

**Notification No. 36/2016-ST dated 23.06.2016**

**Exempts the taxable service by way of transportation of goods by a vessel from outside India**

Entry (p) of the negative list as provided under Section 66D of the finance act, 1994 was omitted vide amendment in the finance act, 2016 whereas as a consequence of the said omission, Taxable services by way of transportation of goods by a vessel from outside India up to the custom station in India has been brought under the tax net. Now, CBEC, by way of Notification No. 36/2016-ST dated 23.06.2016, specifies that, such services shall be exempt in cases where invoice for the service has been issued on or before the 31.05.2016 subject to the condition that the import manifest or import report required to be delivered under section 30 of Customs Act, 1962 has been delivered on or before 31.05.2016 and the service provider or recipient produces custom certified copy of such import manifest or import report. In all other case, the above activity shall be liable for service tax.