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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CHENNAI – II COMMISSIONERATE:: MHU COMPLEX, 692 ANNA SALAI
NANDANAM, CHENNAI-35.**

SERVICE TAX

Service Tax is an indirect tax levied on certain services provided by persons/firms/agencies. Those providing the services listed in Annexure-A and located in the areas comprising in the Division Nos. 32 to 35, 37 to 39, 46, 50, 51, 53 to 99, 101, 104 to 137, 139, 142 to 150 of the Corporation of Chennai, Ambattur Firka (villages viz., Koilpadangai, Nolambur, Adayalampattu, Athipattu, Mannure, Ambattur, Ayapakkam, Thirumullaivoyal, Oragawdan, Meenambedu, Kakkapallam, Korattur, Padi, Mogapair, and Patraavaakkam), Red Hills Firka and Morai Firka of Ambattur Talluk, Gummidipoondi Taluk, Uthukottai Talluk and Ponneri Talluk (except Minjur Firka) in Tiruvallur District of the state of Tamilnadu (Authority.- Notification No. 14/2002-C.E. (N.T.), dated 8/3/2002 as amended) will come under the jurisdiction of Commissioner of Central Excise, Chennai II, MHU Complex, New No: 692 (Old No: 473), Anna Salai, Nandanam, Chennai – 35.

Now the Service Tax is only 8% w.e.f. 14/5/2003 and that can also be adjusted against all the input services availed by you on payment of Service Tax. Please refer Notification No. 5/2003 Service Tax dated 14/5/2003.

SOME FRIENDLY FACTS

- The tax procedure has been simplified to ensure that there is no harassment to the service provider and genuine service taxpayer.
- Register by filing the simple ST-1 Form which can be downloaded from our website www.cbec.gov.in.

The following documents (Xerox copies) are to be submitted by the person along with ST1 application.

I. In the case of companies registered under the Indian Companies Act, 1956 (either public or private limited)

- 1) Memorandum and Articles of Association.
- 2) List of Directors with contact addresses along with telephone/telex/fax numbers.
- 3) Extracts of the Board's Resolution authorizing any of the directors/employees of the company to sign, deal and comply with the provisions of the Service Tax Rules.

II. In the case of Partnership Firm.

- 1) Partnership Deed.
- 2) Power of Attorney authorizing any of the partner/employees of the Firm to sign, deal and comply with all the matters relating to Service Tax as required under the provisions of Service Tax Rules.

- 3) In the absence of Power of Attorney, ST1 Application and other documents relating to Service Tax should be signed by all the partners.
- 4) Name of the partners with contact addresses along with telephone/telex/fax/email-id.

III. In the case of Proprietorship Firm.

ST1 application and any other documents relating to Service Tax should be signed by the Proprietory or any other person duly authorized by him to sign, deal and comply with the provisions of the Service Tax Rules by executing a Power of Attorney in favour of the said person.

- No separate books of accounts are to be maintained. Private records will be sufficient.
- Tax can be paid (through yellow colour T.R.6 Challan) in authorised banks by 25th of the following month in case of companies.
- Individual Service Providers/Partnership firms/Proprietary firms can pay tax on quarterly basis by 25th January, 25th April, 25th July & 25th October.
- Half Yearly ST3 Returns are to be filed by 25th April for half year ending March and 25th October for half year ending September.
- **Service tax is an indirect tax. You are not paying service tax from your earnings. Your customer is paying. Collect from your customer and pay to the Government.**
- Service tax is payable only on the amount received by the service provider for services so rendered. For example, Travel Agents are not required to pay service tax on the value of ticket(s) but only on the amount charged by them for procuring ticket(s).
- Take credit on the Service Tax paid by you on your input service.
- The Govt. uses the Service Tax to build the national infrastructure, country's defence, welfare schemes and to meet other socio-economic goals.
- Payment of Service Tax is mandatory.
- For Notifications and Trade Notices on Service Tax, Please visit :
<http://kalalchennai.tn.nic.in> and www.cbec.gov.in

**Obtain registration immediately
and pay service tax to avoid unpleasantness.**

For more details & assistance, please contact

**Deputy Commissioner
(service tax cell)**

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CHENNAI – II COMMISSIONERATE
MHU COMPLEX, 692 ANNA SALAI
NANDANAM, CHENNAI-35.**

IMPORTANT STATUTORY PROVISIONS

1. Section 68 – Payment of Service Tax :-

- (1) Every person providing taxable service to any person shall pay service tax at the rate specified in section 66 in such manner and within such period as may be prescribed.
- (2) Notwithstanding anything contained in sub-section (1), in respect of any taxable service notified by the Central Government in the official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section 66 and all the provisions of the chapter shall apply to such person as if he is the person liable for paying the service tax in relation to such service.

Rule 6 of Service Tax Rules :-
Payment of Service Tax.

- (1) The Service Tax on the value of taxable services received during any calendar month shall be paid to the credit of the Central Government by the 25th of the month immediately following the said calendar month.

Provided that where the assessee is an individual or proprietary firm or partnership concern, the service tax on the value of taxable services received during any quarter shall be paid to the credit of the Central Govt. by the 25th of the month, immediately following the said quarter.

- (2) The assessee shall deposit the service tax liable to be paid by him the bank designated by the Central Board of Excise and Customs for this purpose in Form TR6 or in the manner prescribed by the CBEC. [Please refer to the list of nominated banks].

2. Section 69 – Registration :-

Every person liable to pay the Service Tax under this chapter or the rules made there under shall, within such time in such manner and in such form as may be prescribed, make an application for registration to the Superintendent of Central Excise.

Rule 4 of Service Tax Rules :-
Registration.

- (1) Every person liable for paying the service tax shall make an application to the concerned Superintendent of Central Excise, in Form ST-1 for registration within a period of thirty days from the date on which the service tax under Section 66 of the Finance Act, 1994 (32 of 1994) is levied:

Provided that where a person commences the business of providing a taxable service after such service has been levied, he shall make an application for registration within a period of thirty days from the date of such commencement.

Rule 5 of Service Tax Rules :-
Records.

- (1) The records (including computerized data) as maintained by an assessee in accordance with the various laws in force from time to time shall be acceptable.
- (2) Every assessee shall furnish to the Superintendent of Central Excise, at the time of filing the Return for the first time, a list of all accounts maintained by the assessee in relation to service tax including memoranda received from his branch offices.

3. Section 70 – Furnishing of Returns :-

Every person liable to pay the service tax shall himself assess the tax due on the services provided by him and shall furnish to the Superintendent of Central Excise, a Return in such form and in such manner and at such frequency as may be prescribed.

C O N S E Q U E N C E S

1. Section – 75 :

Interest on delayed payment of Service Tax : Any person who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, shall pay simple interest at the rate of fifteen per cent per annum for the period by which such crediting of the tax or any part thereof is delayed.

2. Section – 76 :

Penalty for failure to collect or pay Service Tax : Any person who fails to pay such tax shall pay in addition to paying such tax, an interest on that tax in accordance with the provisions of Section 75. He is also liable to pay a penalty which shall not be less than one hundred rupees but may extend to two hundred rupees for every day during which such failure continues. However, the penalty under this clause shall not exceed the amount of Service Tax that he failed to pay.

3. Section – 77 :

Penalty for failure to furnish Returns : If a person fails to furnish in due time, the Returns which he is required to furnish, he shall be liable to a penalty which may extend to any amount not exceeding one thousand rupees.

4. Section – 78 :

If the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, in the course of any proceedings under this chapter is satisfied that any person has, with intent to evade Service Tax, suppressed or concealed the value of taxable service or has furnished inaccurate value of such taxable service, he may direct that such person shall pay a penalty in addition to the Service Tax and interest, a sum not less than, but shall not exceed twice, the Service Tax evaded by way of Suppression or concealment of value of taxable service.

ANNEXURE – A

TAXABLE SERVICES AND ACCOUNTING CODES LIST

(You have to pay SERVICE TAX if you belong to any of these categories)

Sl. No.	Name of Service	Date of Imposition	Accounting Code		
			Tax Collection	Other Receipts *	Deduct Refunds **
1	Telephone Services	01-07-1994	00440003	00440119	00440122
2	General Insurance Services	01-07-1994	00440005	00440006	00440120
3	Stock Broker Services	01-07-1994	00440008	00440009	00440121
4	Advertising Services	01-11-1996	00440013	00440016	00440017

5	Courier Services	01-11-1996	00440014	00440018	00440019
6	Radio Paging Services	01-11-1996	00440015	00440020	00440021
7	Custom House Agent Services	15-06-1997	00440026	00440027	00440028
8	Steamer Agent Services	15-06-1997	00440029	00440030	00440031
9	Air Travel Agent Services	01-07-1997	00440032	00440033	00440034
10	Mandap Keeper Services	01-07-1997	00440035	00440036	00440037
11	Clearing & Forwarding Agent Services	16-07-1997	00440045	00440046	00440047
12	Rent-a-Cab Scheme Operator Services	16-07-1997	00440048	00440049	00440050
13	Consultant Engineer Services	16-07-1999	00440057	00440058	00440059
14	Man Power Recruitment Services	16-07-2000	00440060	00440061	00440062
15	Tour Operator Services	01-07-1997	00440063	00440064	00440065
16	Architect Services	16-10-1998	00440072	00440073	00440074
17	Interior Decorators/Designers Services	16-10-1998	00440076	00440077	00440078
18	Under Writing Services	16-10-1998	00440084	00440085	00440086
19	Credit Rating Agency Services	16-10-1998	00440088	00440089	00440090
20	Chartered Accountant Services	16-10-1998	00440092	00440093	00440094
21	Cost Accountant Services	16-10-1998	00440096	00440097	00440098
22	Company Secretary	16-10-1998	00440100	00440101	00440102
23	Real Estate Agent / Consultant Services	16-10-1998	00440104	00440105	00440106
24	Security / Detective Agency Services	16-10-1998	00440108	00440109	00440110
25	Market Research Agency Services	16-10-1998	00440112	00440113	00440114
26	Management Consultant Services	16-10-1998	00440116	00440117	00440118
27	Scientific & Technical Consultancy Service	16-07-2001	00440125	00440126	00440127
28	Photography Service	16-07-2001	00440129	00440130	00440131
29	Convention Service	16-07-2001	00440133	00440134	00440135
30	Leased Circuits Service	16-07-2001	00440137	00440138	00440139
31	Telegraph Service	16-07-2001	00440141	00440142	00440143
32	Telex Service	16-07-2001	00440145	00440146	00440147
33	Facsimile Service	16-07-2001	00440149	00440150	00440151
34	Online Information and Database access and / or Retrieval Service	16-07-2001	00440153	00440154	00440155
35	Video Tape Production Service	16-07-2001	00440157	00440158	00440159
36	Sound Recording Service	16-07-2001	00440161	00440162	00440163

37	Broadcasting Service	16-07-2001	00440165	00440166	00440167
38	Insurance Auxiliary Service	16-07-2001	00440169	00440170	00440171
39	Banking and Other Financial Services	16-07-2001	00440173	00440174	00440175
40	Port Services	16-07-2001	00440177	00440178	00440179
41	Authorised Service Station	16-07-2001	00440181	00440182	00440183
42	Life Insurance Service including Insurance auxiliary Services relating to Life Insurance	16-08-2002	00440185	00440186	00440187
43	Cargo Handling Services	16-08-2002	00440189	00440190	00440191
44	Storage and Warehouse Services	16-08-2002	00440193	00440194	00440195
45	Event Management Services	16-08-2002	00440197	00440198	00440199
46	Rail Travel Agent Services	16-08-2002	00440201	00440202	00440203
47	Health Clubs and Fitness Center Services	16-08-2002	00440205	00440206	00440207
48	Beauty Parlour Services	16-08-2002	00440209	00440210	00440211
49	Fashion Designing Services	16-08-2002	00440213	00440214	00440215
50	Cable Operators Services	16-08-2002	00440217	00440218	00440219
51	Dry Cleaning Services	16-08-2002	00440221	00440222	00440223

* The sub-head "Other Receipts" is meant for interest, penalty, leviable on delayed payment of Service Tax.

** The sub-head "Deduct Refunds" is not to be used by assesseees. It is meant for the Excise Dept. while allowing refund on Tax.

ANNEXURE - B

LIST OF DESIGNATED BANK BRANCHES **NAME OF THE DESIGNATED BANK : M/s. I.O.B.**

Sl.No.	CODE No.	BRANCH
1	1200002	ADYAR
2	1200005	AMINJIKARAI
3	1200270	ANNANAGAR
4	1201036	ARUMBAKKAM
5	1200258	BESANT NAGAR
6	1201046	COMMERCIAL & INSTITUTIONAL CRREDIT
7	1200109	CATHEDRAL
8	1200118	CHINTADRI PET
9	1201308	CHOO LAIMEDU
10	1201306	CHURCH ROAD
11	1201083	EAST MADA STREET
12	1200291	R.K.SALAI (E.P.ROAD)
13	1200522	EGMORE
14	1201085	EKKATUTHANGAL
15	1200876	INDIRA NAGAR
16	1200463	K.K.NAGAR (ASHOK NAGAR)
17	1200571	KILPAUK
18	1200038	KODAMBAKKAM
19	1200058	MOUNT ROAD
20	1200482	MAHALINGAPURAM
21	1201310	M.M.D.A.NAGA
22	1200060	MYLAPORE
23	1201309	NANDANAM
24	1200306	NEHRU PARK
25	1201312	NESAPAKKAM
26	1200183	NUNGAMBAKKAM
27	1200334	PETERS ROAD
28	1200075	PURASAWALKKAM
29	1200641	R.K.NAGAR
30	1201313	RANGARAJAPURAM
31	1201283	SSI SOUTH
32	1201288	SSI NORTH
33	1200307	SAIDAPET
34	1200108	SANTHOME
35	1201311	SOUTH MADA STREET
36	1200479	SRIRAM NAGAR (FOCAL POINT)
37	1200091	T.NAGAR
38	1200698	TEYNAMPET

39	1200418	TIRUVANMIYUR
40	1200475	TOWER
41	1200098	TRIPLICANE
42	1201296	VELACHERY
43	1200289	VIRUGAMBAKKAM
44	1200441	WEST CIT NAGAR
45	1200868	WEST MAMBALAM
46	1201423	COLLEGE ROAD
47	1201447	GUINDY – SSI
48	1200676	SALIGRAMAM
49	1200245	CHOO LAI
50	1200167	PERAMBUR
51	1201084	PERIYAR NAGAR
52	1200546	VILLIVAKKAM
53	1200394	VYASARPADI
54	1200009	AYANAVARAM
55	1200196	AMBATTUR LE
56	1200008	AVADI
57	1201452	IRUNGATTUKOTTAI
58	1200160	KUNDRATHUR
59	1200577	MANAVALA NAGAR
60	1200606	NAZRETHPET
61	1200659	PENNALURPET
62	1200215	UTHUKOTTAI
63	1200622	KAVARAPETTAI
64	1200622	SIPCOT – GUMMUDIPOONDI
65	1200380	PONNERI
SUB – AGENCY BRANCHES		
1	0020987	SBI AMBATTUR
2	0023303	SBI SIDCO L.E.AMBATTUR
3	0020774	SBI SRIPERUMBUDUR
4	1300040	INDIAN BANK – PADI
5	1300043	INDIAN BANK – PATTABIRAM
6	1300047	INDIAN BANK – PORUR

HOW TO FILL UP THE TR-6 CHALLAN ?

THE COLOR OF CHALLAN IS **YELLOW** FOR SERVICE TAX. USE ONLY PRESCRIBED COLOUR.

MAJOR HEAD 0044-SERVICE TAX							
ORIGINAL DUPLICATE TRIPLICATE QUADRAPPLICATE	FORM TR6 / GAR-7 Challan No. _____ (Serial nos. to be used Financial Year wise) (Prescribed under Treasury Rule 92 / Receipt and Payment Rule 26)						
PAN NUMBER _____ PAN BASED STC NUMBER _____ REGISTERED NUMBER _____ LOCATION CODE _____							
Challan for amount paid into the INDIAN OVERSEAS BANK. _____ (CODE NO. 12) Name of the Bank / Branch : _____ I.O.B. (refer *) _____ (CODE NO. (refer *) _____)			Accounting Commissionerate : Chennai II Chennai II (Code No. : 57) Division: _____ (Code No. _____) Range : _____ (Code No. _____)				
Name of the Focal Point Bank : I.O.B. <u>SRI RAMNAGAR BRANCH</u> (CODE NO.1200479)							
Name and address of the Assessee M/s. _____							
By whom tendered _____							
Full particulars of the remittance and of authority	Head of Accounts and Major Head (Indicate against the appropriate Minor Head)	Accounting Code No.	Amount Tendered				Counter – Signature of the Departmental Officer (where required)
			By Cash		By Cheque / Draft / Pay Order etc.		
Service Tax for the month of . _____	044-Service Tax ** _____ Other Receipts (refer **)	 INTEREST (refer **)	Rs.	P.	Rs.	P.	
(In words)							
Date : _____			Signature of the Tendered _____				
(TO BE FILLED IN BY THE BANK)							
Received payment (in words) Rupees _____							
Bank's Receipt							

Stamp

Signature of the authorised Officer of the Bank

Space for Focal Point Bank Stamp indicating the date amount credited to Government Account.

Name of the Bank _____

Date _____

* Annexure – B

** Annexure – A