

**[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. 40/2016-Service Tax**

**New Delhi, the 6<sup>th</sup> September, 2016**

GSR\_\_\_\_\_ (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.25/2012-Service Tax, dated the 20<sup>th</sup> June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012, namely:-

In the said notification, in the opening paragraph, in entry 5, for clause (a), the following clause shall be substituted, namely:-

“(a) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act; or”

**[F. No.3354/45/2016 -TRU]**

**(Anurag Sehgal)**

**Under Secretary to the Government of India**

**Note:-**The principal notification was published in the Gazette of India, Extraordinary by notification No. 25/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012 and last amended by notification No.39/2016 - Service Tax, dated the 2<sup>nd</sup> September, 2016 *vide* number G.S.R. 850(E), dated the 2<sup>nd</sup> September, 2016.