

GOVT. OF NCT OF DELHI : DELHI JAL BOARD  
OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)  
VARUNALAYA, PHASE - II, KAROL BAGH  
NEW DELHI - 110 005

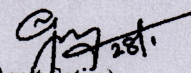
No.DJB/ Jt.Director(F&A)II/ S.Tax/2015/ 13684

Dated 28.1.2015

28.1.2015

Subject: Service Tax amendment-2014-regarding

In continuation to Circular dated 30.6.2012 regarding exemption of service tax, some changes have been made by the Service Tax Department in relevant clause No.12 & 12 vide their Notification No.6/2014 Dated 11.7.2014 and 11/2014 dated 11.7.2014. The copy of the same is circulated for information of all concerned for compliance.

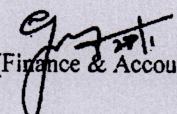
  
(Arun Satija)

Director(Finance & Accounts)

All DDOs

Copy for kind information to:

1. PS to Chairperson, DJB
2. CEO DJB
3. Member(F)/Admn/WS/Dr
4. All CEs/SEs/Secy DJB
5. All Directors
6. All AOs/AlIAOs
7. All Contractor Associations

  
Director(Finance & Accounts)

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[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.06/2014 - Service Tax**

New Delhi, the 11<sup>th</sup> July, 2014

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 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. 467 (E), dated the 20<sup>th</sup> June, 2012, namely:-

(1) In the said notification, in the opening paragraph,-

(i) after entry 2A, the following entry shall be inserted, namely:-

"2B. Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;";

(ii) entry 7 shall be omitted;

(iii) for entry 9, the following entry shall be substituted, namely:-

"9. Services provided,-

(a) by an educational institution to its students, faculty and staff;

(b) to an educational institution, by way of,-

(i) transportation of students, faculty and staff;

(ii) catering, including any mid-day meals scheme sponsored by the Government;

(iii) security or cleaning or house-keeping services performed in such educational institution;

(iv) services relating to admission to, or conduct of examination by, such institution;”;

(iv) for entry 18, the following entry shall be substituted, namely:-

“18. Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent;”;

(v) in entry 20, for item (j), the following items shall be substituted, namely:-

“(j) chemical fertilizer, organic manure and oil cakes;  
(k) cotton, ginned or baled.”;

(vi) in entry 21,-

(a) for item (e), the following item shall be substituted namely:-

“(e) chemical fertilizer, organic manure and oil cakes;”;

(b) after item (h), the following item shall be inserted, namely:-

“(i) cotton, ginned or baled.”;

(vii) in entry 23, for item (b), the following item shall be substituted, namely:-

“(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or”;

(viii) in entry 25, for item (a), the following item shall be substituted, namely:-

“(a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation; or”;

(ix) in entry 26A, after item (b), the following item shall be inserted, namely:-

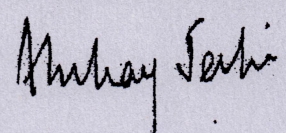
“(c) life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees.”;

(x) for the entry 40, the following entries shall be substituted, namely:-

“40. Services by way of loading, unloading, packing, storage or warehousing of rice, cotton, ginned or baled;

41. Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;
42. Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.”.
- (2) In the said notification, in paragraph 2 relating to definitions,-
  - (a) clause (f) shall be omitted;
  - (b) after clause (o), the following clause shall be inserted, namely:-  
 „(oa) “educational institution” means an institution providing services specified in clause (l) of section 66D of the Finance Act, 1994 (32 of 1994);“;
  - (c) after clause (x), the following clause shall be inserted, namely:-  
 „(xa) “life micro-insurance product” shall have the meaning assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;“;
  - (d) for clause (za), the following clauses shall be substituted, namely:-  
 „(za) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
  - (zaa) “recognised sports body” means – (i) the Indian Olympic Association, (ii) Sports Authority of India, (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliated federations, (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government, (v) the International Olympic Association or a federation recognised by the International Olympic Association or (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;“.

[F. No.334/15/2014 -TRU]



(Akshay Joshi)  
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, by notification No. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and last amended by notification No.04/2014 - Service Tax, dated the 17th February, 2014 *vide* number G.S.R.91(E) dated the 17th February, 2014.

/2014 -TRU]

[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)

New Delhi, the 11<sup>th</sup> July, 2014

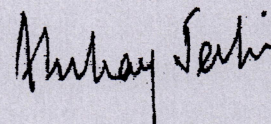
**Notification**

**No. 11/2014 - Service Tax**

G.S.R. \_\_\_\_ (E).- In exercise of the powers conferred by clause (aa) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax (Determination of Value) Rules, 2006, namely:--

1. (1) These rules may be called the Service Tax (Determination of Value) Amendment Rules, 2014.
- (2) They shall come into force on the 1<sup>st</sup> day of October 2014.
2. In the Service Tax (Determination of Value) Rules, 2006, in rule 2A, in clause (ii), for sub-clauses (B) and (C), the following sub-clause shall be substituted, namely:--  
“(B) in case of works contract, not covered under sub-clause (A), including works contract entered into for,-  
(i) maintenance or repair or reconditioning or restoration or servicing of any goods; or  
(ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property,  
service tax shall be payable on seventy per cent. of the total amount charged for the works contract”.

[F. No. 334 /15 /2014 -TRU]



(Akshay Joshi)  
Under Secretary to the Government of India

Note:- The principal rules were notified *vide* notification No.12/2006-Service Tax, dated the 19<sup>th</sup> April, 2006, published in the Gazette of India, Extraordinary, *vide* number G.S.R.228 (E), dated the 19<sup>th</sup> April, 2006 and last amended by notification No.24/2012-Service Tax, dated the 6<sup>th</sup> June, 2012, *vide* number G.S.R.431(E), dated the 6<sup>th</sup> June, 2012.