

**[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)**

**Notification No. 51/2016-Service Tax**

New Delhi, the 30<sup>th</sup> Novemeber, 2016

**G.S.R.---(E).**- In exercise of the powers conferred by sub-section (1) of section 66C and clause (hhh) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to further amend the Place of Provision of Services Rules, 2012, namely :—

1. (1) These rules may be called the Place of Provision of Services (Second Amendment) Rules, 2016.  
  
(2) They shall come into force on the 1st day of December, 2016.
2. In the Place of Provision of Services Rules, 2012, in rule 2, in clause (q), after the words “include broadcasting”, the words “and online information and database access or retrieval” shall be inserted.

[F. No. 354/149/2016-TRU]

(Mohit Tiwari)  
Under Secretary to the Government of India

*Note:- The principal rules were published in the Gazette of India, Extraordinary, vide notification No. 28/2012 - Service Tax, dated the 20th June, 2012 vide number G.S.R. 470 (E), dated the 20th June, 2012 and last amended by notification No.46/2016 - Service Tax, dated the 9<sup>th</sup> November, 2016 vide number G.S.R. 1055 (E), dated the 9<sup>th</sup> November, 2016.*