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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

New Delhi the 1<sup>st</sup> March, 2008

Notification  
No. 4/2008-Service Tax

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, 2008.  
(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 6,-

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Without prejudice to the provisions contained in sub-rule (1), every person liable to pay service tax, may, on his own volition, pay an amount as service tax in advance, to the credit of the Central Government and adjust the amount so paid against the service tax which he is liable to pay for the subsequent period:

Provided that the assessee shall,-

(i) intimate the details of the amount of service tax paid in advance, to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such payment; and

(ii) indicate the details of the advance payment made, and its adjustment, if any in the subsequent return to be filed under section 70 of the Act.”;

(b) in sub-rule (4B), in clause (iii), for the words “rupees fifty thousand”, the words “one lakh rupees” shall be substituted.

3. In rule 7B of the said rules, for the words “sixty days”, the words “ninety days” shall be substituted.

4. In rule 7C of the said rules, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that where the gross amount of service tax payable is nil, the Central Excise officer may, on being satisfied that there is sufficient reason for not filing the return, reduce or waive the penalty.”.

(Unmesh Wagh)  
Under Secretary to the Government of India  
[F. No. 334/1/2008-TRU]

Note:- The principal rules were notified vide notification No.2/94-Service Tax, dated the 28<sup>th</sup> 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. 45/2007-Service Tax, dated the 28th December, 2007 and published vide number G.S.R. 791 (E), dated the 28th December, 2007.