

**[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**

**New Delhi, the 1st March, 2015
No. 7/2015-Service Tax,**

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 20th 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 20th June, 2012, namely:-

1. In the said notification,-

(i) in paragraph I, in clause (A),-

(a) after sub-clause (ia), the following sub-clauses shall be inserted, namely:-

"(ib) provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company";

"(ic) provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent";

(b) in sub-clause (iv), in item (C), with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, the words "by way of support services" shall be omitted;

(c) after the sub-clause (v), with effect from the 1st day of March, 2015, the following sub-clause shall be inserted, namely:-

"(vi) provided or agreed to be provided by a person involving an aggregator in any manner";

(ii) in paragraph (II),-

(A) for the portion beginning with brackets, letters and words "(II) The extent of service tax payable" and ending with words "namely:-", the following shall be substituted with effect from 1st March, 2015, namely:-

"II. The extent of service tax payable thereon by the person who provides the service and any other person liable for paying service tax for the taxable services specified in paragraph I shall be as specified in the following Table, namely:-";

(B) in the Table,-

(i) in column (4), for the column heading, the following column heading shall be substituted with effect from 1st March, 2015, namely:-

“Percentage of service tax payable by any person liable for paying service tax other than the service provider”;

(ii) after Sl. No. 1A and the entries relating thereto, the following Sl Nos. and entries shall be inserted, namely:-

"1B.	in respect of services provided or agreed to be provided by a mutual fund agent or distributor, to a mutual fund or asset management company	Nil	100%
1C.	in respect of service provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent	Nil	100%";

(iii) against Sl. No. 8, in column (3) and column (4), for the existing entries, the entries “Nil” and “100%” shall respectively be substituted;

(iv) after Sl. No. 10 and the entries relating thereto, with effect from 1st March, 2015, the following Sl. No. and entries shall be inserted, namely:-

“ 11.	in respect of any service provided or agreed to be provided by a person involving an aggregator in any manner	Nil	100%”.
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2. Save as otherwise provided, 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 was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 472 (E), dated the 20th June, 2012 and last amended *vide* notification No. 10/2014-Service Tax, dated the 11th July, 2014 vide number G.S.R. 479(E), dated the 11th July, 2014 .