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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No.09 /2017-Service Tax

New Delhi, the 28th February, 2017

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G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the 1st day of July, 2012 and ending with the 31st day of March, 2015 (hereinafter referred to as the said period), according to a practice that was generally prevalent, there was non levy of service tax, on the services by way of admission to a museum and this service was liable to service tax, in the said period, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby directs that the service tax payable on the services by way of admission to a museum under section 66B of the Finance Act, 1994 but for the said practice, during the said period, shall not be required to be paid.

[F.No. 137/68/2016 -Service Tax]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India