

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE
TAX, N-5, TOWN CENTRE, CIDCO, AURANGABAD.

VGN(30)08/ST/Authorization/07-08

Aurangabad, /02/2008

TRADE NOTICE NO. 04
(SERVICE TAX Dated 28.02.2008)

Sub: Access to the premises registered under Service Tax Rules – Reg.

Attention of the trade, industry and Service Tax payers is invited to the Notification No. 45/2005-Service Tax dated 28th December, 2007.

In the Service Tax Rules, 1994,-

(A) in rule 5,-

(a) for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) Every assessee shall furnish to the Superintendent of Central Excise at the time of filing of return for the first time or the 31st day of January, 2008, whichever is later, a list in duplicate, of-

(i) all the records prepared or maintained by the assessee for accounting of transactions in regard to,-

(a) providing of any service, whether taxable or exempted;

(b) receipt or procurement of input services and payment for such input services;

(c) receipt, purchase, manufacture, storage, sale, or delivery, as the case may be, in regard of inputs and capital goods;

(d) other activities, such as manufacture and sale of goods, if any.

(ii) all other financial records maintained by him in the normal course of business.”;

(B) after rule 5 of the said rules, following rule shall be inserted, namely:-

“Rule 5A. Access to registered premises.

(1) An officer authorized by the Commissioner in this behalf shall have access to any premises registered under these rules for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.


(2) Every assessee shall, on demand, make available to the officer authorized under sub-rule (1) or the audit party deputed by the Commissioner or the Comptroller and Auditor General of India, within a reasonable time not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by such officer or the audit party, as the case may be,-

- (i) the records as mentioned in sub-rule (2) of rule 5;
- (ii) trial balance or its equivalent; and
- (iii) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961 (43 of 1961), for the scrutiny of the officer or audit party, as the case may be."

The Commissioner, Central Excise & Customs, Aurangabad authorize the officers of Aurangabad Commissionerate not below the rank of Superintendent to have access to any premises registered under Service Tax Rules for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue

Any doubts, queries, guidance required should be brought to immediate notice of Assistant Commissioner (Service Tax) and Joint Commissioner (Service Tax).

All the trade association, chamber of commerce, Trade & Service Tax payers are requested to bring the contents of this Trade Notice into the kind notice of their members.


COMMISSIONER
CENTRAL EXCISE & CUSTOMS
AURANGABAD