



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

Trade Notice No. 10/2013- S Tax

Dated 02.12.2013.

Sub:- Service Tax – Lowering of the threshold for e-payment to rupees One Lakh– Reg.

Copy of the letter F.No.137/116/2012 Service Tax dated 22.11.2013 received from Central Board of Excise and Customs, Tax Research Unit, New Delhi is enclosed herewith for information.

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/16/956/2012 – STC)

(S.K.SINGH)
ADDITIONAL COMMISSIONER

Encl. As above.

To,

The Mailing List I/II/III

प्रेषित DESPATCHED
दिनांक DATED... 02/12

F.No: 137/116/2012- Service Tax
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Service Tax Wing

New Delhi the 22nd November, 2013

To

All Chief Commissioners of Central Excise / Customs and Central Excise
Directors General of Service Tax /Central Excise Intelligence /Audit/Systems
All Commissioners of Central Excise/ Customs and Central Excise
All Commissioners of Service Tax
Commissioners LTU Mumbai/Delhi/Bangalore/Chennai/Kolkata
All Additional Directors General Systems
Joint Secretary TRU-I & II

Madam/Sir,

Subject: Lowering of the threshold for e-payment to rupees one lakh

In terms of the proviso to rule6(2) of the Service Tax Rules, 1994, an assessee who has paid a total service tax of rupees ten lakh or more, including the amount paid by utilisation of CENVAT credit in the preceding financial year, shall deposit the service tax liable to be paid by him electronically, through internet banking. Vide notification number 16/2013- Service Tax dated the 22nd November, 2013, the proviso has been amended to the effect that an assessee who has paid a total of rupees one lakh or more (including the amount paid by utilising CENVAT) in the preceding financial year , shall have to deposit service tax electronically, through internet banking.

2. A similar amendment to the third proviso to Rule 8(1) of the Central Excise Rules , 2002 has been made vide notification no 15/2013-Central Excise (N.T.) dated 22nd November 2013.
3. Both these notifications shall come into effect from 1st January, 2014.
4. All Chief Commissioners are requested to kindly ensure that trade/ public notices are issued immediately so that all assesseees as well as the designated banks are aware of the above changes.

Yours faithfully,

(Rajeev Yadav)
Director (Service Tax)