



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

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**व्यापारसूचनासं. 17/ST/2012 TRADE NOTICE NO.17/ST/2012**

**विषय/SUB: - Modified Version of Service Tax Returns (ST-3). req.**

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The contents of the Board's Order No. 3/2012 dated 15.10.2012 issued vide F.No. 137/99/2012-Service Tax, Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs on the above cited subject are reproduced and brought to the notice of all the members of Trade, Industry and all service tax assessees.

2. In exercise of the powers conferred by sub-rule (4) of rule 7 of the Service Tax Rules, 1994 the Central Board of Excise & Customs has extended the date of submission of the return for the period 1st April 2012 to 30<sup>th</sup> June 2012 from 25<sup>th</sup> October 2012 to 25<sup>th</sup> November 2012.

The circumstances of a special nature which have given rise to this extension of time are as follows:

- a) ACES will start releasing the return in Form ST-3 in a quarterly format, shortly before the due date of 25<sup>th</sup> October 2012.
- b) This will result in all the assesses attempting to file their returns in a short time period, which may result in problems in the computer network and delay and inconvenience to the assesses.

3. Modified version of the Service Tax Return (ST3) for the quarter April to June 2012 is now available for uploading to ACES .It is available in 'DOWNLOADS' section in offline version only and not online version. In view of the implementation of the Negative List concept in Service Tax with effect from 1st July, 2012, the return filing cycle of six months (April-September, 2012) has been split. This new ST 3 Return will be only for the period April-June, 2012, when Negative List was not introduced. This return is available in offline utility only with view and print facility in online mode. The last date of filing the ST 3 return for the quarter April-June,2012 has been extended up to 25th

November, 2012. Regarding filing of return for the period from July-September,2012, further announcements will be made in due course. ST3 returns for the past half- yearly return filing periods upto March, 2012 can also be filed now both through offline and online versions.

4. The assesseees are advised not to wait until the last day and should file returns now to avoid congestion and inconvenience. Assesseees may also note that Certified Facilitation Centres (CFCs) has been set up by CBEC through the Institute of Chartered Accountants of India, Institute of Cost Accountants of India and Institute of Company Secretaries of India for filing returns and other documents in ACES, details of which are mentioned under the 'CFC' link of ACES website. For any other assistance assessee may see 'Help' link of ACES website.”

This Trade Notice is also available at our office website [www.cexchd1.gov.in](http://www.cexchd1.gov.in).

**[S.J. SINGH]  
COMMISSIONER**

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

दिनांक Dated: 02 /11/ 2012

Trade Notice is being uploaded on our website [www.cexchd1.gov.in](http://www.cexchd1.gov.in)

Superintendent ( S.Tax )