

[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)**

New Delhi, the 1st March, 2015

**NOTIFICATION
No. 8/2015-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.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 Sl. No. 2, in column (4), for the entry, 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.";

(ii) against Sl. No. 3, in column (4), for the entry " Nil", the entry "Same as above" shall be substituted;

(iii) for Sl. No. 5 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-----|---|-----|--|
| "5 | Transport of passengers by air, with or without accompanied belongings in | | 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."; |
| | (i) economy class | 40 | |
| | (ii) other than economy class | 60 | |

(iv) against Sl. No. 7, in column (3), for the entry "25", the entry "30" shall be substituted;

(v) Sl. No. 8 and entries relating thereto shall be omitted;

(vi) against Sl. No. 10, in column (3), for the entry “40”, the entry “30” shall be substituted.

2. This notification shall come into force on the 1st day of April, 2015.

[F.No. 334/5/2015 - TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note:-The principal notification No. 26/2012 - Service Tax, dated 20th June, 2012, was 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 and was last amended by notification No.08/2014-Service Tax, dated the 11th July, 2014 *vide* G.S.R. 477 (E), dated the 11th July, 2014.