

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.

Trade Notice No.1/2004 S Tax

Dated : 07-1-2004.

Subject: E filing of Service Tax Returns –regarding.

Ref: : This office Trade Notice No.21/2003 S.Tax dtd
25-9-03.

Board 's Service Tax Circular No.71/1/2004-ST dtd 2-1-04 issued under F.No.137/9/2003 (Pt.) –CX.4 is communicated herewith for information, guidance and necessary action.

With reference to para 4 (b) of the above Board's reference and as already communicated vide this office Trade Notice as referred above the following arrangement has also been made to clarify any matter relating e-filing of service tax return.

- 1) The officer designated to receive query from the Trade is Shri J. Hudson Jebakumar, Principal Systems Analyst, Central Excise(HQ), Trichy.
- 2) Telephone No. 0431-2461646 or 0431-2414771
- 3) E-mail address : cextrich@excise.nic.in

The contents of this Trade Notice may be brought to the knowledge of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from the C.No.IV/16/902/2004 S.Tax)

Attested

SUPERINTENDENT,
SERVICE TAX CELL (HQ).

sd/-
(D.P. NAIDU)
JOINT COMMISSIONER (T).

To
The mailing list –I / II /III.

Copy of the Board's Circular No. 71/1/2004-ST dtd 2-1-2004 issued under F.No.137/9/2003 (Pt.4) –CX.4.

The attention is invited to the Central Board of Excise and Customs Circular No.52/1/2003 (F.No.137/9/2003-CX4 dated 11.3.2003) introducing e-filing of ST-3 returns of Service Tax from the month of April, 2003 in respect of 10 (ten) select class or group of service tax providers.

2. It has now been decided by the Board to extend this facility to all 58 taxable services with immediate effect.

3. Broadly the following criteria may be applied for selecting assesses who are being allowed to avail the facility of e-filing.

(i)	Assessee should have the 15 digit STP code (either PAN based or TEMP No.) which is appearing on the SAPS site used by Central Board of Excise & Customs for giving registration to Service Tax assesses.
(ii)	The assessee should have been indicating his 15 digit STP code in the challans used by him for the period for which the returns are being filed. (An assessee who has not done this may also opt for e-filing, but he will have to submit copies of Challans, evidencing payment of service tax to the concerned excise formations after indicating his 15 digit STP code on each challan)

4. The process of E-filing will be facilitated by the following sequential steps:-

(a)	The assessee who opts for E-filing should file an application to the concerned excise formation at least one month in advance before the due date of filing of the return, in Annexure-I as may be amended from time to time.
(b)	The local Commissioner designates an e-mail address and a Telephone No. for receiving queries from trade on any related manner and making arrangement for prompt reply to such mails.
(c)	User 'id' and 'password' for the assessee will be communicated to him within ten days after filing the application along with technical details required for accessing the relevant site and the procedure for making entries and other guidance as may be necessary.
(d)	After receipt of the said details the individual service provider can download form for entering details of ST3 returns and TR6 challans from the central server using internet and enter the necessary details for the concerned return period.
(e)	The computer generates a key number which will depend on the STP code, date of filing, value of services declared and tax paid and generates an acknowledgement giving these details which can be printed by the assessee and kept in his records as evidence of having filed the return.
(f)	The computer will verify the fact of payment from data obtained from Focal Point Bank. Where details as declared by the assessee are not found the assessee will be contacted.

5. Where an assessee who has opted for E-filing faces any technical difficulty and he is not able to file the return electronically and get the acknowledgement as specified above he may send an E-mail at the address specified by the Commissioner explaining the difficulties and if any reply is not received within 2 days he may send a mail to saps@excise.nic.in

6. If this facility is being tried out for the first time the Central Board of Excise & Customs assures all assessee opting for E-filing of returns that the department will not invoke Section 77 of the Finance Act, 1994 prescribing a maximum penalty of Rs.1000/- for non-filing ST-3 return for delay upto one month from the due date prescribed under the rules for filing such return. Where an assessee after having opted for e-filing does not succeed in such filing and getting the computer generated acknowledgement within 25 days from the due date he should file a manual return as was being done hitherto. It is to be clearly understood that this assurance does not extend to non-payment of tax in time or mis-declaration of the value of taxable services rendered.

