

[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. 15/2017-Service Tax**

**New Delhi, the 13<sup>th</sup> April, 2017**

**G.S.R. (E).**- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-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. 472 (E), dated the 20<sup>th</sup> June, 2012, namely:-

1. In the said notification, for *Explanation III and Explanation IV*, following shall be substituted, namely:-

*“Explanation III.*- The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

*Explanation IV.*- For the purposes of this notification, “non-assesse online recipient” has the same meaning as assigned to it in clause (ccba) of sub-rule 1 of rule 2 of Service Tax Rules, 1994.

*Explanation V.*- For the purposes of this notification, in respect of services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, person liable for paying service tax other than the service provider shall be the importer as defined under clause (26) of section 2 of the Customs Act, 1962 (52 of 1962) of such goods.”.

2. This notification shall come into force on the 23<sup>rd</sup> day of April, 2017.

**[F. No. 354/42/2016-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. 30/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 472 (E),

dated the 20<sup>th</sup> June, 2012 and last amended *vide* notification No. 3/2017-Service Tax, dated the 12<sup>th</sup> January, 2017 vide number G.S.R. 26 (E), dated the 12<sup>th</sup> January, 2017.