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News Alert
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Service Tax Return period revised for the return to be filed by 25 October, 2012

The Central Board of Excise & Customs (CBEC) has issued Service Tax Notification No. 47/2012 dated 28 September, 2012 to revise the period for which the data to be filed in Form ST-3 to be submitted by 25 October, 2012. The revised period applicable to above return would be 1 April, 2012 to 30 June, 2012 instead of half year ending on 30 September, 2012.

The CBEC has also issued a press release dated 28 September to inform that this has been done in the backdrop of administrative changes that are required to be

implemented post introduction of the 'Negative list of Services' made effective from 1 July, 2012. Had the old format being followed for the period post 1 July, 2012 this would have made the process complicated for assesseees to report data under two different regimes in one single Form ST-3.

The CBEC has also stated that the revised format and date of return for the partial period from 1 July, 2012 to 30 September, 2012 will be separately notified.

Our Offices

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