

[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. 1/2017-Service Tax**

New Delhi, the 12th 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,-

- (i) in entry 29, for item (g), the following item shall be substituted, namely:-
“(g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch.”
- (ii) in entry 34, for the proviso, the following proviso shall be substituted with effect from 22nd day of January, 2017, namely,-
“Provided that the exemption shall not apply to –
 - (i) online information and database access or retrieval services received by persons specified in clause (a); or
 - (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India;”.

[F. No. 354/42/2016-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 52/2016 - Service Tax, dated the 8th December, 2016 *vide* number G.S.R. 1122 (E), dated the 8th December, 2016.