

**[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. 46/2016-Service Tax**

New Delhi, the 9th Novemeber, 2016

G.S.R.---(E).- In exercise of the powers conferred by sub-section (1) of section 66C 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 to amend the Place of Provision of Services Rules, 2012, namely :—

1. (1) These rules may be called the Place of Provision of Services (Amendment) Rules, 2016.
(2) They shall come into force on the 1st day of December, 2016.
2. In the Place of Provision of Services Rules, 2012,-
 - (i) in rule 2, for clause (l), following clause shall be substituted, namely:-
‘(l) “online information and database access or retrieval services” has the same meaning as assigned to it in clause (ccd) of sub-rule 1 of rule 2 of the Service Tax Rules, 1994;’;
 - (ii) in rule 3, in the proviso, after the words “in case”, the words “of services other than online information and database access or retrieval services, where” shall be inserted;
 - (iii) in rule 9, clause (b) shall be omitted.

[F. No. 354/149/2016-TRU]

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

Note:- The principal rules were published in the Gazette of India, Extraordinary, *vide* notification No. 28/2012 - Service Tax, dated the 20th June, 2012 *vide* number G.S.R. 470 (E), dated the 20th June, 2012 and last amended by notification No.14/2014 - Service Tax, dated the 11th July, 2014 *vide* number G.S.R. 483 (E), dated the 11th July, 2014.