

**Extension of exemption on services provided by government or local authority to business entity as a telecom service provider**

Earlier vide notification no. 22/2016 ST dated 13.04.2016, CBEC has provided the exemption on services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during financial year 2015-16 on payment of license fee or spectrum user charges. In other words earlier exemption was provided on such services only for the financial year 2015-16. Now, vide this notification the said exemption has been extended by substituting the word "financial year 2015-16" to word "Prior to April'2016. In other words, aforesaid exemption is now extended even for the period prior to April'2016.

***[Notification No.39/2016-ST dated 02.09.2016]***