

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX  
NO.1, WILLIAMS ROAD, CONTONMENT, TIRUCHIRAPPALLI-620 001.

General Circular No.1/2009 S. Tax

Dated: 28 -1-2009.

Subject: Service Tax –Access of registered premises –empowerment of  
Officers thereof- Communication -regarding.

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Ministry's Service Tax letter F.No.137/26/2007-CX.4 dated 15-12-08 on the  
above is enclosed herewith for information, guidance and necessary action.

The contents of this General Circular may be brought to the notice of field  
formation.

(Issued from C.No.IV/16/813/2009 S .Tax)

Encl.: As above.

Sd./-  
(VASA SESHAGIRI RAO)  
ADDITIONAL COMMISSIONER

To

The Mailing list - III.

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Copy of Board's Service Tax letter F.No.137/26/2007-CX.4 dated 15-12-08 is  
reproduced below.

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The Rule 5 A was inserted in the Service Tax Rules, 1994 vide Service Tax (Sixth Amendment) Rules, 2007 (Notification No.45/2007-ST dated 28-12-07 refers). Your attention is also drawn to the instructions issued by the Board vide F.No.137/26/2007-CX.4 dated 1/1/2008 in this regard. The service tax rules were amended to allow the officers to access the registered premises of the taxpayer for carrying out scrutiny, verification and checks as necessary to safeguard the government revenue. The said rule 5A envisages that Commissioners are required to duly authorize the officers before such access.

2. Instances have come to the notice that some of the Commissionerates have issued Trade Notices, authorizing all the officers of the rank of Inspectors and above, posted in the Commissionerate, to visit the taxpayers. It was never the intension of the said amendment to allow unrestricted access to the premises of the taxpayer by the officers. Issuance of such Trade Notices giving unfettered power to all the officers to visit taxpayers is against the spirit of the amendment in particular and policy of the Government in general. While it is not necessary that Commissioners should authorize individual visits to taxpayer and a general authorization can be granted, however, for each visit to the premises of the taxpayer, permission must be given in writing by an officer not below the rank of Assistant / Deputy Commissioner.

3. It has been decided that, henceforth officers above the rank of Inspectors should be allowed access to the premises of tax payers in terms of Rule 5A of the Service Tax Rules, only after they are duly authorized in writing, in each case, by an officer not below the rank of concerned Assistant / Deputy Commissioner. To facilitate such authorization / permission, the same can be given through a register maintained for the purpose. The proforma for such register is given in Annexure-A hereto. Such register should be reviewed and signed at the end of each month by the concerned Joint / Additional Commissioner and once in every quarter by the concerned Commissioner.

4. This instruction would ipso facto apply to formations carrying out investigation functions.

5. All instructions / clarifications / trade notices contrary to the aforesaid instructions stand cancelled / withdrawn.

Yours faithfully,

Sd/- 15-12-08  
(GAUTAM BHATTACHARYA)  
COMMISSIONER (SERVICE TAX)

PROFORMA OF THE REGISTER TO BE MAINTAINED IN THE  
COMMISSIONERATE / DIVISION FOR THE PURPOSE OF AUTHORIZING  
THE OFFICERS IN TERMS OF RULE 5 A OF THE SERVICE TAX RULES.

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S.No.	Name & designation of the officer (s) authorized to visit the taxpayer	Name & address of the taxpayer proposed to be visited	Purpose or reason for the visit	Proposed date of visit	Name & designation of the officer authorizing the visit	Date of authorization

1. Name /date /signature of Joint / Additional Commissioner (once every month)

2. Name / date / signature of the Commissioner (Once every quarter).

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