

[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. 3/2017-Service Tax

New Delhi, the 12<sup>th</sup> January, 2017

**G.S.R. (E).**- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-Service Tax, dated the 20<sup>th</sup> June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20<sup>th</sup> June, 2012, namely:-

1. In the said notification,-

(i) in paragraph I, in clause (A), after the sub-clause (vi), the following sub-clause shall be inserted, namely:-

“(vii) provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India;”;

(ii) in paragraph (II), in the Table, after Sl. No. 11 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

“ 12.	in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	Nil	100%”.
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(iii) after *Explanation III*, following *Explanation* shall be inserted, namely:-

“*Explanation IV.*- For the purposes of this notification, in respect of services provided or agreed to be provided by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, person liable for paying service tax other than the service provider shall be the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods.”.

2. This notification shall come into force on the 22<sup>nd</sup> day of January, 2017.

[F. No. 354/42/2016-TRU]

**(Anurag Sehgal)**  
**Under Secretary to the Government of India**

**Note:-**The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 472 (E), dated the 20<sup>th</sup> June, 2012 and last amended *vide* notification No. 49/2016-Service Tax, dated the 9<sup>th</sup> November, 2016 vide number G.S.R. 1058(E), dated the 9<sup>th</sup> November, 2016.