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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.

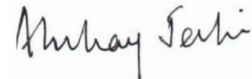
2. In the Service Tax (Determination of Value) Rules, 2006, in rule 2A, in clause (ii), for sub-clauses (B) and (C), the following sub-clause shall be substituted, namely:--

“(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.