



केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि 620 001
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
1, WILLIAMS ROAD, CANTONMENT, TIRUCHIRAPPALLI - 620 001

TRADE NOTICE NO. 2/2016-ST

25.02.2016.

Subject: Service Tax - Communication of the issue of Notifications.

The Government of India, Ministry of Finance, Department of Revenue, New Delhi has issued the under-mentioned four Notifications :-

Notification No. and date	Subject in brief
4/2016-S.T. dated 15.02.2016	Seeks to make the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016.
5/2016-S.T. dated 17.02.2016	Seeks to amend Notification No.22/2015-ST dated 06.11.2015.
6/2016-S.T. dated 18.02.2016	Seeks to appoint 1st day of April, 2016 as the date with effect from which the provisions of Section 109(1) as contained in the Finance Act, 2015 shall come into effect.
6/2016-S.T. dated 18.02.2016	Seeks to amend Notification No. 25/2012 by inserting new entry for granting exemption from service tax for the services provided by Government or a local authority to a business entity having turnover upto rupees of ten lakh in the preceding financial year

2. The contents of the above-mentioned Notifications are hereby communicated to all the constituent members of Industry / Trade Associations and Chamber of Commerce.

(Issued from file C. No.IV/16/805/2016-S.T. Policy)


(CECILIA PARTHASARATHY)
Assistant Commissioner (S.T. Policy)

To

As per mailing list.
All Divisions / Ranges under Trichy Commissionerate.
All Sections in Hqrs. Office, Trichy.

Copy to : Computer Centre, Hqrs., Trichy - for uploading the Trade Notice to the website of the Commissionerate.

NOTIFICATION
NO.04/2016-SERVICE TAX

G.S.R (E)- In exercise of the powers conferred by section 15A, read with section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94, read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**- (1) These rules may be called the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016.

(2) They shall come into force from the 1st day of April, 2016.

2. **Definitions.**- (1) In these rules, unless the context otherwise requires,-

(a) "Aggregate value of clearances" has the same meaning as assigned to it in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 9/2003-Central Excise dated the 1st March 2003, published vide number G.S.R. 139, dated the 1st March, 2003;

(b) "Board" means the Central Board of Excise and Customs constituted under the Central Board of Revenue Act, 1963 (54 of 1963);

(c) "Digital signature" has the same meaning as assigned to it in the Information Technology Act, 2000 (21 of 2000);

(d) "Form" means Form appended to these rules.

(2) Words and expressions used herein and not defined but defined in the Finance Act, 1994 (32 of 1994) and the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, shall have the meanings respectively assigned to them in those Acts and rules.

3. **Annual information return to be furnished.**-The information return required to be furnished under sub-section (1) of section 15A of Central Excise Act, 1944 shall be furnished annually by every person mentioned in column (2) of the Table below in respect of all transactions of the nature and value specified in the corresponding entry in column (3) of the said Table, recorded or received by him during every financial year beginning on or after the 1st day of April, 2015, in the Form AIRF, along with the Annexure to the said Form, as specified in column (4) of the said Table, namely:-

Table

Sl. No.	Class of person	Nature and value of transaction	Annexure to Form AIRF
(1)	(2)	(3)	(4)
1	An officer of the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934, who is duly authorised by the Reserve Bank of India in this behalf.	Details of foreign remittances for the receipt of services declared under purpose codes, namely, S0017, S0205, S0207, S0211, S0213, S0402, S0403, S0404, S0502, S0602, S0603, S0604, S0701, S0702, S0703, S0801, S0802, S0803, S0804, S0901, S1002, S1003, S1005, S1006, S1007, S1008, S1009, S1101 for such entries whose value of remittances aggregates to more than fifty lakh rupees in a financial year to which the return pertains.	AIRA-I
2	An officer of a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act 2003, or any other entity entrusted with such functions by the Central Government or State Government, who is duly authorised by such State Electricity Board or an electricity distribution or transmission licensee or other entity, as the case may be.	Electricity consumed by such manufacturers, using an induction furnace or rolling mill to manufacture goods falling under Section XV of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) whose aggregate value of clearances exceeds one hundred and fifty lakh rupees in the financial year to which the return pertains, as identified and intimated to him by the Principal Chief Commissioner or the Chief Commissioner of Central Excise and Service Tax in-charge of the Central Excise or Service Tax Zone, by the 30 th June of the subsequent financial year.	AIRA-II

4. **Time for furnishing information return.**- The information return referred to in rule 3 shall be-

(a) filed on or before the 31st of December of the financial year following the financial year to which the return pertains:

Provided that the Board, may, by way of an order, extend the date for filing such return for reasons to be recorded in writing in such order:

(b) filed electronically, in Form AIRF, along with the Annexure of this Form, to the Directorate General of Systems and Data Management:

Provided that the Board, may by way of an order, designate an officer in the office of the Directorate General of Systems and Data Management, or any other officer or agency to receive the returns and may appoint an officer designated as the Annual Information Return-Administrator, not below the rank of the Commissioner of Central Excise and Service Tax, for the purposes of day to day administration of furnishing of the said information return including specification of the procedures, data structure, formats and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies:

Provided further that till such time as the Board designates such an officer or agency for receiving the said information returns in the electronic format, or till such time the Annual Information Return-Administrator finalises the formats and standards for secure capture and transmission of data, the said returns may be filed in a computer readable media being a Compact Disc-Read Only Memory (CD-ROM) or a Digital Video Disc (DVD);

(c) signed and verified by the person referred to in column (2) of the Table in rule 3.

FORM AIRF

[Return under Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016]

**Annexure AIRA-1
FOR RESERVE BANK OF INDIA**

Sr. No.	Purpose code	Name of remitter	Address of remitter	PAN of remitter	Total amount of remittances in a financial year		Name of remittee	Address of remittee	
					Foreign currency (Currency name and amount)				Indian rupee (Amount only)
					Name	Amount			

**Annexure AIRA-II
FOR ELECTRICITY COMPANIES**

Sr. No.	Consumer number	Name of consumer	Address of consumer	Central Excise registration number as intimated by Chief Commissioner of Central Excise	Total number of units of electricity consumed in whole year

INSTRUCTIONS FOR FILING ANNUAL INFORMATION RETURN

1. All entries in the columns are required to be made in BLOCK letters.
2. One box must be left blank between two words.
3. For State/Union territory Code in item (viii) in serial number 2

	01.	ANDAMAN AND NICOBAR ISLANDS	19.	MAHARASHTRA
	02.	ANDHRA PRADESH	20.	MANIPUR
	03.	ARUNACHAL PRADESH	21.	MEGHALAYA
	04.	ASSAM	22.	MIZORAM
	05.	BHARAT	23.	NAGALAND
	06.	CHANDIGARH	24.	ORISSA
	07.	DADRA AND NAGAR HAVELI	25.	PONDICHERRY
	08.	DAMAN AND DIU	26.	PUNJAB
	09.	DELHI	27.	RAJASTHAN
	10.	GOA	28.	SIKKIM
	11.	GUJARAT	29.	TAMIL NADU
	12.	HARYANA	30.	TRIPURA
	13.	HIMACHAL PRADESH	31.	UTTAR PRADESH
	14.	JAMMU AND KASHMIR	32.	WEST BENGAL
	15.	KARNATAKA	33.	CHHATTISGARH
	16.	KERALA	34.	UTTARANCHAL
	17.	LAKSHWDEEP	35.	JHARKHAND
	18.	MADHYA PRADESH	36.	TELANGANA

Annual Information Return

(Please read the instructions carefully before filling up the relevant columns)

1

Name of the person (in block letters)	□	□	□	□	□	□	□	□	□	□	□	□	□
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2. Address (in block letters) (Please leave one blank box between two words.)

(i) Name of Premises / Building

□	□	□	□	□	□	□	□
□	□	□	□	□	□	□	□

(ii) Flat/Door/Block No.

□	□	□	□	□	□	□	□
□	□	□	□	□	□	□	□

(iii) Road/Street/Lane

□	□	□	□	□	□	□	□
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(iv) Village / Area / Lane

□	□	□	□	□	□	□	□
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(v) Block/Taluk/Sub-Division/Town

□	□	□	□	□	□	□	□
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(vi) Post office

(vii) City/District

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(viii) State/Union territory

Name	Code

(ix) PIN

(x) Telephone Nos:

(xi) Mobile No.

(xii) E-mail Address

3.

Financial Year (transactions relating to which are reported)	□	□	□	□	□	□	□
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4.

Class of person	
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(Dropdown menu showing all the class of persons)

5. Details as per formats enclosed: Annexure AIRA-I and Annexure AIRA-II

6. Verification.-

I(full name in block letters), son/daughter of hereby, solemnly, declare that the information given in this return is true, correct and complete in every respect. I further declare that I am authorised to sign this return and verify it.

(Name of the Assessee or Authorised signatory)

Designation in the organisation:

Place:

Date:

4. For item at serial number 4, "Class of person" means the person referred in column 2 of the Table in rule 3 of the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016.

(Himani Bhayana)
Under Secretary to the Government of India

[F. No. 137/23/2015-ServiceTax]

Notification
No.05/2016 – Service Tax

New Delhi, the 17th February, 2016
28 Magha, 1937 Saka

G.S.R. (E) - In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), read with sub-section (5) of section 119 of the Finance Act, 2015 (20 of 2015), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No. 22/2015-Service Tax dated the 6th November, 2015, published vide G.S.R. 843 (E), dated the 6th November, 2015, namely:-

In the said notification, in the first proviso, for the words, brackets and figure "notification issued under sub-section (1)", the words, brackets and figures "notification or special order issued under sub-section (1) or as the case may be under sub-section (2)" shall be substituted.

(Himani Bhayana)
Under Secretary to the Government of India
(F. No. 137/79/2015-Service Tax)

Note: The principal notification was published in the Gazette of India Extraordinary, dated the 6th November 2015 vide number G.S.R 843 (E) dated the 6th November, 2015 and was last amended by notification No. 23/2015-Service Tax, dated the 12th November, 2015 published vide number G.S.R 853 (E), dated the 12th November 2015.

Notification
No.06/2016-Service Tax

G.S.R. ___ (E).- In exercise of the powers conferred by section 109 of the Finance Act, 2015 (No. 20 of 2015), the Central Government hereby appoints the 1st day of April, 2016 as the date on which the provisions of sub-section (1) of section 109 of the said Act shall come into effect.

[F. No. B-1/10/2015 - TRU]

(K Kalimuthu)
Under Secretary to the Government of India

NOTIFICATION
NO.07/2016-Service Tax

GSR....(E)- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the opening paragraph,

(i) after entry No. 47, the following shall be inserted, namely-

(48) Services provided by Government or a local authority to a business entity with a turnover up to rupees ten lakh in the preceding financial year."

2. The amendment shall come into effect on 1st April, 2016.

[F. No. B1/10/2015-TRU]

(K. Kalimuthu)

Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, by notification No. 25/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 467 (E), dated the 20th June, 2012 and last amended by notification No.20/2015 - Service Tax, dated the 21st October, 2015 *vide* number G.S.R. 799(E), dated the 21st October, 2015.
