

[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. 21/2016-Service Tax,

New Delhi, the 30th March, 2016

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. These rules may be called the Point of Taxation (Second Amendment) Rules, 2016.
2. In the Point of Taxation Rules, 2011, in rule 7, after second proviso, the following proviso shall be inserted, namely,—

“Provided also that where there is change in the liability or extent of liability of a person required to pay tax as recipient of service notified under sub-section (2) of section 68 of the Act, in case service has been provided and the invoice issued before the date of such change, but payment has not been made as on such date, the point of taxation shall be the date of issuance of invoice.”.

[F. No. B-1/4/2016-TRU]

(K. Kalimuthu)

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. 18/2011 – Service Tax, dated the 1st of March, 2011 *vide* number G.S.R. 175(E), dated the 1st of March, 2011 and was last amended *vide* notification No. 10/2016 - Service Tax dated 1st March, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 258(E), dated the 1st March, 2016.