

<u>Notification</u>	<u>New Delhi, the 1<sup>st</sup> March, 2006.</u>
No. 5/2006-Service Tax	10 Phalgun, 1927 (Saka)

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 (Amendment) Rules, 2006.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, (hereinafter referred to as the said rules), in rule 4, -
  - (1) after sub-rule (5), the following sub-rule shall be inserted, namely:-  
“ (5A) Where there is a change in any information or details furnished by an assessee in Form ST-1 at the time of obtaining registration or he intends to furnish any additional information or detail, such change or information or details shall be intimated, in writing, by the assessee, to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, within a period of thirty days of such change.”;
  - (2) in sub-rule (7), the following words shall be inserted at the end, namely,-  
“ to the Superintendent of Central Excise. ” ;
  - (3) after sub-rule (7), the following sub-rule shall be inserted, namely: -  
“(8) On receipt of the certificate under sub-rule (7), the Superintendent of Central Excise shall ensure that the assessee has paid all monies due to the Central Government under the provisions of the Act, and the rules and the notifications issued thereunder, and thereupon cancel the registration certificate.”.
3. In the said rules, in rule 5, -
  - (1) in sub-rule (1), the brackets, shall be omitted;
  - (2) after sub-rule (2), the following sub-rules shall be inserted, namely:-  
“ (3) All such records shall be preserved at least for a period of five years immediately after the financial year to which such records pertain.  
(4) Every assessee shall make available, at the registered premises, at all reasonable time, such records as mentioned in sub-rule (3), for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be.  
*Explanation.* - For the purposes of this rule, “registered premises” includes all premises or offices from where an assessee is providing taxable services.”.

[F. No. 334/3/2006-TRU]

(G. G. Pai)

Under 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. 31/2005-Service Tax, dated the 20<sup>th</sup> October, 2005 and published in the Gazette of India, Extraordinary, vide number G.S.R. 639 (E), dated the 20<sup>th</sup> October , 2005.