

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. 08/2014 - 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), 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.26/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 468 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the TABLE,-

(i) against serial number 7, in column (4), after the words “has not been taken”, the words “by the service provider” shall be inserted;

(ii) in serial number 8, for the entry in column (4), the following entry shall be substituted, namely:-

“CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;

(iii) in serial number 9,-

(a) in column (2), for the words “any motor vehicle designed to carry passengers”, the words “motorcab” shall be substituted with effect from the 1st day of October, 2014;

(b) for the entry in column (4), the following entry shall be substituted with effect from the 1st day of October, 2014, namely:-

“(i) CENVAT credit on inputs and capital goods, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004;

(ii) CENVAT credit on input service of renting of motorcab has been taken under the provisions of the CENVAT Credit Rules, 2004, in the following manner:

(a) Full CENVAT credit of such input service received from a person who is paying service tax on forty percent of the value; or

(b) Up to forty percent CENVAT credit of such input service received from a person who is paying service tax on full value;

(iii) CENVAT credit on input services other than those specified in (ii) above, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;

(iv) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“9A	Transport of passengers, with or without accompanied belongings, by a contract carriage other than motorcab.	40	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.”;
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(v) in the serial number 9A, so inserted, for the entry in the column (2), the following entry shall be substituted with effect from such date as the Central Government may notify for omission of the words “radio taxis” in the section 66D(o)(vi) of the Finance Act 1994, namely:-

“Transport of passengers, with or without accompanied belongings, by-

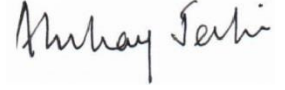
- a. a contract carriage other than motorcab.
- b. a radio taxi.”;

(vi) in the serial number 10, for the existing entry in column (3), the entry “40” shall be substituted with effect from the 1st day of October, 2014;

(vii) against serial number 11, in column (4), for the words “input services”, wherever occurring, the words “input services other than the input service of a tour operator” shall be substituted with effect from the 1st day of October, 2014.

2. Save as otherwise provided in this notification, the amendments shall come into force on the 11th day of July, 2014.

[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, *vide* notification No. 26/2012 - Service Tax, dated 20th June, 2012, *vide* number G.S.R. 468 (E), dated the 20th June, 2012 and was last amended by notification No.9/2013- Service Tax, dated the 8th May, 2013 *vide* G.S.R. 296 (E), dated the 8th May, 2013.