

[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)

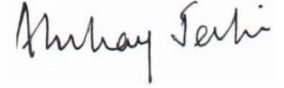
**Notification**  
**No. 9/2014- Service Tax**

New Delhi, the 11<sup>th</sup> July, 2014

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. (1) These rules may be called the Service Tax (Amendment) Rules, 2014.  
  
(2) Save as otherwise provided in these rules, they shall come into force on the 11<sup>th</sup> July, 2014.
2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules),—
  - (A) in rule 2, in sub-rule (1), in clause (d), in sub-clause (i),—
    - (a) after item (A), the following item shall be inserted , namely:-  
“ (AA) in relation to service provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company, the recipient of the service;”;
    - (b) for item (EE),the following item shall be substituted, namely:-  
“(EE) in relation to service provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate, the recipient of such service;”;
  - (B) in rule 6 of the said rules, for sub-rule (2), the following sub-rule shall be substituted with effect from the 1<sup>st</sup> October, 2014, namely:-  
  
“(2) Every assessee shall electronically pay the service tax payable by him, through internet banking:  
  
Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction, may for reasons to be recorded in writing, allow the assessee to deposit the service tax by any mode other than internet banking.”.

[F.No. 334 /15/2014- TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) by notification No. 2/94-ST, dated the 28<sup>th</sup> June, 1994 *vide* number G.S.R. 546 (E), dated the 28<sup>th</sup> June, 1994 and last amended by notification No.16/2013-Service Tax, dated the 22<sup>nd</sup> November, 2013 *vide* number G.S.R. 749 (E), dated the 22<sup>nd</sup> November, 2013.