



सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
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व्यापार सुविधा सं. TRADE FACILITY No.10/2012 (S.Tax)

दिनांक Date : 11.10.2012

विषय : केवल 01 अप्रैल से 30 जून 2012 की अवधि के लिए एसटी-3 जमा करना ।
Sub: Filing of ST-3 only for the period 1st April to 30th June 2012

उपरोक्त विषय पर केन्द्रीय उत्पाद व सीमा शुल्क बोर्ड के पत्र F.No. 137/22/2012-Service Tax दिनांक 28.09.2012 और अधिसूचना संख्या 47/2012-Service Tax दिनांक 28.09.2012 पत्र की प्रतिलिपि सूचना, मार्गदर्शन और आवश्यक कार्यवाही हेतु संप्रेषित की जाती हैं ।

A Copy of CBEC's Letter F.No. 137/22/2012-Service Tax dated 28.09.2012 and Notification No. 47/2012-Service Tax dated 28.09.2012 on the above subject are communicated herewith for information, guidance and necessary action.

इस संप्रेषण की विषय-वस्तु सभी संबंधितों की जानकारी में लाई जाए।
Contents of the communication may be brought to the notice of all concerned.

2012.10.11
(संजय राठी SANJAY RATHI)

अपर आयुक्त (तक.)
ADDITIONAL COMMISSIONER (Tech.,)

वितरण सूची-I के अनुसार As per Distribution List-I

(फ़ाइल सं. C.No.IV/16/58/2012-C.Ex.,Tech.II/Hyd.I से जारी)

(Issued from file C.No.IV/16/58/2012-C.Ex.,Tech.II/Hyd.I)

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 47/2012-SERVICE TAX

New Delhi, the 28th September, 2012
6 Asvina, 1934 Saka

G.S.R (E).-In exercise of the powers conferred by sub-section(1) read with sub-section (2) of section 94 of the Finance Act 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax(Fourth Amendment) Rules, 2012.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules,1994, in rule 7, in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the Form ‘ST-3’ required to be submitted by the 25th day of October, 2012 shall cover the period between 1st April to 30th June, 2012 only.”

F.No 341/21/2012-TRU

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification No. 2/94-ST, dated 28th June, 1994 vide number G.S.R 546(E), dated the 28th June, 1994 and were last amended by notification No 46/2012- Service Tax, dated the 7th August 2012, vide GSR 622 (E) dated the 7th August 2012.

F. No. 137/22/2012-Service Tax
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Service Tax Wing)

Room No 263A North Block,
New Delhi, 28th September, 2012

To
Chief Commissioner of Customs and Central Excise / Central Excise & Service Tax (All)
Directors General of Service Tax /Central Excise Intelligence /Audit/Systems:
Commissioner of Customs and Central Excise/ Central Excise and Service Tax/ Service Tax
(All)

Madam/Sir,

Subject: Filing of ST-3 only for the period 1st April to 30th June 2012

In terms of sub-rules (1) and (2) of Rule 7 of the Service Tax Rules, 1994, the half yearly return for the period 1st April to 30th September 2012, is to be filed by 25th October, 2012. In the current financial year, an assessee would have had to give data with respect to specific services and the corresponding legal provisions for the period 1-4-2012 to 30-6-2012. The data for the period 1-7-2012 to 30-9-2012, would have been with respect to different services and the corresponding legal provisions. Combination of all these provisions into one return would have made the return complex for the assessees.

2. I am directed to inform you that it has been decided that assessees have to provide data only for the period 1-4-2012 to 30-6-2012 in the first half yearly return which is due on 25-10-2012. (The data for the period from 1-7-2012 to 30-9-2012 should not be filed. Modifications will be made in the ACES so that any data filed for this period is rejected. Till such time as the modifications are made, ACES will not be accepting returns) Accordingly notification 47/2012 dated 28-9-2012 has been issued today.

3. Data for the period 1-7-2012 to 30-9-2012 will have to be furnished in a return in a revised format. The revised format of the return and the last date for filing it will be indicated separately.

4. The above information may be communicated to departmental officers and assessees. Hindi version to follow.

Yours faithfully,

(S.M. Tata)
Commissioner (Service Tax)
Tel/Fax: 011-23092275