

EXECUTIVE SUMMARY OF FINANCE BILL, 2016 – SERVICE TAX

I. KRISHI KALYAN CESS:

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Krishi Kalyan Cess to be increased by .50%.	158	CHAPTER VI	NEWLY INSERTED	01-06-2016	An enabling provision is being made to levy Krishi Kalyan Cess on all taxable services with effect from 1st June, 2016, to finance and promote initiatives to improve agriculture.

II. BROADNING OF TAX BASE :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
SERVICE TAX ON ADVOCATES	Notification no. 18/2016- ST	N.A.	AMENDMENT IN NOTIFICATION NO. 25/2012-ST (as amended)	01-04-2016	Exemption on services provided by,- (i) a senior advocate to an advocate or partnership firm of advocates providing legal service; and (ii) a person represented on an arbitral tribunal to an arbitral tribunal, Is being withdrawn. However, the same would be covered under reverse Charge Mechanism and the service receiver would be liable to pay

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					the service tax.
Exemption on construction of Monorail or metro is being withdrawn	Notification no. 09/2016-ST	N.A.	AMENDMENT IN NOTIFICATION NO. 25/2012-ST (as amended)	01-03-2016	<p>Clause 14 of Notification no. 25/2012-ST provided exemption from service tax for the original works pertaining to Monorail or metro is being withdrawn from 01-03-2016. Thus, the original work in relation to same shall be liable to service tax at the rate of 5.6%. The same is applicable only for the contracts entered on or after 01-03-2016.</p> <p>The exemption in relation to railways is still there. Meaning thereby, the construction in relation to railways will still be exempted from service tax.</p>
Exemption on Ropeway, Cable Car or aerial tramway is being withdrawn			AMENDMENT IN NOTIFICATION NO. 25/2012-ST (as amended)	01-04-2016	<p>Clause 23 of notification no. 25/2012-ST provided exemption for transportation of passenger by ropeway, cable car or aerial tramway is now being withdrawn. From 01-04-2016 these services shall be taxed at the rate of 14%.</p>
Service of transportation of passengers, with or without accompanied	146	66D	AMENDMENT IN SECTION 66D CLAUSE (o)	01-06-2016	<p>Service Tax is being levied at the rate of 5.6% on transportation of passengers by air conditioned stage carriage with effect from 1st June, 2016.</p> <p>The abatement of 60% is</p>

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belongings, by a stage carriage is now liable to service tax					available in terms of notification no. 26/2012-ST provided no credit is availed over input, input services and capital goods.
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III. NEW EXEPMTIONS :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
CONSTRUCTION SERVICE	Notification no. 09/2016-ST	N.A	NEWLY INSERTED	01-03-2016	<p>Services by way of construction etc. in respect of-</p> <p>(i) housing projects under Housing For All (HFA) (Urban) Mission/Pradhan Mantri Awas Yojana (PMAY);</p> <p>(ii) low cost houses up to a carpet area of 60 square metres in a housing project under “Affordable housing in Partnership” component of PMAY,</p> <p>(iii) low cost houses up to a carpet area of 60 square metres in a housing project under any housing scheme of the State Government,</p>

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					are being exempted from Service Tax with effect from 1st March, 2016 . Presently, this was taxed at the rate of 5.6%.
Exemption on Life Insurance Business	Notification no. 09/2016-ST	N.A.	Newly inserted entry 26C in notification no. 25/2012-ST	01-04-2016	The service of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority (PFRDA) of India is being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 3.5%.
Exemption to EPFO	Notification no. 09/2016-ST	N.A.	Newly inserted entry 49 in notification no. 25/2012-ST	01-04-2016	Services provided by Employees' Provident Fund Organisation (EPFO) to employees are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to IRDA	Notification no. 09/2016-ST	N.A.	Newly inserted entry 50 in notification no. 25/2012-ST	01-04-2016	Services provided by Insurance Regulatory and Development Authority (IRDA) of India are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to SEBI	Notification	N.A.	Newly inserted entry 51 in	01-04-2016	The regulatory services provided by Securities and

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	no. 09/2016-ST		notification no. 25/2012-ST		Exchange Board of India (SEBI) are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to Insurance Companies	Notification no. 19/2016-ST	Changes in Rule 6(7A) of Service Tax Rules, 1994	Newly inserted clause (ia) in sub rule (7A)	01-04-2016	The rate of Service Tax on single premium annuity (insurance) policies is being reduced from 3.5% to 1.4% of the premium , in cases where the amount allocated for investment, or savings on behalf of policy holder is not intimated to the policy holder at the time of providing of service, with effect from 1st April, 2016 . Presently, this was taxed at the rate of 3.5%.
Exemption to NHIS	Notification no. 09/2016-ST	N.A.	Newly Inserted clause (q) in notification no. 25/2012-ST	01-04-2016	The services of general insurance business provided under ‘Niramaya’ Health Insurance scheme launched by National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disability in collaboration with private/public insurance companies are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.

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Exemption to National Centre	Notification no. 09/2016-ST	N.A.	Newly inserted entry 52 in notification no. 25/2012-ST	01-04-2016	Services provided by National Centre for Cold Chain Development under Department of Agriculture, Cooperation and Farmer's Welfare, Government of India, by way of knowledge dissemination are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to BIRAC	Notification no. 12/2016-ST	N.A.	Amendment in notification no. 32/2012-ST dated 20-06-2012	01-04-2016	Services provided by Biotechnology Industry Research Assistance Council (BIRAC) approved biotechnology incubators to incubatees are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to DDUGKY	Notification no. 09/2016 – ST	N.A.	Newly inserted entry 9D.	01-04-2016	Services provided by way of skill/vocational training by training partners under Deen Dayal Upadhyay Grameen Kaushalya Yojana are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%.
Exemption to	Notification	N.A.	Newly inserted	01-04-2016	Services of assessing bodies

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assessing bodies empanelled centrally by Ministry of skill Development	no. 09/2016 – ST		entry 9C.		empanelled centrally by Directorate General of Training, Ministry of Skill Development & Entrepreneurship are being exempted from Service Tax with effect from 1st April, 2016 . Presently, this was taxed at the rate of 14%
Exemption to Artists	Notification no. 09/2016-ST	N.A.	Amended	01-04-2016	The threshold exemption to services provided by a performing artist in folk or classical art forms of music, dance or theatre is being enhanced from Rs 1 lakh to Rs 1.5 lakh charged per event with effect from 1st April, 2016. Presently, this was taxed at the rate of 14%.

IV. RELIEF MEASURES :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Relief to Shipping Industry				01-03-2016; 01-06-2016	To provide level playing field to Indian Shipping lines vis-a-vis foreign shipping lines, it is being proposed to: a) zero rate the services provided by Indian Shipping lines by way of transportation of

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					<p>goods by a vessel to outside India with effect from 1st March, 2016. Credit of inputs, input services & Capital goods credit shall be allowed. Presently no credit was allowed.</p> <p>b) impose Service Tax on services provided by them by way of transportation of goods by a vessel from outside India up to the customs station in India with effect from 1st June, 2016 so as to complete the credit chain and enable Indian Shipping Lines to avail and utilize input tax credits. The tax liability shall be 14%. Presently, it was NIL.</p>
Exemption to services used outside factory / premises of manufacture / any other premises, used for the export of goods.				01-07-2012	<p>Notification No. 41/2012- ST, dated the 29th June, 2012 was amended by notification No.1/2016-ST dated 3rd February, 2016 so as to, <i>inter alia</i>, allow refund of Service Tax on services used beyond the factory or any other place or premises of production or manufacture of the said goods for the export of the said goods. This amendment is being made effective from the date of</p>

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					application of the parent notification (i.e. 1st July 2012).
Quarterly payment of service tax by OPC & HUF	Notification no. 19/2016-ST	Changes in Rule 6(1) of Service Tax Rules, 1994	Amended Sub Rule	01-04-2016	The benefit of quarterly payment of Service Tax is being extended to ‘One Person Company’ (OPC) and HUF with effect from 1st April, 2016.
OPC can pay the service tax on Receipt basis	Notification no. 19/2016-ST	Changes in Rule 6 of Service Tax Rules, 1994	Amended Sub Rule	01-04-2016	The facility of payment of Service Tax on receipt basis is being extended to ‘One Person Company’ (OPC) with effect from 1st April, 2016.

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<p>Exemption on construction services restored which were withdrawn with effect from 01-04-2015.</p>	<p>103 Notification no. 09/2016-ST</p>	<p>N.A.</p>	<p>Newly inserted</p>	<p>01-04-2015</p>	<p>Exemptions on services of:</p> <p>a) construction provided to the Government, a local authority or a governmental authority, in respect of construction of govt. schools, hospitals etc.</p> <p>b) construction of ports, airports,</p> <p>[which were withdrawn with effect from 01.04.2015], are being restored in respect of services provided under contracts which had been entered into prior to 01.03.2015 on payment of applicable stamp duty, with retrospective effect from 01.04.2015.</p>
<p>Exemption on services provided to Government</p>	<p>102 Notification no. 09/2016-ST</p>	<p>Special Provision for exemption in certain cases relating to construction of Government Building.</p>	<p>Newly inseted entry 12A in notification no. 25/2012-ST</p>	<p>01-03-2016</p>	<p>“12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p>

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					<p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;</p> <p>under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:</p> <p>provided that nothing contained in this entry shall apply on or after the 1st April, 2020;”</p> <p><i>It may be noted that that service tax already paid can be claimed as refund. The refund application shall be made within six months from the date on which Finance Bill, 2016 receives the assent of the President.</i></p>
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Exemption to Services provided for Canal, dam or other irrigation work provided during the period 01-07-2012 to 29-01-2014.	156	New Section 101, 102 & 103	Newly Inserted		Services provided by way of construction, maintenance etc. of canal, dam or other irrigation works provided to bodies set up by Government but not necessarily by an Act of Parliament or a State Legislature, during the period from the 1st July, 2012 to 29th January, 2014, are being exempted from Service Tax with consequential refunds, subject to the principle of unjust enrichment.
Exemption to IIM	Notification no. 09/2016 – ST	N.A	Newly inserted entry 9B in notification no. 25/2012-ST.	01-03-2016	Services provided by the Indian Institutes of Management (IIM) by way of 2 year full time Post Graduate Programme in Management (PGPM) (other than executive development programme), Integrated Programme in Management and Fellowship Programme in Management (FPM) are being exempted from Service Tax with effect from 1st March, 2016.

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Reverse Charge Mechanism made applicable to Mutual Fund agent / distributor.				01-04-2016	The services provided by mutual fund agent/distributor to a mutual fund or asset management company, are being made taxable under forward charge with effect from 1st April, 2016, so as to enable the small sub-agents down the distribution chain to avail small scale exemption having threshold turnover of Rs 10 lakh per year, subject to fulfillment of other conditions prescribed.
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V. Interest rate :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Uniform rate of interest for Customs, Excise & Service Tax 15%; 24%	150 Notification no. 13/2016- ST;	75	Amended	Date not yet notified	Interest rates on delayed payment of duty/tax across all indirect taxes are being rationalized and made uniform at 15%, except in case of Service Tax collected but not deposited to the exchequer, in which case the rate of interest will be 24% from the date on which the Service Tax payment became due.

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in case of Service Tax collected but not deposited to the exchequer					<p>In case of assesseees, whose value of taxable services in the preceding year/years covered by the notice is less than Rs. 60 Lakh, the rate of interest on delayed payment of Service Tax will be 12%.</p> <p>[The above changes will come into effect on the day the Finance Bill receives the assent of the President.]</p>
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VI. Rationalization of Abatement :

PARTICULARS	Notification No.	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Input Service credit allowed for the following services which was not allowed earlier – - transport of passengers by	Notification No. 08/2016 – ST	N.A.	Amendment in notification no. 26/2012	01-04-2016	<ul style="list-style-type: none"> - Credit of input services is being allowed on transport of passengers by rail at the existing rate of abatement of 70%; - Credit of input services is being allowed on transport of goods, other than in containers, by rail at the existing rate of abatement of 70%.

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<p>rail</p> <p>- transport of goods, other than in containers, by rail</p> <p>- transport of goods by vessel</p>					<p>- Credit of input services is being allowed on transport of goods by vessel at the existing rate of abatement of 70%.</p>
<p>Reduced abatement rate on transport of goods in container. However, input service credit is now allowed which was not allowed earlier.</p>	<p>Notification No. 08/2016 – ST</p>	<p>N.A.</p>	<p>Amendment in notification no. 26/2012</p>	<p>01-04-2016</p>	<p>Credit of input services is being allowed on transport of goods in containers by rail at a reduced abatement rate of 60%.</p>
<p>Abatement on construction of residential flats</p>	<p>Notification No. 08/2016 – ST</p>	<p>N.A.</p>	<p>Amendment in notification no. 26/2012</p>	<p>01-04-2016</p>	<p>The abatement rate in respect of services by way of construction of residential complex, building, civil structure, or a part thereof, is being rationalized at 70% by merging the two existing rates (70% for high end flats and 75% for low end flats).</p>

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Abatement rate in respect of services by a tour operator in relation to packaged tour is rationalized	Notification No. 08/2016 – ST	N.A.	Amendment in notification no. 26/2012	01-04-2016	The abatement rate in respect of services by a tour operator in relation to packaged tour (defined where tour operator provides to the service recipient transportation, accommodation, food etc) and other than packaged tour is being rationalized at 70%.
Rationalization of abatement rate for GTA	Notification No. 08/2016 – ST	N.A.	Amendment in notification no. 26/2012	01-04-2016	The abatement on shifting of used household goods by a Goods Transport Agency (GTA) is being rationalized at the rate of 60%, without CENVAT credit on inputs, input services and capital goods. (The existing rate of abatement of 70% allowed on transport of other goods by GTA continues unchanged).
Rationalization of abatement rate on services of a foreman to a chit fund.	Notification No. 08/2016 – ST	N.A.	Amendment in notification no. 26/2012	01-04-2016	The abatement rate on services of a foreman to a chit fund is being rationalized at the rate of 30%, without CENVAT credit on inputs, input services and capital goods.

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VII. Reduce Litigation and providing certainty in taxation :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Indirect Tax Dispute Resolution Scheme, 2016					<p>Indirect tax Dispute Resolution Scheme, 2016, wherein a scheme in respect of cases pending before Commissioner (Appeals), the assessee, after paying the duty, interest and penalty equivalent to 25% of duty, can file a declaration, is being introduced. In such cases the proceedings against the assessee will be closed and he will also get immunity from prosecution. However, this scheme will not apply in cases:</p> <p>a) where prosecution has already been launched</p> <p>b) involving narcotics & psychotropic substances</p> <p>c) involving detention under COFEPOSA.</p>
Amendment in section 67A.	148	67A	Newly inserted sub section (2)		Section 67A is being amended to obtain rule making powers in respect of the Point of Taxation Rules, 2011, so as to provide that the point in time when

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					<p>service has been provided or agreed to be provided shall be determined by rules made in this regard.</p> <p>Point of Taxation Rules, 2011 is being amended accordingly.</p>
Amendment in section 93					Section 93A of the Finance Act, 1994 is being amended so as to allow rebate by way of notification as well as rules.
Amendment in Explanation 2 in section 65B (44)	145	65B	Newly Inserted		Explanation 2 in section 65B (44) of the Finance Act, 1994 is being amended so as to clarify that any activity carried out by a lottery distributor or selling agent in relation to promotion, marketing, organizing, selling of lottery or facilitating in organizing lottery of any kind, in any other manner, of the State Government as per the provisions of the Lotteries (Regulation) Act, 1998 (17 of 1998), is leviable to Service Tax.
Amendment to Notification No. 27/2012 – C.E. (N.T.) dated 18.06.2012				01-03-2016	Notification No. 27/2012 – C.E. (N.T.) dated 18.06.2012 is being amended with effect from 1st March, 2016 so as to provide that time limit for filing application for refund of CENVAT Credit under Rule 5

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					<p>of the CENVAT Credit Rules, 2004, in case of export of services, is 1 year from the date of :</p> <p>(a) receipt of payment in convertible foreign exchange, where provision of service has been completed prior to receipt of such payment; or</p> <p>(b) issue of invoice, where payment, for the service has been received in advance prior to the date of issue of the invoice.</p>
Right to use radio Frequency Spectrum and subsequent transfer liable to service tax.	147	66E (j)	Newly Inserted		Assignment by the Government of the right to use the radio-frequency spectrum and subsequent transfers thereof is being declared as a service under section 66E of the Finance Act, 1994 so as to make it clear that assignment of right to use the spectrum is a service leviable to Service Tax and not sale of intangible goods.
Cost of fuel to be included in Renting of Motor cab service.				01-04-2016	A condition mandating inclusion of cost of fuel in the consideration for availing abatement on the services by way of renting of motor-cab is being prescribed with effect

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					from 1st April, 2016.
Exemption on the service of Information technology Software.	Notification no. 11/2016-ST	N.A.	Newly inserted	01-03-2016	Service tax on the services of Information Technology Software on media bearing RSP is being exempted from Service Tax with effect from 1st March, 2016 provided Central Excise duty is paid on RSP in accordance with Section 4A of the Central Excise Act.
Service on Information Technology Software	Notification no. 11/2016-CE	N.A.	New inserted	01-03-2016	Mutual exclusiveness of levy of excise duty and Service Tax on Information Technology Software in respect of software recorded on media “NOT FOR RETAIL SALE” is being ensured by exempting from excise duty only that portion of the transaction value on which Service Tax is paid.

VIII. Service Tax Rules :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Reduction in compliance cost, lesser returns to be filed.				01-04-2016	To reduce compliance cost, the number of returns to be filed by a central excise assessee, above a certain threshold, is being drastically reduced, from 27 to 13, one annual and 12 monthly

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					returns. Monthly returns are already being e-filed. CBEC will provide for e-filing of annual return also. The annual return will also have to be filed by Service Tax assesseees, above a certain threshold, taking total number of returns to three in a year for them. This change shall come into effect from 1st April, 2016.
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IX. CENVAT Credit Rules :

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Amendment in CCR					The rules are being amended so as to allow banks and other financial institutions to reverse credit in respect of exempted services on actual basis in addition to the option of 50% reversal.

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X. Miscellaneous

PARTICULARS	CLAUSE(S) OF FINANCE BILL, 2016	SECTION / CHAPTER	AMENDED / NEWLY INSERTED	APPLICABLE W.E.F.	BRIEF OF AMENDMENT
Period for issuing demand notice					
Period for issuing demand notice increased from 18 months to 30 months	149	73	Amended		Section 73 of the Finance Act, 1994 is being amended so as to increase the limitation period from 18 months to 30 months for short levy/non levy/short payment/non-payment/erroneous refund of Service Tax.
Other changes in the Finance Act, 1994					
Clause (11) of Section 65B shall be omitted	145	65B	Amended		Section 65B (11) contains definition of ‘approved vocational education course’. However, the exemption shall continue by way of exemption notification No. 25/2012 – ST.
Section 66D (1) – Education Service (Omitted)	146	66D	Amended		The Negative List entry covering ‘educational services by way of (a) pre-school education and education up to higher and secondary school or equivalent, (b) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force

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					<p>and (c) education as a part of an approved vocational education course [Section 66D (l)]</p> <p>Thus, education services shall be liable to service tax notwithstanding the exemption provided in notification no. 25/2012-ST.</p>
Amendment ins Section 78A	151	78A	Newly Inserted		<p>In the last Budget, the Customs, Central Excise and Service Tax laws were amended to provide for closure of proceedings where the assessee pays duty/tax due, interest and specified penalty. Further amendments are being made to Service Tax law so as to provide for closure of proceedings against co-noticees, once the proceedings against the main noticee have been closed.</p>

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Amendment through Notification not covered above :

Notification No.	Principle Notification in which amendment is made	w.e.f	Newly Inserted / Amended	Change
09/2016 – ST	25/2012-ST	01-03-2016	Newly inserted clause (ba) in paragraph 2 of notification no. 25/2012-ST.	<p>“approved vocational education course” means,</p> <p>-</p> <p>(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or</p> <p>(ii) a Modular Employable Skill Course, approved by the National Council of</p>

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				Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;“;
09/2016 – ST	25/2012-ST	01-04-2016	Newly inserted clause (oa) in paragraph 2 of notification no. 25/2012-ST.	<p>(oa) “educational institution” means an institution providing services by way of:</p> <p>(i) pre-school education and education up to higher secondary school or equivalent;</p> <p>(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;</p> <p>(iii) education as a part of an approved vocational education course;</p>

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				(iv)
09/2016 – ST	25/2012-ST	01-04-2016	Newly inserted clause (zdd) in paragraph 2 of notification no. 25/2012-ST.	(zdd) “senior advocate” has the meaning assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961)
09/2016-ST	25/2012-ST	01-04-2016	Newly inserted Entry 53 in notification no. 25/2012-ST.	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India
15/2016-ST	Section 65B (49) omitted	Omitted w.e.f 01-04-2016	Definition of support service is omitted.	N.A.