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Dated : 30/01/2014

Notification No. 02/2014 - Service Tax

New Delhi, 30th January, 2014

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(i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 02/2014 - Service Tax

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. 25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 467 (E), dated the 20th June, 2012, namely:-

In the said notification, in the paragraph 2, for clause (s), the following shall be substituted, namely:-

'(s) "governmental authority" means an authority or a board or any other body;

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by Government,

with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;'

[F.No. 354 /236/ 2013-TRU]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide Notification No. 25/2012 - Service Tax, dated 20th June, 2012, number G.S.R. 467 (E), dated the 20th June, 2012 and was last amended by Notification No.01/2014- Service Tax, dated the 10th January, 2014 G.S.R. 15(E), dated the 10th January,2014.