

**[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 1<sup>st</sup> March, 2015  
No. 6/2015-Service Tax,**

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-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. 467 (E), dated the 20<sup>th</sup> June, 2012, namely:-

1. In the said notification,-

(i) for entry 2, the following entry shall be substituted, namely,-

“2. (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;

(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;”;

(ii) in entry 12, items (a), (c) and (f) shall be omitted;

(iii) in entry 14, in item (a), the words “an airport, port or” shall be omitted;

(iv) for entry 16, the following entry shall be substituted, namely:-

“16. Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than one lakh rupees:

Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.”;

(v) in entry 20, for item (i), the following item shall be substituted, namely:-

"(i) milk, salt and food grain including flours, pulses and rice;"

(vi) in entry 21, for item (d), the following item shall be substituted, namely:-

"(d) milk, salt and food grain including flours, pulses and rice;"

(vii) in entry 26A, after item (c), the following item shall be inserted, namely-

“(d) Varishtha Pension Bima Yojana;”;

(viii) in entry 29, items (c), (d) and (e) shall be omitted;

(ix) in entry 30, in item (c), for the words “any goods”, the words “any goods excluding alcoholic liquors for human consumption,” shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint;

(x) entry 32 shall be omitted;

(xi) after entry 42, the following entries shall be inserted, namely,-

“43. Services by operator of Common Effluent Treatment Plant by way of treatment of effluent;

44. Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;

45. Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;

46. Service provided by way of exhibition of movie by an exhibitor to the distributor or an association of persons consisting of the exhibitor as one of its members;”;

(xii) after entry 46 so inserted, the following entry shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, namely:-

“47. Services by way of right to admission to,-

(i) exhibition of cinematographic film, circus, dance, or theatrical performance including drama or ballet;

(ii) recognised sporting event;

(iii) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event, where the consideration for admission is not more than Rs 500 per person.”.

2. In the said notification, in paragraph 2 relating to Definitions,-

(a) after clause (xa), the following clause shall be inserted, namely:-

‘(xaa) “national park’ has the meaning assigned to it in the clause (21) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);’;

(b) after clause (zaa), the following clause shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, namely:-

‘(zab) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) covered under entry 11.’;

(c) for the clause (zi), the following clauses shall be substituted, namely:-

‘(zi) “tiger reserve” has the meaning assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zj) “trade union” has the meaning assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zk) “wildlife sanctuary” means sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zl) “zoo” has the meaning assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).’.

3. Save as otherwise provided in this notification, this notification shall come into force on the 1<sup>st</sup> 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, by notification No. 25/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012 and last amended *vide* notification No.17/2014 - Service Tax, dated the 20<sup>th</sup> August, 2014 *vide* number G.S.R. 598(E), dated the 20<sup>th</sup> August, 2014.