

**[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. 10/2016-Service Tax,**

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

**G.S.R.---(E).**- In exercise of the powers conferred by clause (a) and clause (hhh) 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 Point of Taxation Rules, 2011, namely :—

1. (1) These rules may be called the Point of Taxation (Amendment) Rules, 2016.  
(2) Save as otherwise provided in these rules, they shall come into force on the 1<sup>st</sup> day of March, 2016.
2. In the Point of Taxation Rules, 2011,—
  - (1) in the opening paragraph, after the words “powers conferred under”, the word, letters and signs “sub-section (2) of section 67A and” shall be inserted with effect from the date of enforcement of the Finance Act, 2016.
  - (2) in rule 5, after clause (b), the following explanations shall be inserted, namely,—

“*Explanation 1.*- This rule shall apply *mutatis mutandis* in case of new levy on services.

*Explanation 2.*- New levy or tax shall be payable on all the cases other than specified above.”.

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

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

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 18/2011 – Service Tax, dated the 1<sup>st</sup> of March, 2011 *vide* number G.S.R. 175(E) dated the 1<sup>st</sup> of March, 2011 and last amended *vide* notification No. 13/2014 - Service Tax dated 11<sup>th</sup> July, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 482(E), dated the 11<sup>th</sup> July, 2014.