TRADE NOTICE NO. 7/2013


A copy of Notification No. 10/2013-Service Tax dated 13.05.2013 issued by the Central Board of Excise and Customs, New Delhi on the above subject is enclosed herewith for information, guidance and necessary action.

Encl: As above

(SOPHIA.M.JOY)
ADDITIONAL COMMISSIONER (S.T.)

To

1. As per D.L. No. I & II of Cochin Commissionerate
2. Chief Commissioner’s Office
Government of India  
Ministry of Finance  
(Department of Revenue)

Notification  
No.10/2013 - Service Tax  
New Delhi, the 13th May, 2013

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 114 of the Finance Act, 2013 (17 of 2013), the Central Government hereby makes the following rules regarding the form and manner of declaration, form and manner of acknowledgement of declaration, manner of payment of tax dues and form and manner of issuing acknowledgement of discharge of tax dues under the Service Tax Voluntary Compliance Encouragement Scheme, 2013, namely:-

1. Short title and commencement.- (1) These rules may be called the Service Tax Voluntary Compliance Encouragement Rules, 2013.

(2) They shall come into force on the date of its publication in the Gazette of India.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -
   (a) "Act" means the Finance Act, 2013;
   (b) "Form" means the Forms annexed to these rules.
   (c) "Scheme" means the Service Tax Voluntary Compliance Encouragement Scheme, 2013 as specified in the Act;

(2) Words and expressions used but not defined in these rules but defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.

3. Registration. - Any person, who wishes to make a declaration under the Scheme, shall, if not already registered, take registration under rule 4 of the Service Tax Rules, 1994.

4. Form of declaration. - The declaration under sub-section (1) of section 107 of the Act, in respect of tax dues under the Scheme shall be made in Form VCES-1.

5. Form of acknowledgement of declaration. - The designated authority on receipt of declaration shall issue an acknowledgement thereof, in Form VCES-2, within a period of seven working days from the date of receipt of the declaration.

6. Payment of tax dues. - (1) The tax dues payable under the Scheme along with interest, if any, under section 107 of the Act shall be paid to the credit of the Central Government in the manner prescribed for the payment of service tax under the Service Tax Rules, 1994.
7. Form of acknowledgement of discharge.— (1) The designated authority shall issue an acknowledgement of discharge under sub-section (7) of section 107 of the Act, in Form VCES-3.

(2) The acknowledgement of discharge shall be issued within a period of seven working days from the date of furnishing of details of payment of tax dues in full along with interest, if any, by the declarant.

FORM VCES-1

Declaration under sub section (1) of section 107 of the Act.

[See rule 4]

(Please read the instructions carefully before filling the form)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of the declarant</td>
</tr>
<tr>
<td>2.</td>
<td>Address of the declarant</td>
</tr>
<tr>
<td>3.</td>
<td>Telephone No.</td>
</tr>
<tr>
<td>4.</td>
<td>E-mail id</td>
</tr>
<tr>
<td>5.</td>
<td>Service Tax Code (STC No.)</td>
</tr>
</tbody>
</table>

6. Details of tax dues:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Service tax</td>
</tr>
<tr>
<td>B</td>
<td>Education cess</td>
</tr>
<tr>
<td>C</td>
<td>Secondary &amp; Higher Education Cess</td>
</tr>
<tr>
<td>D</td>
<td>Amount under section 73A of the Finance Act, 1994</td>
</tr>
<tr>
<td>E</td>
<td>Total Tax dues* [A+B+C+D]</td>
</tr>
</tbody>
</table>

*Furnish a calculation sheet separately. For the purposes of calculation of tax dues, the manner of calculation as prescribed in S. No. 3F (1), or as the case may be, the Part 'B' of Form ST-3, as existed during relevant period may be used and calculation of tax dues may be furnished tax return period wise, and service wise if the tax dues relates to more than one
VERIFICATION

I.................... (name in block letters) son/daughter of Shri.................... solemnly declare that I have read and understood the Service Tax Voluntary Compliance Encouragement Scheme as contained in Chapter VI of the Finance Act 2013, and to the best of my knowledge and belief -

(a) the information given in this declaration and the enclosures accompanying it are correct and complete and the amount of tax dues and other particulars shown therein are truly stated;
(b) the tax dues declared above do not attract the provisions of sub-section (1), including the proviso thereto, of section 106 of the Act;
(c) no inquiry, investigation or audit is pending against the declarant as on the 1st day of March 2013 as envisaged in sub-section (2) of section 106 of the Act;

I further declare that I am authorised to make this declaration and verify it on behalf of the declarant in the capacity as.....................

Enclosures:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Details of enclosure/ statement annexed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Calculation sheet in respect of tax dues (refer S. No. 6 above and the instructions)</td>
</tr>
<tr>
<td>2</td>
<td>Any other documents (please specify)</td>
</tr>
</tbody>
</table>

Signature of the declarant/authorised person with stamp

Place: Date:

Declaration No. Date

(In to be assigned by the department)

Instructions:

1. The Scheme has been prescribed in the Chapter VI of the Act. The provisions contained therein may please be read carefully (refer www.cbic.gov.in).
2. This Form shall be submitted to the Central Excise Officer notified as designated authority under section 105(c) of the Act.
3. The tax dues may be computed separately for each service if the tax dues relates to more than one service during the period of declaration.
4. For calculation of tax dues, the manner as prescribed at S. No. 3(i) (i), or as the case may be the Part ‘B’ of the Form ST-3, as existed during the relevant period, may be used and calculation of tax dues may be furnished tax return period wise
5. Calculation sheet showing the tax dues calculation may please be enclosed with this declaration.
6. Obtain an acknowledgment from the designated authority in form VCES-2.
7. The declarant may approach the designated authority for any clarification.
[Acknowledgment of declaration issued under sub-section (2) of section 107 of the Act].

[See rule 5]

Receipt of a declaration filed under sub-section (1) of section 107 of the Act, as per the details below, is acknowledged.

<table>
<thead>
<tr>
<th>1</th>
<th>Declaration No.</th>
<th>Date</th>
</tr>
</thead>
</table>

2. Name of the declarant

3. Address of the declarant

4. STC No.

5. Tax dues declared

6. Schedule for payment of tax dues

   A. Minimum amount to be paid on or before the 31st Dec, 2013 (50% of the tax dues)

   B. Remaining tax dues to be paid on or before the 30th June, 2014 (Amount at S. No. 5 = Amount at S. No. 6A)

   C. Any tax dues remaining unpaid as on 1st day of July, 2014 shall be paid before the 31st December, 2014 along with interest, as prescribed under section 75 or as the case may be, section 73B of the Finance Act, 1994 for the period of delay starting from the 1st day of July, 2014.

Signature, name and seal of designated authority

Place: Date:

Instructions:

1. This acknowledgment has been issued on the basis of declaration furnished by the declarant and it does not certify the correctness of the declaration made. This declaration does not certify payment of any tax dues.

2. Certificate of discharge in form VCES-3 shall be issued only upon full payment of tax dues along with interest if any, as per the details at S. No. 6 above.

3. If any amount declared as tax dues under the Scheme remain unpaid as on 1.1.2015, the same shall be recoverable under section 87 of the Finance Act, 1994.

4. For any clarification, the declarant may get in touch with the designated authority.
FORM VCES-3

ACKNOWLEDGEMENT OF DISCHARGE
[Issued under sub-section (7) of section 107 of the Act]
[See rule 7]

No.

This acknowledgment of discharge has been issued under sub-section (7) of section 107 of the Act, to ACKNOWLEDGE that the tax dues declared under sub-section (1) of section 107 of the Act have been paid, in respect of declaration so made as per the following details.

1. Declaration No. __________________________ Date ________________

2. Name of the declarant __________________________

3. Address of the declarant __________________________

4. STC No. __________________________

5. Tax dues declared under the Scheme __________________________

6. Payment of tax dues __________________________

A. Tax dues paid on or before 31.12.2013 __________________________

B. Tax dues paid after 31.12.2013 but on or before 30.6.2014 __________________________

C. Tax dues paid after 30.6.2014 but on or before 31.12.2014 __________________________

D. Interest paid under section 107 (4) on amount mentioned at 'C' __________________________

E. Total amount paid (A+B+C+D) __________________________

7. Details of challan(s) __________________________

Challan No(s)(CIN) __________________________

Amount __________________________

Signature, name and seal of designated authority
Place: __________________________ Date: __________________________

[F.No. B1/19/ 2013-TRU]

(Raj Kumar Digvijay)
Under Secretary to the Government of India


TRADE NOTICE NO. 8/2013


In exercise of the powers conferred under Clause 95 (1) (c) of Chapter VI (Service Tax Voluntary Compliance Encouragement Scheme, 2013) of the Finance Act, 1994, I hereby designate the jurisdictional Division Officers of Cochin Commissionerate as “Designated Authority” of their respective Divisions, for the purpose of “Voluntary Compliance Encouragement Rules, 2013”, issued vide Notification No. 10/2013 - Service Tax dated 13.05.2013, as mentioned below.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Division</th>
<th>Designated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ernakulam - I</td>
<td>Assistant Commissioner of Central Excise, Customs &amp; Service Tax, Ernakulam – I Division, Central Excise Bhavan, Kathrikkadavu, Cochin -17.</td>
</tr>
<tr>
<td>2</td>
<td>Ernakulam - II</td>
<td>Assistant Commissioner of Central Excise, Customs &amp; Service Tax, Ernakulam – II Division, Central Excise Bhavan, Kathrikkadavu, Cochin -17.</td>
</tr>
<tr>
<td>3</td>
<td>Service Tax</td>
<td>Assistant Commissioner of Service Tax, Service Tax Division, Central Excise Bhavan, Kathrikkadavu, Cochin -17.</td>
</tr>
<tr>
<td>4</td>
<td>Muvattupuzha</td>
<td>Deputy Commissioner of Central Excise, Customs &amp; Service Tax, Muvattupuzha Division, K.P.C. Towers, T.B. Junction, Muvattupuzha.</td>
</tr>
<tr>
<td>5</td>
<td>Kottayam</td>
<td>Deputy Commissioner of Central Excise, Customs &amp; Service Tax, Kottayam Division, C.M.S. College Road, Kottayam – 686 001.</td>
</tr>
</tbody>
</table>

The Voluntary Compliance Encouragement Rules, 2013 has already been communicated under Trade Notice No. 07/2013 dated 21.05.2013.

(Dr. K.N. RAGHAVAN)
COMMISSIONER