

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Fourth Amendment) Rules, 2005.

(2) They shall come into force on the 1st day of April, 2005.
2. In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (d), after sub-clause (v), the following sub-clause shall be inserted, namely:-
“(vi) in relation to business auxiliary service of distribution of mutual fund by a mutual fund distributor or an agent, as the case be, the mutual fund or asset management company, as the case may be, receiving such service;”
3. In the said rules, in rule 4,-
 - (i) for sub-rules (2), (3) and (3A), the following sub-rules shall be substituted, namely:-
 - “(2) Where an assessee is providing a taxable service from more than one premises or offices and has centralized billing systems or centralized accounting systems in respect of such service, and such centralized billing or centralized accounting systems are located in one or more offices or premises, he may, at his option, register such premises or offices from where such centralized billing or centralized accounting systems are located.
 - (3) The registration under sub-rule (2), shall be granted,-
 - (a) by the Commissioner of Central Excise or the Chief Commissioner of Central Excise, as the case may be, in whose jurisdiction all the premises or offices providing taxable service and the premise or office from where centralised billing or centralised accounting is done, are located; and
 - (b) in cases other than (a) above, by such authority, as may be specified by the Board:

Provided that nothing contained in this sub-rule shall have any effect on the registrations granted to the premises or offices having such centralized billing or centralized accounting systems, prior to 1st day of April, 2005.

 - (3A) Where an assessee is providing a taxable service from more than one premises or offices, and does not have any centralized billing systems or centralized accounting systems, as the case may be, he shall make separate applications for registration in respect of each of such premises or offices to the jurisdictional Superintendent of Central Excise.”
4. In the said rules, in rule 4A, in sub-rule (1),-
 - (i) after the words “Every person providing taxable service shall”, the words “, not later than fourteen days from the date of completion of such taxable service or receipt of any payment towards the value of such taxable service, whichever is earlier,” shall be inserted;

(ii) for the words “in respect of taxable service”, the words “in respect of such taxable service” shall be substituted.

5. In the said rules, in rule 6, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) The service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the calendar month in which the payments are received, towards the value of taxable services:

Provided that where the assessee is an individual or proprietary firm or partnership firm, the service tax shall be paid to the credit of the Central Government by the 5th of the month immediately following the quarter in which the payments are received, towards the value of taxable services:

Provided further that notwithstanding the time of receipt of payment towards the value of services, no service tax shall be payable for the part or whole of the value of services, which is attributable to services provided during the period when such services were not taxable:

Provided also that the service tax on the value of taxable services received during the month of March, or the quarter ending in March, as the case may be, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year.”.

[F. No. 334/1/2005-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note.- The principal rules were notified vide notification No. 2/94-Service Tax, dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 3/2005-Service Tax, dated the 26th February, 2005 which was published *vide* number G.S.R. 107(E), dated the 26th February, 2005.