

**[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**

Central Board of Excise & Customs

New Delhi, the 9th December, 2015

18 Agrahayana, 1937 Saka

Notification No. 26/2015-Service Tax

G.S.R..... (E). - In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Third Amendment) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (1), after the third proviso, the following shall be inserted, namely:-

“ Provided also that in the case of an assessee in the State of Tamil Nadu, the service tax payable for the month of November, 2015, shall be paid to the credit of the Central Government by the 20th day of December, 2015 ” .

(Himani Bhayana)

Under Secretary to the Government of India

[F.No. 137/78/2015-Service Tax]

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-SERVICE TAX, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 25/2015-SERVICE TAX, dated the 12th November, 2015 vide number G.S.R. 855 (E), dated the 12th November, 2015.