

**[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. 6/2017-Service Tax**

New Delhi, the 30th January, 2017

G.S.R..... (E). - In exercise of the powers conferred by sub-section (1), read with 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 Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2017.

(2) They shall come into force on the date of publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (1), after the last proviso, the following proviso shall be inserted, namely,-

“Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, the service tax payable for the month of December, 2016 and January, 2017, shall be paid to the credit of the Central Government by the 6th day of March, 2017.”.

[F. No. 354/149/2016-TRU]

**(Mohit Tewari)
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. 2/94-Service Tax, dated the 28th June, 1994 *vide* number G.S.R. 546 (E), dated the 28th June, 1994 and last amended *vide* notification No. 2/2017-Service Tax, dated the 12th January, 2017 *vide* number G.S.R. 25(E), dated the 12th January, 2017.