

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

Trade Notice No.16/2005 S Tax

Dated : 22-6-2005.

Sub: Service Tax - Centralized registration to be granted by D.G.
(Service Tax)-Communication of certain instructions-regarding.

In continuation of this office Trade Notice No.13/2005 dtd 27-5-2005, the following guidelines and instructions are issued to get of Centralized Registration for the purpose of rule 4 (3) (b) of the Service Tax Rules, 1994 for granting centralized registration.

In order to avoid time lapse and to facilitate early issue of Centralised Registration, all the assesseees are hereby instructed to follow the guidelines for Centralized Registration as prescribed by the DG (Service Tax) Mumbai, under F.No.V/DGST/(21)/CR/1/2005 dtd 9-6-05 and submit the application for Centralized Registration as per the check list in Annexure -'A' (enclosed herewith) to the jurisdictional Commissioner through the jurisdictional Assistant Commissioner.

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

Encl.: As above.

Sd/-
(V. JAYARAMAN)
JOINT COMMISSIONER (T).

Attested

SUPERINTENDENT,
SERVICE TAX CELL (HQ).

To
The Mailing list I / II / III

Annexure 'A'

CHECK LIST FOR CENTRALISED REGISTRATION

- (1) Residential address of the proprietor partners/directors.
- (2) Name & Address of the "Authorised signatory".
- (3) Address and Telephone Nos. of the premises/office where centralized accounting/billing is being carried out.
- (4) Proof of address of the premises/office sought to be centrally registered.
- (5) PAN / TAN No. of the assessee
- (6) Date of provision of taxable service/s.
- (7) Whether the application is on the basis of Centralised Billing or Centralised Accounting system?
- (8) List of taxable service/services to be rendered.
- (9) Whether intimation of application for centralised registration is given to the jurisdictional Central Excise/ Service Tax Commissionerate.
- (10) Bank account numbers of the branches and the central office through which the receipts are deposited / transacted.
- (11) List of branches, offices or premises of the assessee along with postal addresses, e-mail addresses and telephone Nos. and the name of the persons in-charge at each premises.
- (12) Brief note on accounting system adopted by the assessee clearly indicating method of accounting at Central Office in respect of services rendered by branch offices and method of detecting errors in the data sent by the branches so as to ensure that no transaction remained unaccounted. An Undertaking to be given by the assessee to make available the required information, records and data within 10 days, to the Audit team at the time of audit of Service Tax records.
- (13) List and description of records maintained at the branches and the premises where such centralized registration is required (separate list should be attached)

- (14) List of reports together with their detailed description, submitted by the branch offices, to the Head Office.
- (15) The assessee shall submit to the jurisdictional proper officer a recapitulation statement indicating the service-wise quantum of services rendered at each location and the amount of Service Tax paid.
- (16) Whether transmission of reports/data/information by the branch offices is on hard copy/soft copy/electronic transmission?
- (17) Whether recoveries are effected through credit/debit notes?
- (18) Whether there is any clause of penal interest in case of delayed payments received by the assessee from the service recipients?
- (19) In case of centralised accounting system, branch-wise series of invoices maintained along with a few sample copies thereof;
- (20) Previous year's audited balance sheet along with gross trial balance of all branches.
- (21) A certificate by the Managing Director and the concerned Chartered accountant that the information declared above is correct.
- (22) The concerned field officers shall annually verify that the declaration, made as above, is correct and valid.
