

**[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.18/2016-Service Tax**

New Delhi, the 1st March, 2016

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,-

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

(i) sub-clause (ib) shall be omitted;

(ii) for sub-clause (ic), the following shall be substituted, namely:-

“(ic) provided or agreed to be provided by a selling or marketing agent of lottery tickets in relation to a lottery in any manner to a lottery distributor or selling agent of the State Government under the provisions of the Lottery (Regulations) Act, 1998 (17 of 1998);”;

(iii) in sub-clause (iv), for item (B), the following shall be substituted, namely:-

“(B) a firm of advocates or an individual advocate other than senior advocate, by way of legal services, or”;

(b) in paragraph (II), in the TABLE,-

(i) Sl. No. 1B and the entries relating thereto shall be omitted;

(ii) against Sl. No. 1C, for the entry under column (2), the following shall be substituted, namely:-

“in respect of services provided or agreed to be provided by a selling or marketing agent of lottery tickets in relation to lottery in any manner to a lottery distributor or selling agent of the State Government under the provisions of the Lottery (Regulations) Act, 1998 (17 of 1998);”;

(iii) against Sl. No. 5, for the entry under column (2), the following shall be substituted, namely:-

“in respect of services provided or agreed to be provided by a firm of advocates or an individual advocate other than a senior advocate by way of legal services”;

(iv) against Sl. No. 6, in column (2), the words “by way of support services” shall be omitted.

2. This notification shall come into force on the 1st day of April, 2016.

[F.No. 334 /08/ 2016-TRU]

(K. Kalimuthu)
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. 7/2015-Service Tax, dated the 1st March, 2015 *vide* number G.S.R. 161(E), dated the 1st March, 2015.