

[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. 47/2016-Service Tax**

New Delhi, the 9th November, 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.25/2012-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. 467 (E), dated the 20thJune, 2012, namely:-

In the said notification,-

(a) in the opening paragraph, in entry 34, after clause (c), the following proviso shall be inserted, namely,-

“Provided that the exemption shall not apply to online information and database access or retrieval services received by persons specified in clause (a) ;”;

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

‘(xab) “online information and database access or retrieval services” has the same meaning as assigned to it in clause (ccd) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994;’.

2. This notification shall come into force on the 1st day of December, 2016.

[F. No. 354/149/2016-TRU]

**(Anurag Sehgal)
Under Secretary to the Government of India**

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20thJune, 2012 and last amended *vide* notification number 40/2016 - Service Tax, dated the 6th September, 2016 *vide* number G.S.R. 857 (E), dated the 6th September, 2016.