

**[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. 5/2017-Service Tax**

New Delhi, the 30th 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.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, in the opening paragraph, in entry 34, in the proviso, for the word, brackets, and letter “clause (a)”, the words, brackets and letters “clause (a) or clause (b)” shall be substituted.

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

**(Mohit Tewari)
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 1/2017 - Service Tax, dated the 12th January, 2017, *vide* number G.S.R. 24 (E), dated the 12th January, 2017.