

# DEWAN P.N. CHOPRA & Co.



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Recent Amendments in Service Tax

## Recent Amendments in Service Tax

1. Exemption from service tax is being provided on services by acquiring bank on payment upto INR 2000 in a single transaction through credit card, debit card, charge card or other payment card service vide *Notification No. 52/2016-Service Tax* dated 8<sup>th</sup> Dec 2016.

For details refer -<http://www.cbec.gov.in/resources/htdocs-servicetax/st-notifications/st-notifications-2016/st52-2016.pdf>

2. Central Government vide *Notification No. 53/2016-Service Tax* dated 19<sup>th</sup> Dec 2016 ,has provided relaxation to a person located in non-taxable territory providing Online Information and Database Access or Retrieval services [OIDAR] to a non-assesse online recipient located in taxable territory to issue online invoice without digital signature upto 31st January, 2017.

For details refer - <http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2016/st53-2016.pdf>

3. Exemption from service tax is withdrawn from services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of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. (*Notification No 01/2017- Service Tax* dated 12<sup>th</sup> Jan 2017)

For details refer -<http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st01-2017.pdf>

4. Exemption is provided to services provided by a business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch. (*Notification No 01/2017- Service Tax* dated 12<sup>th</sup> Jan 2017)

For details refer - <http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st01-2017.pdf>

5. Aggregator shall not include such person who enables a potential customer to connect with persons providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes subject to certain conditions (*Notification No. 2/2017-Service Tax* dated 12<sup>th</sup> Jan, 2017).

For details refer- <http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st02-2017.pdf>

6. Vide *Notification No.03/2017-Service Tax* dated 12<sup>th</sup> Jan 2017, A new entry no 12 has been inserted in *Notification No. 30/2012-Service Tax*, dated 20<sup>th</sup> June, 2012 where 100% service tax shall be payable by the service recipient in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India

For details refer - <http://www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st03-2017.pdf>

7. Abatement for tour operator services rationalised and reduced to 40% vide *Notification No. 4/2017- Service Tax* dated 12<sup>th</sup> Jan 2017 w.e.f. 22<sup>th</sup> Jan 2017 for all classes of tour operator services, provided CENVAT credit on inputs and capital goods used for providing the said taxable service has not been taken.

For details refer- <http://www.cbec.gov.in/resources/htdocs-servicetax/st-notifications/st-notifications-2017/st04-2017.pdf>

## **DISCLAIMER**

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*For details please see relevant provisions of Acts & Rules referred to above. This note in brief, is not substitute for the readers or any person's independent evaluations and analysis.*



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