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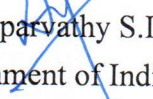
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No.08 /2017-Service Tax

New Delhi, the 20th of February, 2017
1 Phalgun, 1938 Saka

G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the 1st of July 2012 and ending with the 31st of March, 2015 (hereinafter referred to as the said period) according to a practice that was generally prevalent, there was non levy of service tax, on the services by the operators of Common Effluent Treatment Plant by way of treatment of effluent and this service was liable to service tax, in the said period, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby directs that the service tax payable on the said services by the operators of Common Effluent Treatment Plant, under section 66B of the Finance Act, 1994 but for the said practice, during the said period, shall not be required to be paid.


(Dr. Sreeparvathy S.L)
Under Secretary to the Government of India
[F.No. 137/28/2016 -Service Tax]