

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.

Trade Notice No.2/2004 S Tax

Dated : 7 -1-2004.

Subject : Facility for single registration and filing single return for Assessee providing more than one services.

Board 's Service Tax Circular No.72/2/2004-ST dtd 2-1-04 issued under F.No.137/9/2003 (Pt.) –CX.4 is communicated herewith 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 the C.No.IV/16/902/2004 S.Tax)

Attested

SUPERINTENDENT
SERVICE TAX CELL (HQ).

Sd/-
(D.P. NAIDU)
JOINT COMMISSIONER (T).

To
The mailing list –I / II /III.

Copy of the Board's Circular No. 72/2/2004-ST dtd 2-1-2004
issued under F.No.137/9/2003 (Pt.4) –CX.4.

During the Open Houses and Seminars conducted all over India, lot of queries have been raised as to whether only single registrations is required for a service provider providing more than one taxable service and also whether a single return is acceptable in respect of more than one taxable service being provided by the service tax provider. Apprehensions have also been raised that whenever the service tax assessee approach the jurisdictional Superintendent of Central Excise and other Central Excise officers, they are being asked all kinds of questions before their application is accepted for registration. These issues have been agitating the minds of service providers and, therefore, this is being clarified in respect of all the taxable services that only a single registration for all the taxable services provided by the service provider and also a single return where an assessee provides more than one taxable service is sufficient. Similarly, the declaration submitted at the time of registration in the application for registration (ST-1) shall be accepted by the jurisdictional Superintendent of Central Excise and the registration must be given immediately but within seven days in any case.

The following points are, therefore, further clarified:-

1. Whether a service provider providing more than one taxable service is required to take one registration or separate registration?

Clarification: Attention is invited to Rule 4(4) of the Service Tax Rules, which provides "where an assessee is providing more than one taxable service, he may

make a single application, mentioning therein all the taxable services provided by him, to the concerned Superintendent of Central Excise". Thus in terms of this rule such service provider would be required to take a single registration. However while making such application for registration he should indicate all the taxable services being provided by him Certificate of Registration in Form of ST-2 should also indicate the details of all the taxable services provided by the service provider.

2. Whether a single return is sufficient when an assessee provides more than one Service or separate return is to be filed for each taxable service?

Clarification: Attention is invited to Q.4.7 of the 'Frequently asked questions on Service Tax' issued by CBEC in October 2003, wherein it has been clarified " a single return would suffice. However the details in each of the columns of the Forms ST-3 has to be furnished separately for each of the taxable service rendered by the assesseees".

3. What action should be taken by the concerned officer receiving the application for registration?

Clarification: The application received for registration in Form ST-1 will have to be processed as per the Rule 4(5) of the Service Tax Rules. This Rule provides that "The Superintendent of Central Excise shall after due verification of the application form, grant a certificate of registration in Form ST-2 within seven days from the date of receipt of the application. If the registration certificate is not granted within the said period, the registration applied for shall be deemed to have been granted" However while granting registration the rule do not permit the jurisdictional officer to question about the correctness of the declaration made by the service provider. The jurisdictional Superintendent of Central Excise shall, therefore, accept the declaration given by the new assessee in the application for registration for service tax.

Manish Mohan
Under Secretary to the Govt. of India.