

## **Service Tax (Third Amendment) Rules, 2015**

**[09 December 2015]**

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**[09 December 2015]**

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. Rule 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. Rule 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.