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कार्यालय आयुक्त केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, मोपाल 48, प्रशासनिक क्षेत्र, अरेरा हिल्स, होशंगाबाद रोड, भोपाल OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX, 48, ADMINISTRATIVE AREA, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL

F.No. IV(16)30/TN/ST/BPL/2013

Bhopal, Dated 21.03.2013

TRADE NOTICE NO. 04/2013/SERVICE TAX

Subject :-

Revised Form ST-3 regarding.

Attention of the field formations, Trade/Industries and all concerned is invited to Trade Notice No. 03/2013-Service Tax dtd. 20.03.2013 of this Commissionerate on the above subject where under it was informed, inter alia, that rule 7(2) of the Service Tax Rules, 1944 has been amended vide Notification no. 1/2013-Service tax dtd. 22.02.2013 so as to provide that the last date for filing the ST-3 return in the revised format covering the period 01.07.2012 to 30.09.2012 is 25.03.2013. It was also informed that the revised form ST-3 is expected to be available on ACES by the first week of March, 2013 and in the event of any delay, the last date will be suitably extended and adequate time given so that no inconvenience is caused to the assessee.

- 2. In the above matter, it is further informed that in exercise of the powers conferred by sub-rule(4) of Rule 7 of the Service Tax Rules, 1994, the Central Board of Excise & Customs has extended the date of submission of the Form ST-3 for the period from 1st july, 2012 to 30th September, 2012 from 25th March, 2013 to 15th April, 2013.
- 3. The circumstances of a special nature, which have given rise to this extension of time, are as follows;
 - a) The Form ST-3 is expected to be available on ACES around 20th March, 2013.
 - This will result in all the assesses attempting to file their returns in a short time period, which may result in problems in the computer network and further delay and inconvenience to the assesses.
- 8. All the Trade Associations/ Chambers of Commerce and the members of the RAC are requested to being to notice/ publicize the contents of this Trade Notice amongst their Members/Constituents for their information and usage.

Authority: Order no. 1/2013-Service taxDated 06.03.2013 issued under F.no. 137/99/2011-Service Tax by the Under Secretary (Service Tax) Central Board of Excise & Customs, New Delhi.

(Dr. D.K. Verma) COMMISSIONER

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