

**[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. 14/2016-Service Tax**

New Delhi, the 1<sup>st</sup> March, 2016

**G.S.R.\_\_\_\_ (E).**- In exercise of the powers conferred by section 73B of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.8/2006-Service Tax, dated the 19<sup>th</sup> April, 2006, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 224 (E), dated the 19<sup>th</sup> April, 2006, namely:-

In the said notification, for the words “eighteen per cent.”, the words “fifteen per cent.” shall be substituted.

2. This notification shall come into force on the day the Finance Bill, 2016 receives the assent of the President.

**[F. No. 334/8/2016-TRU]**

**(K. Kalimuthu)  
Under Secretary to the Government of India**

Note:- The principal notification No. 8/2006-Service Tax, dated the 19<sup>th</sup> April, 2006 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 224 (E), dated the 19<sup>th</sup> April, 2006 and last amended by notification No. 15/2011-Service Tax, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 172 (E), dated the 1st March, 2011.