

कार्यालय अतिरिक्त निदेशक, राज्य बीमा एवं प्रा नि विभाग  
(साधारण बीमा निधि)

वित्त भवन, विधानसभा के पास, ज्योति नगर, जयपुर (राजस्थान)

क्रमांक:जीआईएफ/सेवाकर/

दिनांक:

समस्त वरिष्ठ अतिरिक्त/अतिरिक्त/  
संयुक्त/उप/सहायक निदेशक  
सम्भाग/जिला .....

विषय: साधारण बीमा निधि से सम्बन्धित प्रीमियम पर सेवाकर दर में परिवर्तन के सम्बन्ध में।

संदर्भ: भारत सरकार की अधिसूचना संख्या 14/2015 – सेवाकर दिनांक 19 मई, 2015

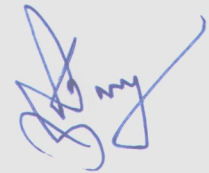
महोदय,

विषयान्तर्गत लेख है कि फाइनेंस एक्ट – 2015 के सेक्शन 108 के क्रम में भारत सरकार द्वारा सन्दर्भित अधिसूचना जारी कर सेवाकर की नई दर 14 प्रतिशत घोषित की गयी है। उक्त नवीन दर 01 जून, 2015 से प्रभावी किये जाने का निर्णय भारत सरकार द्वारा किया गया है।

साधारण बीमा निधि से सम्बन्धित पॉलिसीज जो कि 1 जून, 2015 एवं इसके पश्चात प्रभावशील होंगी, के लिए शुद्ध प्रीमियम के साथ 14 प्रतिशत सेवाकर प्राप्त किया जाना एवं तदनुसार ही सेवाकर जमा कराया जाना सुनिश्चित करें। साधारण बीमा निधि से सम्बन्धित 1 जून, 2015 एवं इसके पश्चात प्रभावी होने वाली साधारण बीमा की विभिन्न पॉलिसीज जिनके लिए आपके कार्यालय से रिन्युअल नोटिस जारी किये जा चुके हैं, से सम्बन्धित संस्थानों से अविलम्ब सम्पर्क कर प्रीमियम के साथ नई सेवाकर दर के आधार पर ही सेवाकर प्राप्त करना सुनिश्चित करें।

संलग्न:

भारत सरकारी की अधिसूचना संख्या  
14/2015-सेवाकर दिनांक 19.05.2015 एवं  
फाइनेंस एक्ट के सेक्शन 108 की प्रति



(डी. बी. परमार)

वरिष्ठ अतिरिक्त निदेशक (जीआईएस)  
साधारण बीमा निधि  
वित्त भवन, जयपुर

अधिसूचना

नई दिल्ली, तारीख 19 मई, 2015

सं० 14/2015-सेवा कर

सा.का.नि. (अ). वित्त अधिनियम, 2015 की धारा 107, के उपवाक्य (क),(ग) तथा (च), धारा 108, धारा 109 के उपधारा (2),(3) तथा (4), धारा 153 तथा धारा 159 द्वारा प्रदत्त शक्ति का प्रयोग करते हुए केन्द्र सरकार एतद्वारा उपर्युक्त अधिनियम की धारा 107, के उपवाक्य (क),(ग) तथा (च), धारा 108, धारा 109 के उपधारा (2),(3) तथा (4), धारा 153 तथा धारा 159 के उपबंधों को दिनांक 1 जून, 2015 से प्रवर्त किए जाने का निर्णय करती है।

[ फा.सं. 334 /5/ 2015-टीआरयू ]

(अक्षय जोशी)

अवर सचिव, भारत सरकार

(g) in clause (44), for *Explanation 2*, the following *Explanation* shall be substituted, namely:—

*‘Explanation 2.*—For the purposes of this clause, the expression “transaction in money or actionable claim” shall not include—

(i) any activity relating to use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

(ii) any activity carried out, for a consideration, in relation to, or for facilitation of, a transaction in money or actionable claim, including the activity carried out—

(a) by a lottery distributor or selling agent in relation to promotion, marketing, organising, selling of lottery or facilitating in organising lottery of any kind, in any other manner;

(b) by a foreman of chit fund for conducting or organising a chit in any manner.’;

(h) clause (49) shall be omitted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

**108.** In section 66B of the 1994 Act, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the words “twelve per cent.”, the words “fourteen per cent.” shall be substituted. Amendment of section 66B.

**109.** In section 66D of the 1994 Act, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,— Amendment of section 66D.

(1) in clause (a), in sub-clause (iv), for the words “support services”, the words “any service” shall be substituted;

(2) for clause (f), the following clause shall be substituted, namely:—

“(f) services by way of carrying out any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption;”;

(3) in clause (i), the following *Explanation* shall be inserted, namely:—

*‘Explanation.*— For the purposes of this clause, the expression “betting, gambling or lottery” shall not include the activity specified in *Explanation 2* to clause (44) of section 65B;’;

(4) clause (j) shall be omitted.

**110.** In section 66F of the 1994 Act, in sub-section (1), the following *Illustration* shall be inserted, namely:— Amendment of section 66F.

*‘Illustration*

The services by the Reserve Bank of India, being the main service within the meaning of clause (b) of section 66D, does not include any agency service provided or agreed to be provided by any bank to the Reserve Bank of India. Such agency service, being input service, used by the Reserve Bank of India for providing the main service, for which the consideration by way of fee or commission or any other amount is received by the agent bank, does not get excluded from the levy of service tax by virtue of inclusion of the main service in clause (b) of the negative list in section 66D and hence, such service is leviable to service tax.’.

retrospectively, in the manner specified in column (2) of the Third Schedule, on and from and up to the date specified in column (3) of that Schedule.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 5A of the Central Excise Act, retrospectively, at all material times.

(3) Refund shall be made of all such duty of excise which has been collected but which would not have been so collected, had the notification referred to in sub-section (1), been in force at all material times, subject to the provisions of section 11B of the Central Excise Act.

(4) Notwithstanding anything contained in section 11B of the Central Excise Act, an application for the claim of refund of duty of excise under sub-section (3) shall be made within a period of six months from the date on which the Finance Bill, 2015 receives the assent of the President.

Amendment  
of Third  
Schedule.

**105.** In the Central Excise Act, the Third Schedule shall be amended in the manner specified in the Fourth Schedule.

#### *Central Excise Tariff*

Amendment  
of First  
Schedule.

**106.** In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act), the First Schedule shall be amended in the manner specified in the Fifth Schedule. 5 of 1986.

### CHAPTER V

#### SERVICE TAX

Amendment  
of section  
65B.

**107.** In the Finance Act, 1994 (hereinafter referred to as the 1994 Act), save as otherwise provided, in section 65B,— 32 of 1994.

(a) clause (9) shall be omitted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint;

(b) after clause (23), the following clause shall be inserted, namely:—

‘(23A) “foreman of chit fund” shall have the same meaning as is assigned to the term “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982;’; 40 of 1982.

(c) clause (24) shall be omitted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint;

(d) after clause (26), the following clause shall be inserted, namely:—

‘(26A) “Government” means the Departments of the Central Government, a State Government and its Departments and a Union territory and its Departments, but shall not include any entity, whether created by a statute or otherwise, the accounts of which are not required to be kept in accordance with article 150 of the Constitution or the rules made thereunder;’;

(e) after clause (31), the following clause shall be inserted, namely:—

‘(31A) “lottery distributor or selling agent” means a person appointed or authorised by a State for the purposes of promoting, marketing, selling or facilitating in organising lottery of any kind, in any manner, organised by such State in accordance with the provisions of the Lotteries (Regulation) Act, 1998;’; 17 of 1998.

(f) in clause (40), the words “alcoholic liquors for human consumption,” shall be omitted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint;