

SERVICE TAX RULES, 1994

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SERVICE TAX RULES, 1994

In exercise of the powers conferred by sub-section (1) read with sub-section (2) of Sec 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules for the purpose of the assessment and collection of service tax, namely

1. Short title and commencement :-

- (1) These rules may be called the Service Tax Rules, 1994
- (2) They shall come into force on the 1st day of July, 1994

2. Definitions :-

- (1) In these rules, unless the context otherwise requires -
 - (a) Act means the Finance Act, 1994 (32 of 1994),
 - (b) "assessment means assessment of service tax by a Central Excise Officer and shall include reassessment,¹[provisional assessment, best judgment assessment] an order of assessment in which the tax assessed is nil, determination of the interest on the tax assessed or reassessed,
 - (c) "Form" means a form appended to these rules,
 - ²[(cc) "half-year" means the period between 1st April to 30th

September or 1st October to 31st March of a financial year].

3(cccc) "large taxpayer" shall have the meaning assigned to it in the Central Excise Rules, 202.

4[(d) "person responsible for collecting the service tax means-

(i) in relation to a telephone connection or pager

(a) the Director-General of Posts and Telegraphs, referred to in Cl (6) of Sec 3 of the Indian Telegraph Act, 1885 (13 of 1885), or

(b) the Chairman-cum Managing Director, Mahanagar Telephone Nigam Ltd , Delhi, a company registered under the Companies Act, 1956 (1 of 1956), or

(c) any other person who has been granted licence by the Central Government under the first proviso to sub-section (1) of Section 4 of the Telegraph Act, 1885 (13 of 1885),

5"(ii) in relation to general insurance business, the insurer or reinsurer, as the case may be, providing such service;"

(iii)**6**[***]]

78"(iv) in relation to any taxable service provided or to be provided by any person from a country other than India and received by any person in India under section 66A of the Act, the recipient of such service;"

9(v) in relation to taxable service provided by a goods transport agency, where the consignor or consignee of goods is,

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any company **10**"formed or registered under" the Companies Act, 1956 (1 of 1956);

(c) any corporation established by or under any law;

(d) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India;

(e) any co-operative society established by or under any law;

(f) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder; or

(g) any body corporate established, or a partnership firm registered, by or under any law, any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage";

11[(vi) in relation to services provided by a customs house agent, every custom house agent which raises the bill for services rendered to a client by such agent;

12"(vii) in relation to sponsorship service provided to any body corporate or firm located in India, the body corporate or, as the case may be the firm who receives such sponsorship service;"

13(viii) in relation to services provided by air travel agent, every air travel agent who books the passage for travel by air for a customer;

(ix) in relation to services provided by a mandap keeper, every mandap keeper who raises the bill for services rendered to a client by such mandap keeper;]

14[(x) in relation to services provided by a consulting engineer, every consulting engineer who raises a bill for services rendered to a client by such engineer;

(xi) in relation to services provided by a man-power recruitment agency every man-power recruitment agency which raises a bill for services rendered to a client by such agency;]

15(xii) in relation to services provided by a clearing and forwarding agent, every person who engages a cleaning and forwarding agent and by whom remuneration or commission (by whatever name called) is paid for such services to the said agent,

(xiii) in relation to services provided by a rent-a-cab scheme operator, every rent-a-cab scheme operator who raises a bill for services rendered to any person by such operator;]

16[(xiv) in relation to services provided by an outdoor caterer, every outdoor caterer who raises the bill for services rendered to a client by such caterer;

(xv) in relation to services provided by a pandal or shamiana contractor, every pandal or shamiana contractor who raises a bill for services rendered to a client by such contractor;]

17[(xvi) in relation to services provided by a tour operator, every tour operator who raises the bill for services rendered to any person by such operator;]

18[(xvii) in relation to services provided by a goods transport operator, every person who pays or is liable to pay the freight either himself or through his agent for the transportation of goods by road in a goods carriage.]

19 [(e) "quarter" means the period between 1st January to 31st March, or 1st April to 30th June or 1st July to 30th September or 1st October to 31st December of a financial year.]

(2) all words and expressions used but not defined in these rules but defined in the Central Excise and Salt Act, 1944 (1 of 1944), and the Central Excise Rules, 1944, shall have the meanings

assigned to them in that Act and rules

Inserted by G S R 541 (E) dated 26th November 1996 (wef 26th November 1996)

Inserted by G S R 598 (E) dated 7th October 1998 (w e f 7th October 1998)

In the Service Tax Rules 1994, in rule 2 after sub-rule (ccc), the following sub-rule (cccc) shall be inserted, namely:- (cccc) "large taxpayer" shall have the meaning assigned to it in the Central Excise Rules, 2002. by the Service Tax (Fifth Amendment) Rules, 2006.

Subs by G S R 598 (E) dated 7th October 1998 (wef 7th October 1998)

In the Service Tax Rules, 1994, in rule 2, in sub-rule (1), in clause (d), for sub-clause (ii), shall be substituted, in place of :- "(ii) in relation to general insurance business,- (a) the Chairman of the General Insurance Corporation of India, Mumbai, (b) The Chairman-cum-Managing Director of the National Insurance Co Ltd , Calcutta, or (c) The Chairman-cum Managing Director of the New India Assurance Co Ltd , Mumbai, or (d) The Chairman-cum Managing Director of the Oriental Insurance Co Ltd, Delhi, or (e) The Chairman cum-Managing Director of the United India Insurance Co Ltd , Chennai or (f) any other person carrying on general insurance business and who has obtained a certificate of registration under S.3 of the Insurance Act, 1938, and" by the Finance Act, 1994 (32 of 1994).

Omitted by G S R 599 (F) dated 23rd August 1999 (wef 23rd August 1999)

in Rule 2, in sub-rule (1), in clause (d), sub-clause (iv), shall be substituted, by the Service Tax (Fifth Amendment) Rules, 2005

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in rule 2, sub-rule (1), in clause (d), for sub-clause (iv), shall be substituted, in place of :- "(iv) in relation to any taxable service provided or to be provided by a person; who has established a business or has a fixed establishment from which the service is provided or to be provided, or has his permanent address or usual place of residence, in a country other than India, and such service provider does not have any office in India, the person who receives such service and has his place of business, fixed establishment, permanent address or, as the case may be, usual place of residence, in India;" by the Finance Act, 1994 (32 of 1994).

In Rule 2, in sub-rule (1), in clause (d), after sub-clause (iv), shall

be inserted, Service Tax (Fifth Amendment) Rules, 2004

in rule 2, in sub-clause(v), in term (b) for the word "established by or under" shall be substituted, by the Service Tax (Fifth Amendment) Rules, 2005

Inserted by G.S.R 316 (E), dated 6/6/1997 (with effect from 15/6/1997)

In the Service Tax Rules, 1994, in rule 2, in sub-rule (1), in clause (d), for sub-clause (vii), the following sub-clause shall be substituted, in place of :- "(vii) in relation to services provided by a steamer agent, every steamer agent which raises the bill for services rendered to a shipping line by such agent;]" by the "Service Tax (Amendment) Rules, 2007";.

Inserted by G.S.R 346 (E), dated 26/6/1997 (with effect from 1/7/1997)

Inserted by G.S.R 358 (E), dated 2/6/1997 (with effect from 7/7/1997)

Inserted by G.S.R.386 (E), dated 11/6/1997 (with effect from 16/7/1997)

Inserted by G.S.R.417 (E), dated 25/6/1997 (with effect from 1/8/1997)

Inserted by G.S.R.480 (E), dated 22/8/1997 (with effect from 1/9/1997)

Inserted by G.S.R.638 (E), dated 5/11/1997 (with effect from 16/11/1997).

Inserted by G.S.R. 598 (E), dated the 7/10/1998 (wef 7/10/1998)

3. Appointment of officers :-

.-The Central Board of Excise and Customs may appoint such Central Excise Officers as it thinks fit for exercising the powers under Chapter V of the Act within such local limits as it may assign to them as also specify the taxable service in relation to which any such Central Excise Officer shall exercise his powers

4. Registration :-

20[(1) Every person liable for paying the service tax shall make an application to the concerned Central Excise Officer appointed under rule 3 in Form ST-I for registration within a period of thirty days

from the date on which the service tax under Sec 66 of the Finance Act, 1994 (32 of 1994) is levied

Provided that where a person commences the business of providing a taxable service after such service has been levied, he shall make an application for registration within a period of thirty days from the date of such commencement

21[Provided further that a person who is a non-resident of is from outside India, does not have any office in India, and is liable to pay service tax, may not make an application for registration if such person pays the service tax on taxable service, rendered by him, under rule 6]

22"Provided also that a person liable for paying the service tax in the case of taxable services referred to in sub-clause (zzp) of clause (105) of Sec. 65 of the Act may make an application for registration on or before **23**[31.3.2005].".

24(2) where a person, liable for paying service tax on a taxable service,

(i) provides such service from more than one premises or offices; or

(ii) receives such service in more than one premises or offices; or,

(iii) is having more than one premises or offices, which are engaged in relation to such service in any other manner, making such person liable for paying service tax, and has centralised billing system or centralised accounting system in respect of such service, and such centralised billing or centralised accounting systems are located in one or more premises, he may, at his option, register such premises or offices from where centralised billing or centralised accounting systems are located.

(3) The registration under sub-rule (2), shall be granted by the Commissioner of Central Excise in whose jurisdiction the premises or offices, from where centralised billing or accounting is done, are located :

Provided that nothing contained in this sub-rule shall have any effect on the registration granted to the premises or offices having such centralised billing or centralised accounting systems, prior to the 2nd day of November, 2006.

(3A) Where an assessee is providing a taxable service from more than one premises or offices, and does not have any centralized billing systems or centralized accounting systems, as the case may be, he shall make separate applications for registration in respect of each of such premises or offices to the jurisdictional Superintendent

of Central Excise."

(4) Where an assessee is providing more than one taxable service, he may make a single application, mentioning therein all the taxable service provided by him, to the concerned Central Excise Officer

(5) The Central Excise Officer shall after due verification of the application form, ²⁵"or an intimation under sub-rule (5A), as the case may be,"grant a certificate of registration in Form ST-2 within seven days from the date of receipt of the application ²⁶"or the intimation" If the registration certificate is not granted within the said period, the registration applied for shall be deemed to have been granted

²⁷(5A) Where there is a change in any information or details furnished by an assessee in Form ST-1 at the time of obtaining registration or he intends to furnish any additional information or detail, such change or information or details shall be intimated, in writing, by the assessee, to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, within a period of thirty days of such change.

(6) Where a registered assessee transfers his business to another person, the transferee shall obtain a fresh certificate of registration

(7) Every registered assessee, who ceases to provide the taxable service for which he is registered, shall surrender his registration certificate immediately ²⁸" t o the Superintendent of Central Excise."]

²⁹ (8) On receipt of the certificate under sub-rule (7), the Superintendent of Central Excise shall ensure that the assessee has paid all monies due to the Central Government under the provisions of the Act, and the rules and the notifications issued thereunder, and thereupon cancel the registration certificate.

Substituted by G.S.R. 598 (E), dated 7th October, 1998 (wef 7/10/1998)

Inserted by G.S.R.184 (E), dated 28th February, 1999 (wef 28/2/1999)

In Rule 4, in sub-rule (1), after the second proviso, proviso shall be inserted, by the Service Tax (Second Amendment) Rules, 2005

In Rule 4, in sub-rule (4), in sub-rule (1), in third proviso, for the figures, letters and words "28th day of February, 2005", the figures, letters and words "31st day of March, 2005" shall be substituted, by the Service Tax (Third Amendment) Rules, 2005

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in rule 4, for sub-rules (2) AND (3), shall be SUBSTITUTED, in place of :- "(2) Where an assessee is providing a taxable service from more than one premises or offices and has centralized billing systems or centralized accounting systems in respect of such service, and such centralized billing or centralized accounting systems are located in one or more offices or premises, he may, at his option, register such premises or offices from where such centralized billing or centralized accounting systems are located. (3) The registration under sub-rule (2), shall be granted, (a) by the Commissioner of Central Excise or the Chief Commissioner of Central Excise, as the case may be, in whose jurisdiction all the premises or offices providing taxable service and the premise or office from where centralised billing or centralised accounting is done, are located; and (b) in cases other than (a) above, by such authority, as may be specified by the Board: Provided that nothing contained in this sub-rule shall have any effect on the registrations granted to the premises or offices having such centralized billing or centralized accounting systems, prior to 1.4.2005." by the Service Tax (Sixth Amendment) Rules.

In the Service Tax Rules, 1994 , in rule 4, in sub-rule (5), after the words "application form", the words "or an intimation under sub-rule (5A), as the case may be," shall be inserted, by the Service Tax (Amendment) Rules, 2007.

In the Service Tax Rules, 1994 , in rule 4, in sub-rule (5), after the words "receipt of the application", the words "or the intimation," shall be inserted, by the Service Tax (Amendment) Rules, 2007.

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in Rule 4, after sub-rule (5), the following sub-rule shall be inserted, namely : "(5-A) Where there is a change in any information or details furnished by an assessee in Form ST-1 at the time of obtaining registration or he intends to furnish any additional information or detail, such change or information or details shall be intimated, in writing, by the assessee, to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, within a period of thirty days of such change." by the Finance Act, 1994 (32 of 1994) .

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in Rule 4, sub-rule (7), the words "to the Superintendent of Central Excise" shall be inserted at the end, namely, by the Finance Act, 1994 (32 of 1994) .

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in Rule 4, after sub-rule (7), the following sub-rule shall be inserted, namely: "(8) On receipt of the certificate under sub-rule (7), the Superintendent of Central Excise shall ensure that the assessee has paid all monies due to the Central Government under

the provisions of the Act, and the rules and the notifications issued thereunder, and thereupon cancel the registration certificate.". by the Finance Act, 1994 (32 of 1994) .

4A. . :-

26(1)

"Provided further that in case the provider of taxable service is a goods transport agency, providing service to a customer, in relation to transport of goods by road in a goods carriage, an invoice, a bill or, as the case may be, a challan shall include any document, by whatever name called, which shall contain the details of the consignment note number and date, gross weight of the consignment and also contain other information as required under this sub-rule.";

27"Provided that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company, or any other body corporate or **28**"any other person" , providing service to a customer, in relation to banking and other financial services, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, and whether or not containing address of the persons receiving taxable service but containing other information in such documents as required under this sub-rule.";

29"Provided also that where any payment towards the value of taxable service is not received and such taxable service is provided continuously for successive periods of time and the value of such taxable service is determined or payable periodically, an invoice, a bill, or as the case may be, a challan shall be issued by a person providing such taxable service, not later than fourteen days from the last day of the said period.".

30 (2) "Provided that in case the input service distributor is an office of a banking company or a financial institution including a non-banking financial company, or any other body corporate or commercial concern, providing service to a customer, in relation to banking and other financial services, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered but containing other information in such document as required under this sub-rule.".

rule 4A, the proviso shall be inserted, by the service tax (fifth amendment) Rules, 2004

rule 4A, in sub rule (1) in the first proviso, the proviso shall be inserted, by the service tax (fourth amendment) Rules, 2004

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in the said rules, in rule 4A, for the words "commercial concern" wherever they occur, the words "any other person" shall be substituted, by the Finance Act, 1994 (32 of 1994).

IN Rule4-A, in sub-rule(1)after the second proviso shall be inserted by the Service Tax (Fifth Amendment) Rules, 2005

rule 4A, in sub rule (2) the proviso shall be inserted, by the service tax (fourth amendment) Rules, 2004

4B. Issue of consignment note :-

31 Any goods transport agency which provides service in relation to transport of goods by road in a goods carriage shall issue a consignment note to the customer:

Provided that where any taxable service in relation to transport of goods by road in a goods carriage is wholly exempted under section 93 of the Act, the goods transport agency shall not be required to issue the consignment note.

Explanation.- For the purposes of this rule and the second proviso to rule 4A, "mnsionment note" means a document, issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency..

after rule 4A, the rule shall be inserted, by the service tax (fifth amendment) Rules, 2004

5. Records :-

.-

3233(1) The service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the calendar month in which the payments are received, towards the value of taxabled services:

Provided that where the assessee is an individual or proprietary

firm or partnership firm, the service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the quarter in which the payments are received, towards the value of taxable services:

Provided further that notwithstanding the time of receipt of payment towards the value of services, no service tax shall be payable for the part or whole of the value of services, which is attributable to services provided during the period when such services were not taxable:

Provided also that 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.

(2) Every assessee shall furnish to the Central Excise Officer, at the time of filing his ³⁴[***] return for the first time, a list of all accounts maintained by the assessee in relation to service tax including memoranda received from his branch offices.

³⁵ "(3) All such records shall be preserved at least for a period of five years immediately after the financial year to which such records pertain.

(4) Every assessee shall make available, at the registered premises, at all reasonable time, such records as mentioned in sub-rule (3), for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be.

Explanation. For the purposes of this rule, "registered premises" includes all premises or offices from where an assessee is providing taxable services."

in Rule 6, sub-rule (1), shall be substituted, by the Service Tax (Fourth Amendment) Rules, 2005

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in the said rules, in Rule 5, sub-rule (1), the brackets, shall be omitted, by the Finance Act, 1994 (32 of 1994) .

Inserted by G.S.R. 598 (E), dated the 7/10/1998 (wef 7/10/1998)

In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in the said rules, in Rule 5, in sub-rule (2), after sub-rule (2), the following sub-rules shall be inserted, namely: "(3) All such records shall be preserved at least for a period of five years immediately after the financial year to which such records pertain. (4) Every assessee shall make available, at the registered premises, at all reasonable time, such records as mentioned in sub-rule (3),

for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be. Explanation. For the purposes of this rule, "registered premises" includes all premises or offices from where an assessee is providing taxable services.". by the Finance Act, 1994 (32 of 1994) .

6. To payment of service tax :-

⁵(1) The service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the calendar month in which the payments are received, towards the value of taxable services:

Provided that where the assessee is an individual or proprietary firm or partnership firm, the service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the quarter in which the payments are received, towards the value of taxable services:

Provided further that notwithstanding the time of receipt of payment towards the value of services, no service tax shall be payable for the part or whole of the value of services, which is attributable to services provided during the period when such services were not taxable:

Provided also that 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 31 st day of March of the calendar year.

(2) The assessee shall deposit the service tax liable to be paid by him with the bank designated by the Central Board of Excise and Customs for this purpose in Form TR-6 or in any other manner prescribed by the Central Board of Excise and Customs. ⁵"Provided that the assessee, who has paid service tax of rupees fifty lakh or above in the preceding financial year or has already paid service tax of rupees fifty lakh in the current financial year, shall deposit the service tax liable to be paid by him electronically, through internet banking."

(3) Where an assessee has paid to the credit of Central Government service tax in respect of a taxable service, which is not so provided by him either wholly or partially for any reason the assessee may adjust the excess service tax so paid by him (calculated on a prorata basis) against, his service tax liability for the subsequent period, if the assessee has refunded the value of

taxable service and the service tax thereon to the person from whom it was received.

(4) Where an assessee is, for any reason, unable to correctly estimate on the date of deposit the actual amount payable for any particular month or quarter, as the case may be the assessee may make a request in writing to the Central Excise Officer to make a provisional assessment of the tax on the basis of the amount deposited and the Central Excise Officer, may, on receipt of such request, order provisional assessment of tax and where the Central Excise Officer makes a provisional assessment of tax and where the Central Excise Officer makes a provisional assessment, the provisions of Central Excise Rules, 1944 relating to provisional assessment, except so far as it relates to execution of bond shall, so far as may be apply to such assessment

42(4A) Notwithstanding anything contained in sub-rule (4), where a n assessee has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, the assessee may adjust such excess amount paid by him against his service tax liability for the succeeding month or quarter, as the case may be.

43(4B) The adjustment of excess amount paid, under sub-rule (4A), shall be subject to the following conditions, namely:-

- (i) excess amount paid is on account of reasons not involving interpretation of law, taxability, classification, valuation or applicability of any exemption notification,
- (ii) excess amount paid by an assessee registered under sub-rule (2) of rule 4, on account of delayed receipt of details of payments towards taxable services may be adjusted without monetary limit,
- (iii) in cases other than specified in clause (ii) above, the excess amount paid may be adjusted with a monetary limit of rupees fifty thousand for a relevant month or quarter, as the case may be,
- (iv) the details and reasons for such adjustment shall be intimated to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such adjustment."

(6) Where the assessee submits a memorandum in Form ST-3A under sub-rule (5), it shall be lawful for the Central Excise Officer to complete the assessment, wherever he deems it necessary, after calling such further documents or records as he may consider necessary and proper in the circumstances of the case.

Explanation -For the purposes of this rule and rule 7, "Form TR-6" means a memoramdum or challan reterred to in rule 92 of the

Treasury Rules of the Central Governments

(7) The person liable for paying the service tax in relation to the services provided by an air travel agent, shall have the option, to pay an amount calculated at the rate of ⁴⁴[0.4%] of the basic fare in the case of domestic bookings, and at the rate of ⁴⁵[0.8%] of the basic fare in the case of international bookings, of passage for travel by air, during the calendar month or quarter, as the case may be, towards the discharge of his service tax liability instead of paying service tax at the rate of ⁴⁶[eight per cent] of the value of taxable service rendered by him and the option, once exercised, shall apply uniformly in respect of all the bookings of passage for travel by air made by him and shall not be changed during a financial year any circumstances

Explanation.-For the purposes of this-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airline

⁴⁷ (8) [* * *]

In Rule 6, for sub-rule (1), sub-rule shall be substituted, Service Tax (Fourth Amendment) Rules, 2005

In the Service Tax Rules, 1994, in rule 6, in sub-rule (2), the following proviso shall be inserted, namely:?"Provided that the assessee, who has paid service tax of rupees fifty lakh or above in the preceding financial year or has already paid service tax of rupees fifty lakh in the current financial year, shall deposit the service tax liable to be paid by him electronically, through internet banking." by the Service Tax (Fourth Amendment) Rules, 2006.

In the Service Tax Rules, 1994, in rule 6, for sub-rule (4A), shall be substituted, in place of :- "(4A) Notwithstanding anything contained in sub-rule (4), where an assessee has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, the assessee may adjust such excess amount paid by him against his service tax liability for the succeeding month or quarter, as the case may be. " by the Service Tax (Amendment) Rules, 2007.

In the Service Tax Rules, 1994, in rule 6, for sub-rule (4A), shall be substituted, in place of :- "(4B) The adjustment of excess amount paid, under sub-rule (4A), shall be subject to the following conditions, namely:- (i) excess amount paid is on account of reasons not involving interpretation of law, taxability, classification, valuation or applicability of any exemption notification, (ii) excess amount paid by an assessee registered under sub-rule (2) of rule 4, on account of delayed receipt of details of payments towards

taxable services may be adjusted without monetary limit, (iii) in cases other than specified in clause (ii) above, the excess amount paid may be adjusted with a monetary limit of rupees fifty thousand for a relevant month or quarter, as the case may be, (iv) the details and reasons for such adjustment shall be intimated to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such adjustment." by the Service Tax (Amendment) Rules, 2007.

Substituted for the numbers and figures by Service Tax (Amendment) Rules, 2003

In the Service Tax Rules, 1994, In the said rules, in rule 6, sub-rules (8) shall be omitted, the Omitted Clause is as follows: - "(8) The value of the taxable service in relation to the services provided by a clearing and forwarding agent to a client for rendering services of clearing and forwarding operations in any manner shall be deemed to be the gross amount of remuneration or commission (by whatever name called) paid to such agent by the client engaging such agent]" by the Finance Act, 1994 (32 of 1994).

7. Return :-

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42 [(1) Every assessee shall submit a half-yearly return in Form ST-3 or ST-3A, as the case may be, along with a copy of the Form TR-6, in triplicate for the months covered in the half-yearly return.

(2) Every assessee shall submit the half-yearly return by the 25th of the month following the particular year.

(3) The Central Excise Officer shall thereupon, assess the service tax payable including interest, if any, payable thereon and complete the assessment memorandum. A copy of the return so assessed shall be sent to the assessee.

(4) The service tax determined and paid by the assessee shall be adjusted against the service tax assessed by the Central Excise Officer under sub-rule (3) and where the service tax so assessed is more than the service tax determined and paid by the assessee, the assessee shall pay the deficiency, along with amount of interest determined thereon, within ten days of the receipt of the copy of the return from the Central Excise Officer and where such service tax is less, the assessee may apply for refund in accordance with the provisions of Section 11B of the Central Excise Act, 1944 (1 of 1944).]

Omitted by G.S.R. 598 (E), dated 7th October, 1998 (w.e.f. 7th October, 1998).

7A. Returns in case of taxable service provided by goods transport operators and clearing and forwarding agents :-

. .. Notwithstanding anything contained in Rule 7, an assessee, in case of service provided by- ⁴³ (a) \goods transport operator for the period commencing on and from the 16th day of November, 1997 to 2nd day of June, 1998; and
(b) \clearing and forwarding agents for the period commencing on and from the 16th day of July, 1997 to 16th day of October, 1998, shall furnish a return within a period of six months from the 13th day of May, 2003, in Form ST-3B alongwith copy of Form TR-6 in triplicate, failing which the interest and penal consequences as provided in the Act shall follow.";

Inserted by Service Tax (Amendment) Rules, 2003

8. Form of appeals to Commissioner of Central Excise (Appeals). :-

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(1) An appeal.under Section 85 of the Act to the ⁴⁴ [Commissioner of Central Excise (Appeals)] shall be in Form ST-4.

(2) The appeal shall be filed in duplicate and shall be accompanied by a copy of order appealed against.

Omitted by G.S.R. 598 (E), dated 7th October, 1998 (w.e.f. 7th October, 1998).

9. Form of appeals to Appellate Tribunal :-

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⁴⁵ (1) An appeal under sub-section (1) of Section 86 of the Act to the Appellate Tribunal shall be made in Form ST-5 in quadruplicate and shall be accompanied by a copy of the Order appealed against (one of which shall be certified copy);

(2) An appeal under sub-section (2) of Section 86 of the Act to the Appellate Tribunal shall be made in Form ST-7 in quadurplicate and shall be accompanied by a copy of the Order of the Commissioner of Central Excise, (one of which shall be a certified copy) and a copy of the order passed by the Central Board of Excise and Customs directing the Central Excise Officer to apply to the

Appellate Tribunal or copy of orders of Commissioner of Central Excise (Appeals) (one of which shall be a certified copy), and the order of Commissioner of Central Excise directing the Central Excise Officer to apply to the Appellate Tribunal, as the case may be ; and (3) A Memorandum of cross-objections under sub-section (4) of Section 86 of the Act, shall be made in Form ST-6 in quadruplicate.]

Inserted by G.S.R. 184 (E), dated 28th February, 1999 (w.e.f. 28th February, 1999).