

65) Services by way of admission to a museum is exempted for the period 01.07.2012 to 31.03.2015

Services provided by way of admission to a museum was liable for payment of service tax for the period between 01.07.2012 to 31.03.2015. However, due to the common practice prevalent in the market, service tax was not paid on the same considering it as exempted from the payment of service tax. Now vide aforesaid notification, it is directed by CBEC that service tax needs to be paid on such services however due to the common practise prevalent in the market, there is no requirement of payment of service tax on such services for the period 01.07.2012 to 31.03.2015.

[Notification No.09/2017-ST dated 28.02.2017]