

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

Trade Notice No.10/2005 S Tax

Dated: 29-3-2005.

Subject: Service Tax- Payment of Service Tax for the month of March 05,
by March itself-Regarding.

Service Provider's attention is invited to the Notification No.01/2005 ST dtd 14-1-05, amending Service Tax Rules. Under the Rules before amendment, tax liability arising in March 2005 may be paid in April 2005. As per the amended Rules the tax liability arising during the March 2005 has to be paid in the same month.

Further, numerous service tax assessees have expressed their difficulties in estimating the correct value of services likely to be provided by them upto 31st March for which service tax is required to be paid 31st March. As a measure of trade facilitation, the Central Board of Excise and Customs, has permitted such service providers to adjust any excess service tax if paid under provisional assessment, on this count, on or before 31st March 2005, in April 2005.

All service providers are advised to make full use of this trade facilitation measure and also

- a) the assessee may tender high value cheques latest by 11.00 AM on 31-3-05 so as to facilitate of the amounts by evening on the same day. Special clearing arrangement is being made by RBI/SBI/Other Agency Banks.
- b) Assesseees may preferably choose the mode of payment through transfer cheques / pay orders /DD/ RTGS /EFT or cash on 31-3-05, so that the amounts are realized on the same day.

(Issued from C.No.IV/16/905/2005 S.Tax)

Sd/-
(C.ANANDAN)
ASSISTANT COMMISSIONER (T).

To
The Mailing list I / II / III