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Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 1/2019-Service Tax

New Delhi, the 6th March, 2019
15 Phalguna, 1940 Saka

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 29th day of February, 2016 (hereinafter referred to as the said period), according to a practice that was generally prevalent, there was non-levy of service tax, on the services provided by training providers (project implementation agencies) under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by the National Council for Vocational Training, and this service was liable to service tax, in the said period, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11C 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), in respect of things done or omitted to be done before the coming into force 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 services provided by training providers (project implementation agencies) under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by the National Council for Vocational Training, in the said period, but for the said practice, shall not be required to be paid.

(Dr. Sreeparvathy S.L)

Under Secretary to the Government of India

[F.No. 137/14/2018-Service Tax]