretary to the Government of India

Note:-The principal notification No. 26/2012 - Service Tax, dated 20thJune, 2012, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 468 (E), dated the 20thJune, 2012 and was last amended by notification No.38/2016- Service Tax, dated the 30th August, 2016, vide G.S.R. 835(E), dated the 30th August, 2016.