

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

Trade Notice No.6/2004 S Tax

Dated : 4 -3-2004.

Subject: - Communication of Board's Circular No. 76/6/2004-ST dt.
3-3-04 issued under F.No.137/6/2004-CX.4 -Reg.

Board ' s Service Tax Circular No.76/6/2004ST dtd 3-3-04 issued under F.No.137/6/2004-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)

Sd/4-3-04
(V. JAYARAMAN)
JOINT COMMISSIONER (T).

To
The Mailing list I / II / III

Copy of Board's Circular No. 76/6/2004-ST dtd 3-3-04 issued under
F.No.137/6/2004 C.Ex.4

Subject: Clarification sought by PHD Chamber of Commerce and Industry on various difficulties being faced by Service Tax assesseees – Regarding

The Board has received representation from PHD Chamber of Commerce and Industry with regard to general difficulties being faced by Service Tax assesseees.

The following points are, therefore, further clarified:-

1. Penalty for each service under section 75A for delay in taking single registration for more than one taxable service; &
2. Penalty for each service under section 77 for delay in filing of return by assessee providing more than one taxable service;

Clarification: As per statutory provisions only one penalty as prescribed can be imposed.

3. Delay in issue of PAN based 15 digit STC/STP Code and difficulties faced by assesseees for seeking STC/STP.

Clarification: The forms for registration for issue of 15 digit STC/STP code are very simple and do not create any ambiguity. If the allotment has not been done within three working days in terms of Circular 35/3/2001-CX-4 dated 27/8/2001, the assessee may bring the same to the notice of the jurisdictional Assistant Commissioner / Deputy Commissioner / Commissioner of Central Excise who shall immediately issue necessary directions.

4. Insisting on payment of penalty before registration.

Clarification: The circular No. 72/2/2004-ST dated 2nd January, 2004 provides that jurisdictional officer shall accept the declaration given by the assessee and as per the Rule 4(5) of the Service Tax Rules, 1994 grant the registration within seven days.

5. Issue of Show Cause Notice for petty amounts.

Clarification: The matter has been considered by the Board and it has been decided that for an amount of Rs. One Thousand and below towards short payment/non-payment of service tax, the jurisdictional officer should give an opportunity and allow the assessee to deposit the amount of service tax not paid alongwith interest, if any. In case the service provider pays the service tax alongwith interest within period of one month of the default in payment being pointed out, recourse should be made to section 80 of Finance Act, 1994 as amended provided the assessee fulfils the conditions therein. However, in other cases of failure on behalf of Service provider to pay the service tax and interest, if any, normal procedure shall be followed.

(MANISH MOHAN)

Under Secretary to the Government of India