

Notification	New Delhi, the 1 st March, 2007
No. 1/2007-Service Tax	10 Phalgun, 1928 (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, 2007.

(2) They shall come into force on the date of their publication in the Official Gazette, unless otherwise specified.

2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules), with effect from the 1st day of April, 2007, in rule 2, in sub-rule(1), in clause (d), for sub-clause (vii), the following sub-clause shall be substituted, namely:-

“(vii) in relation to sponsorship service provided to any body corporate or firm located in India, the body corporate or, as the case may be the firm who receives such sponsorship service;”.

3. In the said rules, in rule 4, in sub-rule (5),-

(i) after the words “application form”, the words “or an intimation under sub-rule (5A), as the case may be,” shall be inserted;

(ii) after the words “receipt of the application”, the words “or the intimation” shall be inserted.

4. In the said rules, in rule 6, for sub-rule (4A), the following sub-rules shall be substituted, namely:-

“(4A) Notwithstanding anything contained in sub-rule (4), where an assessee has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, the assessee may adjust such excess amount paid by him against his service tax liability for the succeeding month or quarter, as the case may be.

(4B) The adjustment of excess amount paid, under sub-rule (4A), shall be subject to the following conditions, namely:-

(i) excess amount paid is on account of reasons not involving interpretation of law, taxability, classification, valuation or applicability of any exemption notification,

(ii) excess amount paid by an assessee registered under sub-rule (2) of rule 4, on account of delayed receipt of details of payments towards taxable services may be adjusted without monetary limit,

(iii) in cases other than specified in clause (ii) above, the excess amount paid may be adjusted with a monetary limit of rupees fifty thousand for a relevant month or quarter, as the case may be,

(iv) the details and reasons for such adjustment shall be intimated to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such adjustment.”.

5. In the said rules, after rule 7A, the following rule shall be inserted, namely:-

“7B. Revision of Return.-

An assessee may submit a revised return, in Form ST-3, in triplicate, to correct a mistake or omission, within a period of sixty days from the date of submission of the return under rule 7.

Explanation.- Where an assessee submits a revised return, the ‘relevant date’ for the purpose of recovery of service tax, if any, under section 73 of the Act shall be the date of submission of such revised return.”.

6. In the said rules, in Form ST-1,-

(i) in the DECLARATION, for the brackets and words “(Original existing Registration Certificate is required to be enclosed)” , the following shall be substituted, namely:-

“(Self certified photocopy of Registration Certificate is required to be enclosed)”;

(ii) in the ACKNOWLEDGEMENT, the brackets and words “(I hereby acknowledge receipt of original existing Registration Certificate)” shall be omitted.

7. In the said rules, in Form ST-2, after paragraph 5, and before Note, the following paragraph shall be inserted, namely:-

“6. This certificate is issued incorporating the changes intimated by the applicant and the previous certificate of registration bearing Registration Number _____ issued on _____ stand cancelled.”

8. In the said rules, in Form ST-3, in the beginning, before “For the period:” the following shall be inserted, namely:-

“ORIGINAL / REVISED RETURN (strike whichever is NOT applicable)”.

[F. No. 334/1/2007-TRU]

(R. Sriram)

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. 29/2006-Service Tax, dated the 2nd November, 2006 and published vide number G.S.R. 688 (E), dated the 29th November, 2006.