

### SERVICE TAX

#### 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]*

Source: [www.cbec.gov.in](http://www.cbec.gov.in)

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