

**SIGNIFICANT NOTIFICATIONS / CIRCULARS ISSUED DURING THE PERIOD
16TH Oct, 2013 TO 15TH Nov, 2013**

A. SERVICE TAX

1. Amendment to Mega Exemption Notification - Food or Beverages Services provided by a Canteen exempt from Service Tax

CBEC vide *Notification No. 14/2013 - ST., Dated: October 22, 2013* has exempt the food or beverages services provided by a canteen by inserting entry no. 19A in the Mega Exemption List. The entry provides as under:

"19A. Services provided in relation to serving of food or beverages by a canteen maintained in a factory covered under the Factories Act, 1948 (63 of 1948), having the facility of air-conditioning or central air-heating at any time during the year."

(Notification No. 14/2013 ST dated 22.10.2013)

The text of the above notifications/ circular is available at www.cbec.gov.in