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

C.R BUILDING, PLOT No. 19, SECTOR 17-C, CHANDIGARH (160017)

दूरभाष सं. Telephone No. (0172) 2721103

फ़ैक्स सं. Fax No. (0172) 2705924

<u>व्यापार सूचना सं.16/ST/2012 TRADE NOTICE NO. 16/ST/2012</u>

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

- 1) उपर्युक्त विषय पर केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार की फा.सं. 137/22/2012-Service Tax दिनांक 28.09.2012, की प्रति व्यापार एवं क्षेत्रीय संगठन को सूचना एवं मार्गदर्शन हेतु इसके साथ संलग्न की जाती है। उक्त परिपत्र स्वतः स्पष्ट है
- 1) A copy of **F.No 137/22/2012-Service Tax dated 28.09.2012**, issued by the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India, on the above subject matter, is enclosed herewith for information and guidance for the trade and field formation. The said letter is self explanatory.
- 2) सभी व्यापार संघ/वाणिज्य मण्डल एवं क्षेत्रीय सलाहकार समिति/ लोक शिकायत निवारण समिति के सदस्यों से अनुरोध किया जाता है कि वे इस व्यापार सूचना की अंतर्वस्तु को अपने सदस्यों / संघटकों की सूचना एवं आवश्यक कार्यवाही हेत् उनके ध्यान में लाएँ / प्रचार करें ।
- 2) All the Trade Associations / Chambers of Commerce and the members of the RAC/PGRC are requested to bring/publicize the contents of this Trade Notice amongst their Members/Constituents for their information and necessary action.

संलग्नक Encl. यथोपरि As above.

[S.J. SINGH] COMMISSIONER

फा.सं. F.No. V(MISC)30/STC/HQ/Trade Notice/10/2010/Pt

Trade Notice is being uploaded on our website www.cexchd1.gov.in

Superintendent (S.Tax)

दिनांक Dated: 05 /10/ 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