

[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.7/ 2014-Service Tax

New Delhi, the 11th 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), read with sub-section (3) of section 95 of Finance (No.2), Act, 2004 (23 of 2004) and sub-section (3) of section 140 of the Finance Act, 2007 (22 of 2007), 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.12/2013-Service Tax, dated the 1st July,2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 448 (E), dated the 1st July, 2013, namely:-

In the said notification,—

(i) in paragraph 3, in sub-paragraph (II),—

(A) in clause (b), after the words, letter and figure “in Form A-2”, the words, letter and figure “within fifteen working days from the date of submission of Form A-1” shall be inserted;

(B) after clause (b), the following clause shall be inserted, namely:-

“(ba) the authorisation referred to in clause (b) shall be valid from the date of verification of Form A-1 by the Specified Officer of the SEZ:

Provided that if the Form A-1 is not submitted by the SEZ Unit or the Developer to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction, as the case may be, within fifteen days of its verification by the Specified Officer of the SEZ, the authorisation shall be valid from the date on which it is submitted;”;

(C) for clause (c), the following clause shall be substituted, namely:-

“(c) the SEZ Unit or the Developer shall provide a copy of the said authorisation to the provider of specified services, where such provider is the person liable to pay service tax and on the basis of the said authorisation, the

service provider may provide specified services to the SEZ Unit or the Developer without payment of service tax:

Provided that pending issuance of said authorisation, the provider of specified services may, on the basis of Form A-1, provide such specified services, without payment of service tax, and the SEZ Unit or the Developer shall provide a copy of authorisation to the service provider immediately on receipt of such authorisation:

Provided further that if the SEZ Unit or the Developer does not provide a copy of the said authorisation to the provider of specified services within a period of three months from the date when such specified services were deemed to have been provided in terms of the Point of Taxation Rules, 2011, the service provider shall pay service tax on specified services so provided in terms of the first proviso.”;

(D) in clause (e), the following Explanation shall be inserted, namely:-

“*Explanation.*– For the purposes of this notification, a service shall be treated as used exclusively for the authorised operations if the service is received by the SEZ Unit or the Developer under an invoice in the name of such Unit or the Developer and the service is used only for furtherance of authorised operations in the SEZ.”;

(ii) in Form A-1, in Table II, for sub-heading of column(4), the following shall be substituted, namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”;

(iii) in Form A-2,-

(a) in item B, in the Table, for sub-heading of column(4), the following sub-heading shall be substituted, namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”;

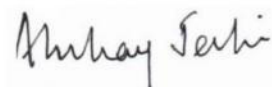
(b) after item B, the following item shall be inserted, namely:-

“C: The authorisation is valid with effect from
[refer condition at S.No.3(II)(ba)]”;

(iv) in Form A-3, in the TABLE, for column heading of column (4), the following column heading shall be substituted namely:-

“Service Tax Registration No. (Not applicable if specified service is covered under full reverse charge)”.

[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. 12/2013 - Service Tax, dated the 1st July, 2013, *vide* number G.S.R. 448 (E), dated the 1st July, 2013 and last amended by notification No. 15/2013-Service Tax, dated the 21st November, 2013 *vide* number G.S.R. No.744 (E), dated the 21st November, 2013.