

64) Services provided by the operators of common effluent treatment plant is exempted for the period 01.07.2012 to 31.03.2015

Earlier from the period 01.07.2012 to 31.03.2015, services provided by the operators of common effluent treatment plant was liable for the payment of service tax however due to the common practice prevalent in the market, service tax was not paid on the same considering it as exempted from payment of service tax. Now vide aforesaid notification, it is directed by CBEC that service tax is liable on such services whereas due to the said practice, there is no requirement of payment of service tax by the operators of common effluent treatment plant for the period 01.07.2012 to 31.03.2015.

[Notification No.08/2017-ST dated 20.02.2017]