

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

Trade Notice No.9/2007 S. Tax

Dated: 18-5-2007.

**Subject: Service Tax - Communication of Notifications No. 17/2007 ST
to 22/2007-ST all dt. 12-5-2007 – reg.**

Consequent on assent of Finance Bill 2007, Ministry's Service Tax Notifications No. 17/2007- ST to No.22/2007-ST all dt. 12-5-2007 issued for various subject 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/16/905/2007 S.Tax)

Sd./-
(M.G.THAMIZHVALAVAN)
JOINT COMMISSIONER (T).

To
The Mailing list I / II / III

Copy of Ministry's Service Tax Notification No.17/2007-ST to No.22/2007-ST
all dt. 12-5-2007 are reproduced below.

Notification No. 17 /2007-Service Tax

New-Delhi,the 12th May,2007

G.S.R. (E) - In exercise of the powers conferred by clause (b) of section 2 of the Central Excise Act , 1944 (1of 1944) and rule 3 of the Service Tax Rules, 1994, the Central Board of Excise and Customs , constituted under the Central Boards of Revenue Act , 1963 (54 of 1963), appoints the Chief Commissioners of Customs to act as the Chief Commissioners of Central Excise for the purpose of constitution of committee under sub-section (1A) of section 86 of the Finance Act ,1994 (32 of 1994).

(Manpreet Arya)
Under Secretary,Govt.of India

[F.No.275/100/2006-CX 8A]

Notification No. 18 /2007-Service Tax

New-Delhi, the 12th May,2007

G.S.R. (E) -In exercise of the powers conferred by sub-section (1A) of section 86 of the Finance Act,1994 (32 of 1994) , the Board hereby constitutes the following Committees consisting of two Chief Commissioners of Central Excise mentioned in column (2) of the Table below to be the Committees , for the areas falling within the jurisdiction of the Commissioners of Central Excise / Service Tax specified in the corresponding entry in column(3) of the said Table for the purpose of sub-section (2) of the said section.

Table

Sl.No.	Committees	Area of Jurisdiction Commissionerate of Central Excise / Service Tax
1	(1) Chief Commissioner of Central Excise, Ahmedabad (2) Chief Commissioner of Customs, Ahmedabad	Ahmedabad -Service Tax Ahmedabad III, Bhavnagar Rajkot
2	(1) Chief Commissioner of Central Excise, Bangalore (2) Chief Commissioner of Customs, Bangalore	Bangalore-Service Tax

3	(1) Chief Commissioner of Central Excise, and Service Tax , Large Tax Payers Unit Bangalore (2) Chief Commissioner of Customs, Bangalore	Commissioner of Central Excise and Service Tax , Large Tax Payers Unit Bangalore
4	(1) Chief Commissioner of Central Excise, Bhopal (2) Chief Commissioner of Central Excise, Nagpur	Bhopal Indore Raipur
5	(1) Chief Commissioner of Central Excise, Bhubaneswar (2) Chief Commissioner of Central Excise, Ranchi	Bhubneshwar-I, Bhubneshwar-II
6	(1) Chief Commissioner of Central Excise, Chandigarh (2) Chief Commissioner of Central Excise, Delhi.	Chandigarh Jalandhar Ludhiana Jammu & Kashmir
7	(1) Chief Commissioner of Central Excise, Chennai (2) Chief Commissioner of Customs, Chennai	Chennai -Service Tax Chennai III Pondicherry
8	(1) Chief Commissioner of Central Excise, Cochin (2) Chief Commissioner of Central Excise, Coimbatore	Cochin Calicut Thiruvananthapuram
9	(1) Chief Commissioner of Central Excise, Coimbatore (2) Chief Commissioner of Central Excise, Cochin	Coimbatore Madurai Salem Thirunelveli Tiruchirapalli
10	(1) Chief Commissioner of Central Excise, Delhi. (2) Chief Commissioner of Central Excise, Chandigarh	Delhi -Service Tax Panchkula Rohtak
11	(1) Chief Commissioner of Central Excise, Hyderabad (2) Chief Commissioner of Central Excise, Vishakhapatnam	Hyderabad-I Hyderabad-II Hyderabad-III Hyderabad-IV
12	(1) Chief Commissioner of Central Excise, Jaipur (2) Chief Commissioner of Central Excise, Vadodara	Jaipur-I Jaipur-II
13	(1) Chief Commissioner of Central Excise, Kolkata (2) Chief Commissioner of Customs, Kolkata	Bolpur Haldia Kolkata-Service Tax Siliguri
14	(1) Chief Commissioner of Central Excise, Lucknow (2) Chief Commissioner of Central Excise, Meerut	Allahabad Kanpur Lucknow
15	(1) Chief Commissioner of Central Excise, Mysore (2) Chief Commissioner of Central Excise, Bangalore	Belgaum Mangalore Mysore
16	Chief Commissioner of Central Excise, Meerut Chief Commissioner of Central Excise, Lucknow	Ghaziabad Meerut-I Meerut-II Noida
17	(1) Chief Commissioner of Central Excise, Mumbai-I (2) Chief Commissioner of Central Excise, Mumbai-II	Mumbai -Service Tax Raigarh
18	(1) Chief Commissioner of Central Excise, Nagpur (2) Chief Commissioner of Central Excise, Bhopal	Aurangabad Nagpur Nasik
19	(1) Chief Commissioner of Central Excise, Pune (2) Chief Commissioner of Central Excise Mumbai-I	Goa Pune-I Pune-II Pune-III
20	(1) Chief Commissioner of Central Excise, Ranchi (2) Chief Commissioner of Central Excise, Bhubaneswar	Jamshedpur Patna Ranchi

21	(1) Chief Commissioner of Central Excise, Shillong (2) Chief Commissioner of Central Excise, Kolkata	Dibrugarh Shillong
22	(1) Chief Commissioner of Central Excise, Vadodara (2) Chief Commissioner of Central Excise, Jaipur	Daman Surat-I Surat-II Vadodara-I Vadodara-II Vapi
23	(1) Chief Commissioner of Central Excise, Vishakhapatnam (2) Chief Commissioner of Central Excise, Hyderabad	Guntur Vishakapatnam-I Vishakapatnam-II Tirupati

Explanation. – For the purpose of this notification the expression, “Chief Commissioners of Central Excise”, shall include the Chief Commissioners of Customs notified vide Notification No. 17/2007- Service Tax, Dated-12th May, 2007.

(Manpreet Arya)
Under Secretary, Govt. of India

[F.No.275/100/2006-CX 8A]

Notification No. 19 /2007-Service Tax

New-Delhi, the 12th May, 2007

G.S.R. (E) - In exercise of the powers conferred by sub-section (1A) of section 86 of the Finance Act 1994 (32 of 1994) , the Board hereby constitutes the following Committees consisting of two Commissioners of Central Excise mentioned in column (2) of the Table below to be the Committees , for the areas falling within the jurisdiction of the Commissioners of Central Excise (Appeals) mentioned in the corresponding entry in column(3) of the said Table for the purpose of sub-section (2A) of the said section .

Table

Sl.No. (1)	Committees (2)	Area of jurisdiction (3)
1	For the jurisdiction of Ahmedabad Service Tax Commissionerate Commissioner of Central Excise (Service Tax), Ahmedabad and Commissioner of Central Excise, Ahmedabad-III For the jurisdiction of Central Excise Commissionerate, Bhavnagar Commissioner of Central Excise, Bhavnagar and Commissioner of Central Excise, Rajkot	Commissioner of Central Excise (Appeals), Ahmedabad-IV
2	For the jurisdiction of Central Excise Commissionerate, Ahmedabad-III Commissioner of Central Excise, Ahmedabad-III and Commissioner of Central Excise(Service Tax), Ahmedabad	Commissioner of Central Excise (Appeals), Ahmedabad-II
3	Commissioner of Central Excise, Allahabad and Commissioner of Central Excise, Lucknow	Commissioner of Central Excise (Appeals), Allahabad
4	Commissioner of Central Excise, Aurangabad and Commissioner of Central Excise, Nasik	Commissioner of Central Excise (Appeals), Aurangabad
5	Commissioner of Central Excise (Service Tax), Bangalore and Commissioner of Central Excise, Bangalore-I	Commissioner of Central Excise (Appeals), Bangalore-I
6	Commissioner of Central Excise (Service Tax), Bangalore and Commissioner of Central Excise, Bangalore-I	Commissioner of Central Excise (Appeals), Bangalore-II

7	Commissioner of Central Excise, and Service Tax , Large Tax Payers Unit Bangalore and Commissioner of Central Excise (Service Tax), Bangalore	Commissioner of Central Excise (Appeals), Large Tax Payers Unit Bangalore
8	Commissioner of Central Excise, Bhopal and Commissioner of Central Excise, Indore	Commissioner of Central Excise (Appeals), Bhopal-
9	Commissioner of Central Excise Bhubaneswar-I and Commissioner of Central Excise, Bhubaneswar-II	Commissioner of Central Excise (Appeals), Bhubaneswar
10	Commissioner of Central Excise, Chandigarh and Commissioner of Central Excise, Panchkula	Commissioner of Central Excise (Appeals), Chandigarh
11	For the jurisdiction of Service Tax Commissionerate, Chennai Commissioner of Central Excise (Service Tax), Chennai and Commissioner of Central Excise, Chennai-III For the jurisdiction of Service Tax, Chennai-III Commissioner of Central Excise, Chennai-III and Commissioner of Central Excise (Service Tax), Chennai For the jurisdiction of Commissioner of Central Excise, Pondicherry Commissioner of Central Excise, Pondicherry and Commissioner of Central Excise (Service Tax), Chennai	Commissioner of Central Excise (Appeals), Chennai
12	For the jurisdiction of Commissioner of Central Excise, Cochin Commissioner of Central Excise, Cochin and Commissioner of Central Excise, Thiruananthapuram For the jurisdiction of Commissioner of Central Excise, Calicut Commissioner of Central Excise, Calicut and Commissioner of Central Excise, Cochin For the jurisdiction of Commissioner of Central Excise, Thiruananthapuram Commissioner of Central Excise, Thiruananthapuram and Commissioner of Central Excise, Cochin	Commissioner of Central Excise (Appeals), Cochin
13	Commissioner of Central Excise, Coimbatore and Commissioner of Central Excise, Salem	Commissioner of Central Excise (Appeals), Coimbatore
14	Commissioner of Central Excise, Daman and Commissioner of Central Excise, Vapi	Commissioner of Central Excise (Appeals), Daman
15	For the jurisdiction of Commissioner of Central Excise (Service Tax), Delhi Commissioner of Central Excise (Service Tax), Delhi and Commissioner of Central Excise, Rohtak	Commissioner of Central Excise (Appeals), Delhi Zone

	<p>For the jurisdiction of Commissioner of Central Excise, Panchkula</p> <p>Commissioner of Central Excise, Panchkula and Commissioner of Central Excise, Chandigarh</p> <p>For the jurisdiction of Commissioner of Central Excise, Rohtak</p> <p>Commissioner of Central Excise, Rohtak and Commissioner of Central Excise (Service Tax), Delhi</p>	
16	<p>Commissioner of Customs & Central Excise, Goa and Commissioner of Central Excise, Belgaum</p>	Commissioner of Central Excise (Appeals), Goa
17	<p>Commissioner of Central Excise, Guntur and Commissioner of Central Excise, Tirupati</p>	Commissioner of Central Excise (Appeals), Guntur
18	<p>Commissioner of Central Excise, Dibrugarh Commissioner of Central Excise, Shillong</p>	Commissioner of Central Excise (Appeals), Guwahati
19	<p>Commissioner of Central Excise, Hyderabad-I Commissioner of Central Excise, Hyderabad-III</p>	Commissioner of Central Excise (Appeals), Hyderabad-I
20	<p>Commissioner of Central Excise, Hyderabad-II and Commissioner of Central Excise, Hyderabad-IV</p>	Commissioner of Central Excise (Appeals), Hyderabad-II
21	<p>Commissioner of Central Excise, Hyderabad-III Commissioner of Central Excise, Hyderabad-I</p>	Commissioner of Central Excise (Appeals), Hyderabad-III
22	<p>Commissioner of Central Excise, Indore and Commissioner of Central Excise, Bhopal</p>	Commissioner of Central Excise (Appeals), Indore
23	<p>Commissioner of Central Excise, Jaipur-I and Commissioner of Central Excise, Jaipur-II</p>	Commissioner of Central Excise (Appeals), Jaipur-I
24	<p>Commissioner of Central Excise, Jaipur-II and Commissioner of Central Excise, Jaipur-I</p>	Commissioner of Central Excise (Appeals), Jaipur-II
25	<p>For the jurisdiction of Commissioner of Central Excise Jalandhar</p> <p>Commissioner of Central Excise, Jalandhar and Commissioner of Central Excise, Ludhiana</p> <p>For the jurisdiction of Commissioner of Central Excise, Ludhiana</p> <p>Commissioner of Central Excise, Ludhiana and Commissioner of Central Excise, Jalandhar</p> <p>For the jurisdiction of Commissioner of Central Excise, J&K</p> <p>Commissioner of Central Excise, J&K and Commissioner of Central Excise, Jalandhar</p>	Commissioner of Central Excise (Appeals), Jalandhar
26	<p>Commissioner of Central Excise Kanpur Commissioner of Central Excise, Allahabad</p>	Commissioner of Central Excise (Appeals), Kanpur
27	<p>Commissioner of Central Excise (Service Tax), Kolkata and Commissioner of Central Excise, Haldia</p>	Commissioner of Central Excise (Appeals), Kolkata-I

28	<p>For the jurisdiction of Commissioner Central Excise , Bolpur Commissioner of Central Excise , Bolpur and Commissioner of Central Excise (Service Tax), Kolkata</p> <p>For the jurisdiction of Commissioner Central Excise, Siliguri Commissioner of Central Excise , Siliguri and Commissioner of Central Excise (Service Tax), Kolkata</p>	Commissioner of Central Excise (Appeals), Kolkata-IV
29	Commissioner of Central Excise, Lucknow and Commissioner of Central Excise, Allahabad	Commissioner of Central Excise (Appeals), Lucknow
30	Commissioner of Central Excise, Madurai and Commissioner of Central Excise, Tiruchirappalli	Commissioner of Central Excise (Appeals), Madurai
31	<p>For the jurisdiction of Commissioner Central Excise, Belgaum</p> <p>Commissioner of Central Excise, Belgaum and Commissioner of Central Excise, Goa</p> <p>For the jurisdiction of Commissioner of Central Excise, Mysore</p> <p>Commissioner of Central Excise, Mysore and Commissioner of Central Excise, Mangalore</p> <p>For the jurisdiction of Commissioner of Central Excise, Mangalore</p> <p>Commissioner of Central Excise, Mangalore and Commissioner of Central Excise, Mysore</p>	Commissioner of Central Excise (Appeals), Mangalore
32	<p>For the jurisdiction of Commissioner of Central Excise ,Meerut I Commissioner of Central Excise, Meerut-I and Commissioner of Central Excise, Meerut II</p> <p>For the jurisdiction of Commissioner of Central Excise ,Ghaziabad Commissioner of Central Excise, Ghaziabad and Commissioner of Central Excise, Noida</p>	Commissioner of Central Excise (Appeals), Meerut-I
33	<p>For the jurisdiction of Commissioner of Central Excise ,Meerut II Commissioner of Central Excise, Meerut-II and Commissioner of Central Excise, Meerut I</p> <p>For the jurisdiction of Commissioner of Central Excise ,Noida</p> <p>Commissioner of Central Excise, Noida and Commissioner of Central Excise, Ghaziabad</p>	Commissioner of Central Excise (Appeals), Meerut-II
34.	Commissioner of Central Excise(Service Tax), Mumbai and Commissioner of Central Excise, Mumbai IV	Commissioner of Central Excise (Appeals), Mumbai Zone-I,
35	Commissioner of Central Excise, Raigad and Commissioner of Central Excise, Belapur	Commissioner of Central Excise (Appeals), Mumbai Zone-II,
36	Commissioner of Central Excise, Nagpur and Commissioner of Central Excise, Raipur	Commissioner of Central Excise (Appeals), Nagpur

37	Commissioner of Central Excise, Nasik and Commissioner of Central Excise, Aurangabad	Commissioner of Central Excise (Appeals), Nasik
38	Commissioner of Central Excise, Patna and Commissioner of Central Excise, Jamshedpur	Commissioner of Central Excise (Appeals), Patna
39	Commissioner of Central Excise, Pune-I and Commissioner of Central Excise, Pune-II	Commissioner of Central Excise (Appeals), Pune-I
40	Commissioner of Central Excise, Pune-II and Commissioner of Central Excise, Pune-I	Commissioner of Central Excise (Appeals), Pune-II
41	Commissioner of Central Excise, Pune-III and Commissioner of Central Excise, Pune-I	Commissioner of Central Excise (Appeals), Pune-III
42	Commissioner of Central Excise, Raipur and Commissioner of Central Excise, Nagpur	Commissioner of Central Excise (Appeals), Raipur-I,
43	Commissioner of Central Excise, Raipur and Commissioner of Central Excise, Nagpur	Commissioner of Central Excise (Appeals), Raipur-II
44	Commissioner of Central Excise, Rajkot and Commissioner of Central Excise, Bhavnagar	Commissioner of Central Excise (Appeals), Rajkot
45	Commissioner of Central Excise, Ranchi and Commissioner of Central Excise, Jamshedpur	Commissioner of Central Excise (Appeals), Ranchi
46	Commissioner of Central Excise, Salem and Commissioner of Central Excise, Coimbatore	Commissioner of Central Excise (Appeals), Salem
47	Commissioner of Central Excise, Surat-I Commissioner of Central Excise, Surat-II	Commissioner of Central Excise (Appeals), Surat-I
48	Commissioner of Central Excise, Surat-II Commissioner of Central Excise, Surat-I	Commissioner of Central Excise (Appeals), Surat-II
49	Commissioner of Central Excise, Tirunelveli and Commissioner of Central Excise, Madurai	Commissioner of Central Excise (Appeals), Tirunelveli
50	Commissioner of Central Excise, Tiruchirappalli and Commissioner of Central Excise, Madurai	Commissioner of Central Excise (Appeals), Tiruchirappalli
51	Commissioner of Central Excise, Vadodara-I and Commissioner of Central Excise, Vadodara-II	Commissioner of Central Excise (Appeals), Vadodara
52	Commissioner of Central Excise, Vapi and Commissioner of Central Excise, Daman	Commissioner of Central Excise (Appeals), Vapi
53	Commissioner of Central Excise, Visakhapatnam-I and Commissioner of Central Excise, Visakhapatnam-II	Commissioner of Central Excise (Appeals), Visakhapatnam-I Commissioner of Central Excise (Appeals), Visakhapatnam-II Commissioner of Central Excise (Appeals), Visakhapatnam-III Commissioner of Central Excise (Appeals), Visakhapatnam-IV

(Manpreet Arya)
Under Secretary, Govt. of India

[F.No.275/100/2006-CX 8A]

Notification No. 20/2007 – Service Tax

G.S.R. (E). In exercise of the powers conferred by sub-sections (1) and (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 (Third Amendment) Rules, 2007.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, after rule 7B, the following rule shall be inserted, namely:-

“7C. Amount to be paid for delay in furnishing the prescribed return.-

Where the return prescribed under rule 7 is furnished after the date prescribed for submission of such return, the person liable to furnish the said return shall pay to the credit of the Central Government, for the period of delay of-

- (i) fifteen days from the date prescribed for submission of such return, an amount of five hundred rupees;
- (ii) beyond fifteen days but not later than thirty days from the date prescribed for submission of such return, an amount of one thousand rupees; and
- (iii) beyond thirty days from the date prescribed for submission of such return an amount of one thousand rupees plus one hundred rupees for every day from the thirty first day till the date of furnishing the said return:

Provided that the total amount payable in terms of this rule, for delayed submission of return, shall not exceed the amount specified in section 70 of the Act:

Provided further that where the assessee has paid the amount as prescribed under this rule for delayed submission of return, the proceedings, if any, in respect of such delayed submission of return shall be deemed to be concluded.

Explanation.- It is hereby declared that any pending proceedings under section 77 for delayed submission or non-submission of return that has been initiated before the date on which the Finance Bill, 2007 receives the assent of the President, shall also be deemed to be concluded if the amount specified for delay in furnishing the return is paid by the assessee within sixty days from the date of assent to the said Finance Bill.

[F. No. 334/1/2007-TRU]

(R. Sriram)
Deputy Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 2/94-Service Tax, dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 14/2007-Service Tax, dated the 2nd April, 2007 vide G.S.R. 266(E), dated the 2nd April, 2007.

New Delhi, the 12th May, 2007

Notification No. 21/2007 – Service Tax

G.S.R. (E). In exercise of the powers conferred by rule 5 of the Export of Services Rules, 2005, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.11/2005-Service Tax, dated the 19th April, 2005 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 239(E) dated the 19th April, 2005, namely:-

In the said notification, in the Explanation, after paragraph (b), the following paragraph shall be inserted, namely:-

“(c) Secondary and Higher Education Cess on taxable services levied under section 136 read with section 140 of the Finance Act, 2007 (22 of 2007).”

[F. No. B1/6/2007-TRU]

(R. Sriram)
Deputy Secretary to the Government of India

Note.- The principal notification No.11/2005-Service Tax, dated the 19th April, 2005 was published in the Gazette of India, Extraordinary, vide number G.S.R. 239(E), dated the 19th April, 2005;

Notification No. 22/2007 – Service Tax

G.S.R. (E). In exercise of the powers conferred by rule 5 of the Export of Services Rules, 2005, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2005-Service Tax, dated the 19th April, 2005 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 240(E) dated the 19th April, 2005, namely:-

In the said notification, in Explanation 1, after paragraph (b), the following paragraph shall be inserted, namely:-

“(c) Secondary and Higher Education Cess on taxable services levied under section 136 read with section 140 of the Finance Act, 2007 (22 of 2007).”

[F. No. B1/6/2007-TRU]

(R. Sriram)
Deputy Secretary to the Government of India

Note.- The principal notification No.12/2005-Service Tax, dated the 19th April, 2005 was published in the Gazette of India, Extraordinary, vide number G.S.R. 240(E), dated the 19th April, 2005, and was last amended vide notification No. 14/2005-Service Tax, dated the 13th May, 2005 vide G.S.R. 302(E), dated the 13th May, 2005;
