

[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:-

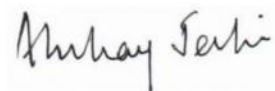
‘(xa) “life micro-insurance product” shall have the meaning assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;’;

(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 17<sup>th</sup> February, 2014 *vide* number G.S.R. 91(E), dated the 17<sup>th</sup> February, 2014.