

Non Services shall be payable on Services by way of advancement of Yoga provided by entities registered U/S 12AA of Income tax Act, 1961 for the period “July 2012 to October 2015”

Prior to October' 2015, there was a practice prevalent there was non-levy of service tax on the service by way of advancement of Yoga provided by entities registered u/s 12AA of Income tax Act, 1961 and it was liable for service tax in the said period which was not paid according to the said practice. To remove the disparity, now in the current notification central government has directed that no service tax is liable to be paid on aforesaid services of advancement of Yoga even for the period “July 2012 to October 2015”.

[Notification No.42/2016-ST dated 26.09.2016]