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Service Tax return form ST - 3 has been revised

The Central Board of Excise & Customs (CBEC) has issued Service Tax Notification No. 01/2013 dated 22 February, 2013 revising the format for service tax return (form ST 3).

The rule 7(2) of the Service Tax Rules, 1994 has also been amended to provide that the return for the bifurcated period from 1 July, 2012 to 30 September 2012 shall be filed by 25 March, 2013. This will effectively be the first service tax return relevant to the period post implementation of negative list regime.

The CBEC has also issued a service tax order dated 22 February, 2013 to clarify that in the ST 3 form to be filed by 25 March, 2013 the assessee needs to fill in the data only pertaining to period from 1 July, 2012 to 30 September 2012. All the assesseees are required to file the revised ST 3 form electronically using automation of central excise and services tax (ACES) facility only.

Keeping in with the fact that service specific accounting codes were reinstated only on 20 November, 2012, the assesseees are requested to provide service wise data to the extent possible even for the bifurcated period.

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