

**[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.16/2016-Service Tax**

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

G.S.R.\_\_\_\_(E).In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby appoints 1<sup>st</sup> day of April, 2016 as the date from which the provisions of clause (b) of sub-paragraph (i) of paragraph 1 of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2015 – Service Tax, dated the 1<sup>st</sup> March, 2015, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 161(E), dated the 1<sup>st</sup> March, 2015, shall come into force.

**[F. No.334/08/2016-TRU]**

**(K. Kalimuthu)**

**Under Secretary to the Government of India**