

[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 INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 16th December, 2022

No. 01/2022-Service Tax

G.S.R....(E).—Whereas, the Central Government is satisfied that in the period commencing on and from the 1st day of July, 2012 and ending with the 30th day of June, 2017 (hereinafter referred to as ‘the said period’), according to a practice that was generally prevalent, there was non-levy of service tax, on the “light-dues” collected by the Directorate General of Lighthouses and Lightships under the Lighthouse Act, 1927 (17 of 1927) and this service was liable to service tax, during the said period, which was not being paid as per the said practice.

Now, therefore, in exercise of the powers conferred by section 11 C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), and clause (e) of sub-section (2) of section 174 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby directs that the service tax payable under section 66B of the Finance Act, 1994 (32 of 1994), on the “light-dues” collected by the Directorate General of Lighthouses and Lightships under the Lighthouse Act, 1927 (17 of 1927), in the said period, but for the said practice, shall not be required to be paid.

(Rupal Saroha)
Under Secretary

[F.No. CBIC-6/1/2022-CX-I]