

**[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. 52/2016-Service Tax**

**New Delhi, the 8<sup>th</sup> December, 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20<sup>th</sup>June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup>June, 2012, namely:-

In the said notification, in the opening paragraph, after entry 63, the following entry shall be inserted, namely,-

“64. Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.

*Explanation.* — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.”

**[F. No. 356/21/2016-TRU]**

**(Anurag Sehgal)  
Under Secretary to the Government of India**

**Note:-**The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 25/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup>June, 2012 and last amended *vide* notification number 47/2016 - Service Tax, dated the 9<sup>th</sup> November, 2016 *vide* number G.S.R. 1056 (E), dated the 9<sup>th</sup> November, 2016.