

		Phone : 0431-2411583 Fax : 0431-2411583 Email: cextrich@excise.nic.in	जीएसटी एवं केंद्रीय उत्पाद शुल्क कार्यालय, तिरुचिवापल्ली-1 18 OCT 2017
केंद्रीय जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुचिवापल्ली - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO. 1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001			OFFICE OF THE COMMISSIONER OF GST AND CENTRAL EXCISE, TIRUCHCHIRAPALLI-1

GST Trade Notice No.30/2017

Dated : /2.10.2017

Sub: GST – Service Tax Circular No.207/5/2017-Service Tax dated 28.09.2017 - Certain transitional issues arising with respect to payment of Service Tax after 30.06.2017 - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Circular No.207/5/2017-Service Tax dated 28.09.2017 relating to certain transitional issues arising in respect of payment of Service Tax as detailed hereunder:

- [i] On reverse charge basis when made after 30.06.2017 and by 05.07.2017 / 06.07.2017 and
- [ii] As a consequence of detection of evasion or any other circumstances

2. The gist of the clarification issued is detailed hereunder:

[i] **Reverse Charge Mechanism** - In cases where service was received before 01.07.2017 and payment for the value of the service was also made before 01.07.2017, but the service tax was paid by 5th/6th July 2017, details of credit should be indicated in Part I of Form ST-3 by filing a revised return in the immediate and viable window. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in Form GST TRAN- 1.

[ii] **Non-assessee registration** - In respect of payment of service tax on or after 01.07.2017 as a consequence of detection of evasion or any other circumstances, which may arise in the case of assesseees who were not registered under ACES, the category of 'non assessee registration' in the registration module of ACES can be used to obtain registration and make payment of Service Tax.

Any difficulty in this regard may be resolved with the office of the Additional Director General, Directorate of Systems and Data Management, Chennai in the above mentioned address

2. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references. For complete details, the respective references may please be referred in CBEC's websites www.cbec.gov.in.

3. The Trade & Industry Associations / Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(Issued from file C.No.IV/16/25/2017-GST Policy)


(S. Srimathi)
Joint Commissioner

To

As per the mailing list.

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,
Tiruchirappalli - I / Tiruchirappalli - II / Thanjavur / Karur / Cuddalore Divisions

All Range Offices under this Commissionerate

The Deputy / Assistant Commissioner of GST & Central Excise,
GST Seva Kendra / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit / Computer / EDPU / Legal & Review / TRC / PRO, Hqrs. Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

Computer Section, Hqrs. Office, Tiruchirappalli	For uploading the Trade Notice in the website of Tiruchirappalli Commissionerate.
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