

**[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. 38/2016-Service Tax**

New Delhi, the 30th August, 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), 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 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 468 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(a) in the TABLE, after Sl. No. 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

| | | | |
|-----|---|----|---|
| “5A | Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport. | 10 | CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken by the service provider under the provisions of the CENVAT Credit Rules, 2004.” |
|-----|---|----|---|

(b) after paragraph 2, the following paragraph shall be inserted, namely :-

“2A. Nothing contained at Sl. No. 5A of the TABLE shall apply on or after the expiry of a period of one year from the date of commencement of operations of the Regional Connectivity Scheme Airport as notified by the Ministry of Civil Aviation.”.

[F. No. 354/226/2013 – TRU (Pt.)]

(Anurag Sehgal)
Under Secretary to the Government of India

Note:-The principal notification No. 26/2012 - Service Tax, dated 20th June, 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 20th June, 2012 and was last amended by notification No.8/2016- Service Tax, dated the 1st March, 2016, *vide* G.S.R. 256(E), dated the 1st March, 2016.