



**OFFICE OF THE COMMISSIONER
CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE
CHANDIGARH –I**

PLOT No. 19, SECTOR 17-C, CHANDIGARH

दूरभाष सं. Telephone No. (0172) 2721103

फैक्स सं. Fax No. (0172) 2705924

व्यापार सूचना सं. 01 /2012 TRADE NOTICE NO. 01/2012

विषय/SUB: - Payment of Central Excise duties and Service Tax for the month of March/Q.E, 2012, by 31.03.12 - Reg.

As you are aware the financial year 2011-12 is coming to a close on Saturday 31st March 2012. As per Proviso one to Rule 8 of the Central Excise Rules, 2002, units paying the duty on monthly basis are required to pay the duty on the goods removed during the month of March, 2012 by 31st of March, 2012. Similarly as per Proviso two to the said Rule units paying the duty on quarterly basis are required to pay the duty on the goods removed during the quarter starting from 1st January and ending on the 31st March by 31st March, 2012.

2. Further as per Proviso three to Rule 6 of Service Tax Rules, 1944, the service tax on the value of taxable services received during the month of March, or the quarter ending in March, as the case may be, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year.

3. The trade and industry is advised to discharge the Central Excise duty as well as Service Tax by 31st March, 2012.

4. Further, since the rate of Service Tax would be 12% w.e.f. 01.04.2012 (as against 10% before that date), in order to avoid litigation, trade & industry is advised to take steps to deposit all advance payments (received/ being received upto March 31, 2012 in lieu of service to be provided by them) in their bank account suitably.

Sd/-

(Dt: 17.03.2012)

[S.J. SINGH]

COMMISSIONER

संलग्नक Encl. यथोपरि As above.

फा.सं. F.No. IV(16)Tech/Trade Notice/50/2012

दिनांक Dated:/03 / 2012

प्रतिलिपि प्रेषित Copy to:- व्यापार और विभागीय डाक-सूची के अनुसार

1. The Chief Commissioner, Central Excise (CZ), Chandigarh.
2. All ADC/JC, Central Excise Commissionerate, Chandigarh-I.

3. The Asstt./Dy. Commissioner, Central Excise/Service Tax Division, Shimla/MGG/Chandigarh.
4. All A.C/D.C, Central Excise Commissionerate, Chandigarh-I.
5. All Branches, Central Excise Commissionerate, Chandigarh –I.
6. Notice Board.
7. RAC Members.
8. Guard File.

Superintendent (Tech.)