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SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NOTIFICATION  
No. 36/2016-Service Tax**

New Delhi, the 23<sup>rd</sup> June, 2016

**G.S.R. ---(E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services by way of transportation of goods by a vessel from outside India upto the customs station in India with respect to which the invoice for the service has been issued on or before the 31<sup>st</sup> May, 2016, from the whole of service tax leviable thereon, subject to the condition that the import manifest or import report required to be delivered under section 30 of the the Customs Act, 1962 (52 of 1962) has been delivered on or before the 31<sup>st</sup> May, 2016 and the service provider or recipient produces Customs certified copy of such import manifest or import report.

**[F.No. B-1/21/2016 - TRU]**

**(Mohit Tiwari)  
Under Secretary**