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

Notification No. 1/2018-Service Tax

New Delhi, the 30<sup>th</sup> November, 2018  
9 Agrahayana, 1940 Saka

G.S.R. (E).- Whereas, the Central Government is satisfied that in the period commencing on and from the 1<sup>st</sup> day of July,2012 and ending with the 30<sup>th</sup> 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 services by way of granting of "right of way" by "local authorities", as defined in sub section (7) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885), 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, on the services by way of granting of "right of way" by "local authorities", as defined in sub section (7) of section 3 of the Indian Telegraph Act, 1885, 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

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