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OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX,
48, ADMINISTRATIVE AREA, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL

F.No. IV(16)30/TN/ST/BPL/2013

Bhopal, Dated 20.03.2013

TRADE NOTICE NO. 03/2013/SERVICE TAX

Subject :- Revised Form ST-3 – regarding.

Attention of the field formations, Trade/Industries and all concerned is invited to the CBEC's letter dated 28th September 2012 issued from F.No. 137/22/2012-Service Tax (copy of which can be accessed at www.cbec.gov.in), wherein it was informed, inter alia, that in the ST-3 return which was due by 25.10.2012, assesses had to provide data only for the period 01.04.2012 to 30.06.2012. It was also informed therein that data for the period 01.07.2012 to 30.09.2012 would have to be furnished in a return in a revised format and that the revised format of the return and the last date for filing it would be indicated separately.

2. Data for the remaining portion of the half year (i.e. 1.7.2012 to 30.09.2012) can now be furnished by the assesses in the revised Form ST-3, which has been notified vide notification 1/2013 Service Tax dated 22.02.2013. Since ordinarily this would have formed part of the return, the due date of which was 25th October.2012, rule 7(2) of the Service Tax Rules 1994 has also been amended vide the same notification, so as to provide that the last date for filing the return covering the period 1.7.2012 to 30.09.2012 is 25.03.2013. It is clarified that when filing this return, assesses need to fill in data only for the period 1.7.2012 to 30.09.2012.

3. The paper version has to be notified for legality (reference paragraph 2 above). It must however be borne in mind that in terms of rule 7(3) of the Service Tax Rules 1994, all returns have to be filed electronically. The electronic version, to be completed by the assessee, may therefore differ in certain aspects from the paper version. For example, for certain fields, drop down menus from which an option has to be chosen, will be there in the electronic version but not in the paper version. Similarly provisions in the electronic version to add rows or validate entries cannot be appropriately indicated in the paper version. The revised Form ST-3 is expected to be available on ACES by the first week of March. However in the event of any delay, the last date will be suitably extended and adequate time given so that no inconvenience is caused to the assesses. The assesses are advised to access the ACES website wherein updates will be given.

4. The objective behind revising the ST-3 form has been to retain the existing structure, which both the assesses and the departmental officers are familiar with, while making some changes required after 1.7.2012. assesses are expected to fill in service wise data as before, for effective use of the data

available consequent to the restoration of accounting codes. In the interregnum, the assessee might not be able to do so, as duty payment was not required to be service wise. While recognizing this difficulty, assesses are requested to provide service wise data, to the extent possible, for this period also.

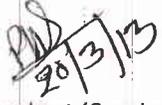
All the Trade Associations/ Chambers of Commerce and the members of the RAC are requested to being to notice/ publicize the contents of this Trade Notice amongst their Members/Constituents for their information and usage.

**Authority – Board’s Circular no.
F.No. 137/98/2006/CX-4(Part-I)-ST
dtd. 22.02.2013.
Issued by Commissioner (Service Tax)
Central Board of Excise & Customs
(Service Tax Wing0, New Delhi.**


(Dr. D.K. Verma)
COMMISSIONER

F.No. IV(16)30/TN/ST/BPL/2013

Copy to :- All RAC Members / Trade & Associations /Departmental officers as per mailing list.


Superintendent (Service Tax)