



केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्ली - 620 001
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
NO.1 WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPPALLI - 620 001.

Trade Notice No. 05/2012- S Tax

Dated 08.2012.

Sub:- Service Tax – Applicability of provisions of the Finance Act, 2004 relating to Education Cess and the Finance Act 2007 relating to secondary and higher education cess - Reg.

Copy of the letter F.No.334/1/2012 – TRU dated 29.06.2012 received from Tax Research Unit , central Board of Excise and Customs, New Delhi, communicating Circular No.160/11/2012 – ST is enclosed herewith for information and necessary action.

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

(Issued in File C.No.IV/16/828/2012 – STC)


(A.CLETUS)
JOINT COMMISSIONER

Encl. As above.

To,

The Mailing List I/II/III

RECEIVED
DATE 17/08/12

Bm
Circular No. 160/1/2012-TRU

F.No.334/1/2012-TRU
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Tax Research Unit)



Room No. 153, North Block,
New Delhi, 29th June, 2012.

To

S. Jax
Chief Commissioners of Customs and Central Excise (All)
Chief Commissioners of Central Excise & Service Tax (All)
Directors General of Service Tax/Central Excise Intelligence/Audit
Commissioners of Central Excise & Service Tax (All)
Commissioners of Service Tax (All)
Commissioners of Customs and Central Excise (All)

Madam/Sir,

Subject: Applicability of provisions of the Finance Act, 2004 relating to education cess and the Finance Act, 2007 relating to secondary and higher education cess- regarding.

There has been some doubt regarding the applicability of provisions of the Finance Act, 2004 relating to education cess and the Finance Act, 2007 relating to secondary and higher education cess as the concerned Acts make reference to section 66 of the Finance Act, 1994, which shall cease to have effect from July 1, 2012. In this connection, as also in general, you may kindly refer to the sub-section (1) of section 8 of the General Clauses Act, 1897 which reads as under:

“Where this Act, or any Central Act or Regulation made after reference to the commencement of this Act, repeals and re-enacts, with or without modification, any provision of a former enactment, then references in any other enactment or in any instrument to the provision so repealed shall, unless a different intention appears, be construed as references to the provisions so re-enacted.”

Thus any reference to section 66 of the Finance Act, 1994 shall be construed as reference to the newly re-enacted provision i.e. section 66B of the same Act. Despite the stated position of law, the matter has been settled by the issue of Removal of Difficulties Order No. 2/2012 dated 29.06.2012.