

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

Trade Notice No.2/2005 S Tax

Dated : 19-1-2005.

Subject: Service Tax- Communication of Notification No. 1/2005 ST
dated 14-1-05 –Regarding.

Ministry's Service Tax Notification Nos.1/2005 dtd 14-1-05, issued under F.No. 137/10/2004-Cx.4 is communicated for information, guidance and necessary action.

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 C.No.IV/16/905/2005 S.Tax)

Attested

SUPERINTENDENT.
SERVICE TAX CELL (HQ).

Sd/-
(V. JAYARAMAN)
JOINT COMMISSIONER (T).

To
The Mailing list I / II / III

Copy of Notification No. 01/2005- Service Tax, Dated : January 14, 2005

In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules 1994, namely: -

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2005.
- (2) They shall come into force on the date of their publication in the official Gazette.
2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (1), in the proviso, for the words "Provided further that" the words "Provided that" shall be substituted and after the proviso so as amended, the following proviso shall be inserted, namely: -

"Provided further that the Service Tax on the value of taxable services received during the month of March or the quarter ending March, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year ".

F.No.137/10/2004-CX4

Manish Mohan
Under Secretary to Government of India

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE : TRICHY.

C.NO.IV/16/933/ 2004 STC

Dated :25-1-05.

To
The Deputy / Assistant Commissioner,
Central Excise Division,
Trichy- I / II / Thanjavur / Karur /Karaikal.

Sub: Service Tax - Monthly revenue report New format for
Annexure -2- Certain Instructions - regarding.

Kindly refer to this office letter C.No.IV/16/910/2004 STC dtd 26-4-04 on the above subject.

In this connection, new format for Annexure-2 is already sent by edec for information and necessary action. Further to that the following instruction have also been issued for strict compliance.

- i) In some divisions revenue particulars are shown in lakhs whereas it is required only in actuals.
- ii) Upto month columns are not properly filled in some divisions.
- iii) All columns of the statement should be filled invariably in the in month & upto month columns. No. of assesses, interest, fine, penlaty & input credit should also be filled up. Wherever the revenue particulars are to be given it should be furnished in actuals only.
- iv) The statement should be sent by edec well in advance to the due date as well as post copy for confirmation. Before sending through Edec the space meant for signature should be marked as Sd/- with date in the forwarding letter and in the statement.
- v) The particulars in respect of each service should be furnished with utmost care as the particulars are compiled through computers and submitted to the CCO, DGST, and being posted in SERMON package also. Once, the particulars are posted in SERMON package / Website this office finds, it very difficult to correct the same if the field formations make subsequent corrections and intimating to this office.
- vi) Assessee wise revenue may be maintained at divisional level for any particulars called for from HQ at any time.
- vii) Reconciliation of challans may be done monthwise & updated and also compliance reported to this office.

Range officers may be instructed accordingly.

sd/-
(V. JAYARAMAN)
JOINT COMMISSIONER.

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

C.NO.IV/16/ 950/ 2004 STC

Dated : 24- 1-05.

To
The Assistant Commissioner,
Central Excise Division,
Trichy- I / II / Thanjavur / Karur /Karaikal.

Sub: Service Tax- Action Plan - Progress in the system for
allotment of PAN based Service Tax Payer Code (15 digit (SAPS)-Reg.

Kindly refer this office letter of even no. dtd 19-7-04 & 20-8-2004 regarding on the above subject.

As instructed in the above reference, divisions have not initiated the action relates to tally of SAPS site and No. of assesseees registered as per monthly revenue realizaton report except Trichy-II Division.

As per monthly report for the month of Dec 2004, No. of assesseees registered as on 31/12/2004 is 7563, for the same period the SAPs site shows 7801.

The Divisionwise No. of assesseees registered as well SAPs entry made as on 31/12/2004 is given below:

| Division | As per monthly report | SAPs report | Difference |
|-----------|-----------------------|-------------|------------|
| Trichy-I | 1778 | 1849 | 71 |
| Trichy-II | 1262 | 1260 | (-) 2 |
| Thanjavur | 2272 | 2366 | 94 |
| Karur | 850 | 909 | 59 |
| Karaikal | 1401 | 1417 | 16 |
| TOTAL | 7563 | 7801 | 238 |

The variation for the above may be for the following reasons.

- 1) TEMP (entry) assessee some time got PAN and registered under PAN based STP code, that TEMP code may not be deleted from the TEMP allotment due to communication gap between the assessee to divisional staff or divisional staff to HQ Computer cell / Divisional Computer Cell.
- 2). RC surrendered / cancelled may be left making proper entry. This may be the main reason for such variation.
- 3). The Divisional staff may not update SAPS site as and when surrendered / cancellation of registrants were reported.

Hence, it is instructed that the Divisional Officers may monitor the progress of SAP site as well No. of Registrants of Assesseees and update the SAPs site on or before 31-1-2005.

sd/-
(V. JAYARAMAN)
JOINT COMMISSIONER (T).

Copy to: The Principal System Analyst, C.Ex., Trichy, for information and similar action.

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

C.NO.IV/16/905/2004

Dated : 25-1-05.

To
The Deputy / Assistant Commissioner,
Central Excise Division,
Trichy- I / II / Thanjavur / Karur /Karaikal.

Sir,

Sub: Payment of Service Tax for the month of March in March-reg.

A copy of DGST letter F.No.V/DGST/30-Misc/6/2004 dtd 20-1-05, on the above subject is communicated herewith for information and necessary action please.

Encl.: As above.

Yours faithfully,

Sd/--
SUPERINTENDENT,
SERVICE TAX CELL (HQ).