

Restriction on exemption on services provided by way of renting of precincts of religious place meant for general public

Earlier vide notification no. 25/2012 ST dated 20.06.2012, '*Services provided by any person by way of renting of precincts of religious place meant for general public*' was exempted from service tax vide entry 5. Now, vide current notification, the above has been restricted by substituting the following entry in lieu of the above:

Service of renting of precincts of a religious place meant for general public is exempted only if such religious place is owned or managed by any of the following:

- An entity registered as a charitable or religious trust u/s 12AA of Income Tax act, 1961;
- A trust or an institution registered under clause (v) of clause 23(c) of section 10 of Income Tax act, 1961; or
- A body or authority covered under clause (23BBA) of Income tax Act, 1961.

[Notification No.40/2016-ST dated 06.09.2016]