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SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification**  
**No. 14/2014 - Service Tax**

New Delhi, the 11<sup>th</sup> July, 2014

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, 2014.

(2) They shall come into force on the 1<sup>st</sup> day of October, 2014.

(1) In the Place of Provision of Services Rules, 2012,—

(a) in rule 2 for clause (f), the following clause shall be substituted, namely:-

‘(f) “intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his account;’;

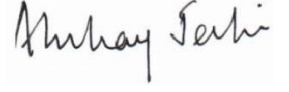
(b) in rule 4, in clause (a), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that this clause shall not apply in the case of a service provided in respect of goods that are temporarily imported into India for repairs and are exported after the repairs without being put to any use in the taxable territory, other than that which is required for such repair;”;

(c) in rule 9, for clause (d), the following clause shall be substituted, namely:-

“(d) Service consisting of hiring of all means of transport other than,-  
(i) aircrafts, and  
(ii) vessels except yachts,  
upto a period of one month.”.

[F.No. 334 /15/ 2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, by notification No. 28/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012 *vide* number G.S.R. 470 (E), dated the 20<sup>th</sup> June, 2012.