

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NOTIFICATION  
No. 12/2016-Service Tax**

New Delhi, the 1<sup>st</sup> March, 2016

**G.S.R.---(E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.32/2012-Service Tax, dated the 20<sup>th</sup> June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 474(E), dated the 20<sup>th</sup> June, 2012, namely:-

1. In the said notification,-

(1) in the opening paragraph,-

(a) after the words “Department of Science and Technology, Government of India”, the following words shall be inserted, namely:-

“or bio-incubators recognized by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India,”;

(b) in conditions 1 and 2, after the words and letters “or the TBI”, the words “or the bio-incubator” shall be inserted;

(2) in Format-I,-

(a) in the heading, after the word and letters “the STEP”, the words “or the Bio-Incubator” shall be added;

(b) in item (a), after the word “Park”, the words and signs “/bio-incubator” shall be inserted;

(3) in Format-II,-

(a) in the heading, after the letters “STEP”, the signs and words “/the Bio-Incubator” shall be inserted;

(b) in serial number 4, after the letters, brackets and word “STEP (incubator)”, the signs and words “/the bio-incubator” shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> of April, 2016.

**[F. No. 334/8/2016-TRU]**

**(K. Kalimuthu)**  
**Under Secretary to the Government of India**

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by notification No. 32/2012 – Service Tax dated the 20<sup>th</sup> June, 2012 *vide* number G.S.R. 474(E) dated the 20<sup>th</sup> June, 2012.