

### SERVICE TAX

#### Due date for filing ST-3 Return for the period July- Sept'12 extended till 15<sup>th</sup> April, 2013

Due date for filing of service tax returns in Form ST-3 for the period 1st July, 2012 to 30th September 2012 has been extended from 25th March, 2013 to 15th April, 2013.

As per Rule 7(3) of the Service Tax Rules 1994, service tax returns have to be filed electronically by all the assessees. The electronic version may *differ* in certain aspects from paper version of revised ST-3 Return Form. For example, for certain fields, drop down menus from which an option has to be chosen, will be there in the electronic version but not in the paper version. Similarly option to add rows or validate entries cannot be appropriately indicated in the paper version.

Assessee is required to fill in *service wise data* (to the extent possible) as required to be filled prior to 01.07.2012, for effective use of the data available consequent to the restoration of accounting codes. The objective behind revising the ST-3 form has been to retain the existing structure, which both the assessees and the departmental officers are familiar with, while making some changes required after 1-7-2012.

The due date has been extended as electronic version of the ST-3 Return is under development. The expected date for availability of revised electronic version of the ST-3 Return on ACES is around **20th March, 2013**. Considering the short time period and congestion in the network, causing inconvenience to the assessee, the CBEC has revised the due date of ST-3 Return.

**[Order No. 01/2013 ST dated 06.03.2013 and F. No. 137/98/2006-CX-4 ( Part-I) dated 22.02.2013]**

Source: [www.cbec.gov.in](http://www.cbec.gov.in) / [www.aces.gov.in](http://www.aces.gov.in)

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welcome your feedback on the Update and its contents.

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