

INDIRECT TAXES UPDATE – 90

SERVICE TAX

Format of ST-3 for e-filing in ACES now available for the period July- Sept'12

Service Tax Return (ST 3) utility format for the period 1st July-30th September, 2012 is available in an **offline version only** for e-filing in ACES. The last date of filing of the ST-3 return is **April 15, 2013**.

The utility needs to be downloaded from 'DOWNLOADS' section of ACES website or it may be download from the link <http://acesdownload.nic.in/>

Assessee may also go through with the Frequently asked Questions (FAQ) available at https://www.aces.gov.in/Ret_FAQ.jsp under the heading “FAQs on ST3 return for July-September 2012”

After uploading the return to ACES, the assessee may **check** the status of the return at **RET> e-Filing>View XML Status** and the **filed return** can be **viewed** under ‘View original ST3’ and ‘View ST3’ options in the RET module of ACES after a few days.

Assessee who has registered with service description as '**All Taxable Services - Other than in the Negative List**' are required to file amendment to their registration online by deleting the said description and adding the relevant description(s) of Taxable Services available in the dropdown list in the online amendment form. Only after doing so, these assessee will be able to file their return for the period July, 2012 onwards.

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 assessee and the departmental officers are familiar with, while making some changes required after 1-7-2012.

The ST 3 return in ACES for the period **October, 2012 - March, 2013** will be announced later.

Source: www.cbec.gov.in / www.aces.gov.in

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Feedback

The Indirect Taxes Update is an endeavour of the Indirect Taxes Committee to apprise the readers about the amendments made in various central indirect tax laws vide significant notifications, circulars etc. We welcome your feedback on the Update and its contents.

Please email idtc@icai.org for feedback.

You can also write to:

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