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कार्यालय आयुक्त केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, भोपाल  
48, प्रशासनिक क्षेत्र, अरेरा हिल्स, होशंगाबाद रोड, भोपाल  
**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 28.11.2013


**TRADE NOTICE NO. 06/2013/SERVICE TAX**

**Subject: Lowering of the threshold for e-payment to rupees one lakh**

Attention of the field formations, service providers, trade & industries, the public in general and all concerned is invited lowering of the threshold for e-payment to rupees one lakh. In terms of the proviso to rule 6(2) of the Service Tax Rules, 1994, an assessee who has paid a total service tax of rupees ten lakh or more, including the amount paid by utilisation of CENVAT credit in the preceding financial year, shall deposit the service tax liable to be paid by him electronically, through internet banking. Vide notification number 16/2013- Service Tax dated the 22nd November, 2013, the proviso has been amended to the effect that an assessee who has paid a total of rupees one lakh or more ( including the amount paid by utilising CENVAT) in the preceding financial year , shall have to deposit service tax electronically, through internet banking.

2. A similar amendment to the third proviso to Rule 8(1) of the Central Excise Rules , 2002 has been made vide notification no 15/2013-Central Excise (N.T.) dated 22nd November 2013.
3. Both these notifications shall come into effect from 1st January, 2014.
4. All the Trade Associations, Chambers of Commerce and Industries, Members of Regional Advisory Committee and field formations are requested to bring the contents of this Trade Notice to the notice of the members, trade and industries, public and all other concerned.

Authority : CBEC's instructions Issued under F. No. 137/116/2012-Service Tax, Service Tax Wing dtd. 22.11.2013 by Director (Service Tax), Service Tax Wing, CBEC, New Delhi.

  
(Dr. D.K. Verma)  
COMMISSIONER

29/11/2013