



## Central Board of Excise and Customs

Department of Revenue, Ministry of Finance, Government of India



**News Flash** Requisitions on [www.nacenkanpur.gov.in](http://www.nacenkanpur.gov.in) before due date, if not already sent.

[View all](#)

|                                        |
|----------------------------------------|
| <a href="#">Taxpayer Assistance</a>    |
| <a href="#">Departmental Officers</a>  |
| <a href="#">Government Initiatives</a> |
| <a href="#">Public Information</a>     |
| <a href="#">Related Sites</a>          |
| <a href="#">Legal Affairs</a>          |
| <a href="#">AAR/ D.G. Audit</a>        |

[Home](#) [ServiceTax](#) [Notifications](#) [Service Tax Notifications of Year 2015](#)

[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)

New Delhi, the 6<sup>th</sup> November, 2015

### Notification No. 22/2015-Service Tax

**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) read with sub-section (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all taxable services from payment of such amount of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the said Act, which is in excess of Swachh Bharat Cess calculated at the rate of 0.5 percent. of the value of taxable services:

Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section (1) of section 93 of the Finance Act, 1994 or otherwise not leviable to service tax under section 66B of the Finance Act, 1994.

This notification shall come into force from the 15<sup>th</sup> day of November, 2015.

[F.No. 354/129/2015 - TRU]

(K. Kalimuthu)  
Under Secretary to the Government of India

### Quick Links

[Exchange Rate  
Notifications-2015](#)

[Notifications of Customs](#)

[Notifications of Central Excise](#)

[Notifications of Service Tax](#)



[Exchange Rate Notifications-2015](#)

[Notifications of Customs](#)

[Notifications of Central Excise](#)



[Sitemap](#)

[Website Policies](#)



[Help](#)

Follow Us

Last Updated on: 07-Nov-2015  
Best Viewed in 1024 X 768 resolution, Chrome 40

© This is the official website of Central Board of Excise and Customs (CBEC), Department of Revenue, Ministry of Finance, Government of India.