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SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification**  
**No. 13/2014 – Service Tax**

New Delhi, the 11<sup>th</sup> July, 2014

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, 2014.  
(2) They shall come into force on the 1<sup>st</sup> day of October, 2014.
2. In the Point of Taxation Rules, 2011,—
  - (a) in rule 7,—
    - (i) for the words “contained in these rules” the words and figures “contained in rules 3,4, or 8” shall be substituted;
    - (ii) for the first proviso, the following proviso shall be substituted, namely:-

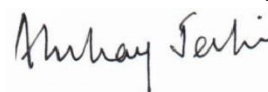
“Provided that where the payment is not made within a period of three months of the date of invoice, the point of taxation shall be the date immediately following the said period of three months.”;
  - (b) after rule 9, the following rule shall be inserted, namely:-

“10. Notwithstanding anything contained in the first proviso to rule 7, if the invoice in respect of a service, for which point of taxation is determinable under rule 7 has been issued before the 1<sup>st</sup> day of October, 2014 but payment has not been made as on the said day, the point of taxation shall,—

    - (a) if payment is made within a period of six months of the date of invoice, be the date on which payment is made;

(b) if payment is not made within a period of six months of the date of invoice, be determined as if rule 7 and this rule do not exist.”.

[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. 18/2011 - Service Tax, dated the 1<sup>st</sup> March,2011 *vide* number G.S.R. 175 (E), dated the 1<sup>st</sup> March, 2011 and last amended by notification No. 37/2012-Service Tax, dated the 20<sup>th</sup> June, 2012 *vide* number G.S.R.479 (E), dated the 20<sup>th</sup> June, 2012.