

# MUKESH SIR KEE WEB-CLASS - 1

## IPCC -- SERVICE TAX-I

### BASICS OF SERVICE TAX

—MUKESH AGARWAL—

#### NOTICE BOARD

**Professional Competence Examinations** It is clarified that in Part –II : Service tax and VAT of Paper 5 : Taxation, students will not be tested on specific questions covering individual taxable services

**Integrated Professional Competence Examinations** It is clarified that in Part –II: Service tax and VAT of Paper 4 : Taxation, students will be examined only in respect of the following taxable services:

1. Renting of immovable property
2. Tour operator's services
3. Commercial training or coaching services
4. Erection, commissioning and installation services
5. Works contract services

The full text is available on [www.icai.org](http://www.icai.org)

—MUKESH AGARWAL—

**MUKESH AGARWAL: - Good Morning Students! Today we are starting our service tax class. Since service tax is more complicated than VAT hence it will require more of you attention. Are you ready?**

STUDENTS: - Yes sir!!!!!!

**MUKESH AGARWAL: -** Let us start with basics. See till 1994 services in our country were not taxable. In our country Goods were taxed but in most of the developed countries the Goods and services both were taken on the same footing as far as the tax is concerned. So in 1994 Dr. Manmohan Singh who was the Finance Minister at that time introduced service tax with three services at the initial stage. Do you know the famous quote of Dr. Singh when he introduced Service tax in India?

MANISH: - Yes sir, I read somewhere that he said "When goods are taxed why not service

**MUKESH AGARWAL: -** Yes the meaning was the same as you said but for exact wording we have to go for his Budget speech of 1994. The exact wordings were:-

"There is no sound reason for exempting services from taxation, when goods are taxable and many countries treat goods and services alike for tax purpose.

TARINI: - Sir, you mean to say providing services till 1994 was not taxable at all?

**MUKESH AGARWAL:** - Yes exactly, the providing services were not taxable in our country till 1994 but since in most of the countries the services are taxable hence there was a talk in our country to introduce service tax.

Further the Tax Reforms committee under the chairmanship of Late Dr. Raja Chelliah (Born in 1922 and passed away in April 2009) has also recommended introduction of service tax to broaden the base of indirect taxation.

Further the contribution of the Service sector to the Gross domestic product (GDP) was increasing from year to year hence there was a need to tax the services as goods are taxed.

AALAM: - How many services were covered in first year and how much the collection.

**MUKESH AGARWAL:** - Only three services: - 1. Telephones 2. Non-life insurance and 3. Stock brokers and the collection in very first year was only 410 crores and the number of assesses were only 3943 and see till 2003-04 the number of assesses were 403856 and the collection was 7890 crores. The collection in the year 2005-06 was Rs. 23053 Crores and it is increasing from year to year.

See at present more than 100 services are covered under the net of service tax.

TARINI:- Sir, If our lawmakers wants to tax the service sector then why they started from only 3 services and still they are choosing 5 to 6 services every year for this purpose? Why not the whole service sector taxed at once to make the things simple?

**MUKESH AGARWAL:** - See service tax is relatively new concept and there are two approaches of imposing the tax on services, the first one is selective approach and the second one is Comprehensive approach and you are talking about the Comprehensive approach in which whole the service tax is taxed at once and if the law makers want to exempt some of the services then a negative list is also released. In the selective approach Services are selected for taxation just it is being done in our country.

BRIJESH: - Why we have adopted the Selective approach sir?

**MUKESH AGARWAL:** - See the world is divided basically in two parts, the developed countries and the developing countries though a major part of un-developed countries is also there but for taxation purpose we can divide the world as Developed countries and Developing countries. Both these segments of world economy has their own taxation policies and most of the developed countries have adopted the comprehensive approach but the developing countries have adopted the selective approach and since India is a developing country hence we have also adopted the same.

MANISH: - Sir, Please explain why the developing countries have preferred for "Selective approach.

**MUKESH AGARWAL:** - See the situations are different in both type of countries and the developing countries have to give more exemptions, they have to protect essential services and further in developing countries the resistance for new taxation system is more extensive hence they have to gradually increase the number of services under the net of service tax. On the same footing India has adopted the Selective approach.

Now we are taking the basics of administration part of the service Tax. See you have seen the Income tax Act, 1961, Indian Companies Act, 1956 and on the same footing we must have Service Tax Act, 1994. OK?? Is there confusion on this part!!

MANISH: - Yes Sir, The service tax is Governed in our Country by Finance Act, 1994. I read it in one of your article but failed to understand it. Why the service tax is not governed by Service Tax Act.

**MUKESH AGARWAL:** - Very Good MANISH!! See there is no service tax Act in our country. The Finance Act 1994 which was converted from Finance Bill 1994 was the part of Budget of 1994 which was presented by Dr. Manmohan Singh in 1994 when he was the Finance Minister of the country. One of the Chapter i.e. chapter No. V of the Finance Act, 1994 contained the statutory provisions as applicable with respect to the taxation of the services in our country. So Chapter V of the Finance Act, 1994 is the Act for taxation of services in our country.

SANTOSH: - Why not a separate Service Tax Act, Sir!!

**MUKESH AGARWAL:** - See at the first instance only three services were covered under the net of service tax hence on experimental basis the provisions might have been introduced in one of the Chapter of Finance Act at that time and now when more than 100 services are covered under the net of service tax, the same practice is going on, though there was a demand from various experts to make a separate Service tax Act but the law makers are using the Finance Act, 1994 for this purpose and lot of changes are being made in it to introduce new services and new provisions. So please see that there is no Service tax Act in our country and Finance Act, 1994 is working as Service Tax Act and remember Section 64 to 96 of the Finance Act, 1994 are Governing the Service Tax in India.

Here see while referring the various sections you will have to refer the Finance Act, 1994 such as Section 64 of Finance Act, 1994 and not the Section 64 of the Service Tax Act, 1994. Is that OK??

STUDENTS: - YES SIR!!!!!!!

SANTOSH: - Sir is it applicable to whole of India.

**MUKESH AGARWAL:** - Good question SANTOSH!! See section 64 of the Finance act, 1994 and you will find that Service tax is applicable to whole of India except the state of Jammu and Kashmir.

NIDHI: - Sir, once while taking the class of VAT, you told us that in most of the Acts the definitions are given in the Section 2. What is the position of Service tax in this respect?

**MUKESH AGARWAL:** - Since we have only section 64 to Section 96 hence there is no question of having definitions in Section 2. The definition part of the Service Tax law in our country is covered in Section 65 of the Finance Act, 1994. See in this class we have only introductory part hence we will discuss every thing related to your syllabus in details in coming classes. Is that OK!!!!

STUDENTS: - Yes Sir!!!!!!!

**MUKESH AGARWAL:** - Now the service tax department. Have you listen about the service tax department.

TARINI: - Sir now more than 100 services are covered under the Service tax then naturally it can not be managed without having a separate Service Tax Department.

DHARMENDRA: - Sir, TARINI is right but sir I think there is no separate Service tax department in our country.

**MUKESH AGARWAL:** - Yes both of you are right but strangely we don't have separate Service tax department and the service tax in our country is governed by the "Central Excise and custom department.

TARINI: - Why sir???

**MUKESH AGARWAL:** - Yes reason was the same as we don't have the separate Service tax Act. See in 1994 the service tax was imposed on only 3 services hence it was given to the "Central Excise and Customs department but later also the same practice was going on. Hence the Service tax in our country is governed by the Central Excise and customs department. The administration of Service tax can be understood with the help of following table:-

1. MINISTRY OF FINANCE
2. DEPARTMENT OF REVENUE
3. CENTRAL BOARD OF EXCISE AND CUSTOMS
4. CENTRAL EXCISE ZONES HEADED BY CHIEF COMMISSIONERS
5. CENTRAL EXCISE COMMISSIONERATES HEADED BY COMMISSIONERS

To coordinate the work between Central Board of excise and customs, Central Excise Zones and Central Excise commissionerates Director General of Service tax was appointed in 1997.

SHAINKY: - Sir, Who is liable to pay service tax? Is it the Service provider or service receiver??

**MUKESH AGARWAL:** - See in case of sale of Goods the Tax (Vat) is collected and deposited by the seller of the Goods and on the same footings the Service tax is collected and deposited by the Service provider, though in case of some of services the responsibility of payment of tax is given to service receivers. So generally the Service tax is payable by the service provider but due to peculiarities of certain services the responsibility of payment of service tax is given to persons other than the service tax providers mostly the service receivers. We will discuss this in detail in the procedural part of service tax.

VIKAS: - Sir what is the rate of Service Tax.

**MUKESH AGARWAL:** -At present Practically the rate of service tax is 10% and the person responsible for paying the service tax has to pay 2% Education cess and 1% Senior and Higher Education cess hence the overall rate of service tax is 10.3%.

SHASHANK: - Sir, what is the interval of deposit of service tax.

**MUKESH AGARWAL:** - In case of Individual, proprietorship or partnership firms the service tax is payable quarterly basis and in case of other assesses the service tax is payable on monthly basis. For the first three quarters the service tax is payable on 5<sup>th</sup> of the following month and in case of last quarter it has to be deposited on or before 31<sup>st</sup> March itself.

In case of monthly payment the service tax for the first 11 Months have to be deposited on 5<sup>th</sup> of the following month and for the month of March it has to be deposited on or before 31<sup>st</sup> March. □ □

SHUBHAM: - And sir, the return of Service Tax?

**MUKESH AGARWAL:** - The service tax returns have to be presented six months. The same has to be presented on or before 25<sup>th</sup> Day of next Month following half year hence first return has to be presented on or before 25<sup>th</sup> Oct and the last return has to be presented on 25<sup>th</sup> April.

The penal provisions for delay in payment of tax and presentation of return are harsh. The dates of filing of service tax return in tabular form are as under:-

#### HALF YEAR ENDED ON ☐ DUE DATE OF FILING

##### DUE DATE OF FILING ☐

☒ 1. 30<sup>th</sup> Sept.

1. 30<sup>th</sup> Sept. ☐ 25<sup>th</sup> Oct.

25<sup>th</sup> Oct. ☐

☒ 2. 31<sup>st</sup>. March

2. 31<sup>st</sup>. March ☐ 25<sup>th</sup> April

25<sup>th</sup> April ☐

??

ANKIT :- Sir, As you told that there are more than 100 services under the net of service tax hence there must be more than 100 definitions and more than 100 provisions for taxability of these services. It will be very much difficult for us to remember all the 100 or more services and their provisions.

**MUKESH AGARWAL:** - Yes, your problem is genuine and it will not be easy for you to go for more than 100 services hence ICAI has also considered your problem and on 20<sup>th</sup> July 2009 it is declared that in case of PCC no direct questions will be asked on Individual services and in case of IPCC direct questions will be asked on the following services only:-

1. Renting of immovable property
2. Tour operator's services
3. Commercial training or coaching services
4. Erection, commissioning and installation services
5. Works contract services.

So specifically you have to prepare only 5 services along with the other material service tax as mentioned in your syllabus.

So students this is end of today's class.

☐ ☐

STUDENTS: - **THANK YOU SIR!!!!!!**

Note: - The above material has been prepared in classroom atmosphere and every care has been taken to make it correct but there may be some mistakes and members are requested to please immediately post the same so that the material can be improved for the benefit of students.

-MUKESH AGARWAL

**END OF THE CLASS 1**

# MUKESH SIR KEE WEB-CLASS - 2

## IPCC -- SERVICE TAX-II

### THE LAW OF SERVICE TAX

■ MUKESH AGARWAL ■

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*MUKESH AGARWAL* □ □

## 1. CONSTITUTIONAL POWER TO INTRODUCE SERVICE TAX □ □

**MUKESH AGARWAL:** - Students after going through the brief of service tax in my earlier class, today we will talk about the law of service tax in our country and I will tell you how the Government of India got the power to tax the services and further how this tax is being administered legally in the country. □ □

**HEMA:** - Sir, Government needs any power to introduce the taxes?

**MUKESH AGARWAL:** - Yes it needs and the power is given by the Constitution of India and without authorization from constitution no tax can be imposed.

**Article 265** of constitution of India says that:-

**No tax shall be levied or collected except by the authority of Law.**

The taxes can only be imposed under the authority of law given by the Constitution of India. The constitution on India through its schedule VII has made the three lists and these list are related to the powers of Central Government and State Governments to make laws and details of there three lists are as under:-

### LIST ONE

1. Union List- The list contains the matters in respect of which Central Government can make the law.

### LIST TWO

2. State List: - The list contains the matters in respect of which State Governments can make the law.

### LIST THREE

3. Concurrent List: - The list contains the matters in respect of which Central and State Governments both can make the law.

So students do you understand that any law including the taxes can not be imposed without constitutional authority and constitutional authority of the central Government and the state Government is well defined in the Constitution of India.

**IS THAT OK????**

**STUDENTS: - YES SIR!!!!**

**GOURAB:** - Sir, our constitution was made in early fifties and service tax law was introduced in 1994. Is there any power in the constitution to authorize the Central Government to introduce tax on services? I think sir, in early fifties the role of service sector was not so prominent in our country.

**MUKESH AGARWAL:** - Very intelligent question!! Yes when constitution was made in early fifties there were very low contribution from the service sector in the GDP hence no specific provision was made in the constitution with respect to service tax but see in List first (Union List) there is an entry which I am narrating you :-

**Entry No. 97:- Any other matter not enumerated in List II or List III including any tax not mentioned in either of those lists.**

This is residuary entry and according to it if any thing including any tax not mentioned in List II (the state subject) or List III (The concurrent subject- both Central and state has the power) will be covered under it i.e. in List I (The Union List-Central List)

By using this power of entry No. 97 (List I), Central Government introduced Service Tax in 1994.

Is that Clear????

**STUDENTS:** - YES SIR!!!!!!

**ABDHESH:** - Sir, still service tax is not specifically authorised in the constitution?

**MUKESH AGARWAL:** - No this is not the present situation, the 92<sup>nd</sup> Amendment in the constitution has made the entry clear and in List I i.e. in union **list entry No. 92 C** was added as under :-

**92C:- Taxes on Services**

It is effective from 7-01-2004.

**VIJETA:** - Sir, it means now there is a clear entry in the union list to authorize the Government to introduce Tax on services but sir what about the situation between 1994 and 2004? The introduction of Service tax in 1994 was perfectly constitutional?

**MUKESH AGARWAL:** - I earlier told you that in 1994 it was introduced through entry No. 97 (Residuary entry as mentioned above) and through this entry it was also constitutionally valid.

A new article 286A was also inserted in the constitution and also amendment has been made in the Article 270 which I will discuss in any of the next class. These are also related to the powers of the Government to introduce and administer the Service Tax.

### NATURE OF SERVICE TAX

**MUKESH AGARWAL:** - See students, Service tax is a tax on **services** though in most of the cases it is collected and deposited by the Service provider but it is an indirect tax and the service provider collects it from the service receiver hence he is passing on the burden of tax on the other persons and only acting as an collecting agent. **So service Tax is a???????????**



**STUDNETS: - INDIRECT TAX SIR!!!!**

**MUKESH AGARWAL:** - Ok Now it is clear that service tax is an Indirect tax and further you should note that it is not a tax on a particular profession, trade or employment but it is a tax on services rendered.

See the Websters Concise Dictionary and get the meaning of services.

**Service means a useful result or product of Labour, which is not a tangible commodity.**

Thus see basically service is a value addition that can be perceived but which can not be seen hence it is an intangible value addition. Selling goods is a tangible activity but providing services is not a tangible commodity but none the less it also provides value addition.

See it the CHA (Custom House agent) is providing his services to the exporter of Goods. The manufacturer of goods supplied the goods to the exporter but the same can not be exported without **services** of the CHA. Hence the services provided by the CHA are also adding the value to the goods.

### **SERVICE TAX IS NOT A TAX ON PROFESSION OR TRADE**

**GOURAB:** - Sir, Chartered accountants, Company secretaries, cost accountants and Custom house agents etc. are covered under the net of service Tax. Sir is it a tax on these profession?

**MUKESH AGARWAL:** - Here see that Service tax is a tax on **services** not on a profession or trade. If A is a Custom house agent and providing services to various exporters then the tax is imposed only when he provides services and if during a certain period he fails to get any client then no tax is payable since it is a tax on services and not on a particular profession or trade.

**GOURAB:** - Sir, How can we differentiate the Providing services or selling Goods especially when Goods are also used in providing services?

**MUKESH AGARWAL:** - Yes, then we have to go for predominant factor and if using the goods is only incidental to the providing the services then it can not be said that no services is provided.

### **APPLICABILITY OF SERVICE TAX**

**SUYASH:** - Sir, you told us that the service tax law is applicable through out India except Jammu and Kashmir. See sir , if the services are provided in Maharashtra by a person who has his office or establishment at J&K then what will be the situation?

**MUKESH AGARWAL:** - Yes SUYASH it is also an important question. As I told you that service tax is a tax on services and not on particular profession or trade and on the same footing the services provided in the J&K are not liable to service tax but if the services are provided at any place other than J&K by the person who has his establishment in J&K then service tax will be applicable.

**AALAM :-** And sir, I a person having his office at New Delhi and providing some services in J&K then what will be the situation ?

**MUKESH AGARWAL:** - Yes since service tax is not applicable in J&K then the service provided in J&K even by the person having his establishment outside J&K will also be not taxable.

So students please remember for the examination point of view also The services provided by a person outside J&K who has his office or establishment in J&K will be taxable and the services provided by a person in J&K will not be taxable even if the person providing services has his office or establishment outside J&K.

It is the place where services are provided is important and not the place from where service provider belongs or has his office or establishment is important.

**Is that Clear?????**

**STUDENTS: - YES SIR!!!!**

## INFORMATION FOR NEXT CLASS

### THE SERVICE TAX LAW

**MUKESH AGARWAL:-** As I told you in the earlier class that No separate service tax Act is made in our country and service tax is introduced in India through Chapter V of the Finance Act, 1994 and further the law of service tax is Governed in our country through the following :-

1. The Finance Act, 1994 Section 64 to Section 96 of the Finance Act, 1994
2. The Service Tax Rules, 1994
3. The Notifications issued by the Central Government.
4. Circulars and Office Letters (instructions) on Service tax
5. Orders on Service tax
6. Trade Notices on service Tax

In the next class we will see in detail all these Six and also the administration of service tax in our country.

**Till then Good bye students, have a nice day!!!!**

**STUDNETS: - THANK YOU SIR!!!!!!**

**END OF THE CLASS 2**  
**MUKESH SIR KEE WEB-CLASS - 3**

**IPCC -- SERVICE TAX-III**

**THE LAW OF SERVICE TAX IN INDIA**

**~MUKESH AGARWAL~**

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This is a unique experiment and you can only be benefited if you follow this special appeal.

The success of this experiment depends on your efforts only.

-MUKESH AGARWAL-

**THE ADMINISTRATION OF SERVICE TAX**

- |   |
|---|
| 1. The Finance Act, 1994 Section 64 to Section 96 of the Finance Act, 1994 (Including Section 96 A to 96 I) |
| 2. The Service Tax Rules, 1994  |
| 3. The Notifications issued by the Central Government.  |
| 4. Circulars and Office Letters (instructions) on Service tax   |
| 5. Orders on Service tax  |
| 6. Trade Notices on service Tax   |

**1. THE FINACNE ACT, 1994**

**MUKESH AGARWAL:** - GOOD Morning students!! As I told you in my earlier class that no separate service tax Act was provided in our country and in 1994 the service tax was introduced through Chapter V of the Finance Act, 1994. So students we have Income Tax Act, 1961 for Tax on Income and on the same lines for all the practical purpose you can say Finance Act, 1994 as the Act for tax on Services. When ever you required to mention any provision related to Tax on services you have to write Finance Act 1994.

**MAYUR:** - Sir, once I read somewhere that service tax is a tax of future and also you have stated that the collection from service tax is increasing from year to year then why we dont have a separate service tax Act.

**MUKESH AGARWAL:** - Yes MAYUR It seems to be amazing but it is a fact that there is no separate service tax Act in our country.

**MAYUR:** - Is there any possibility of having a Separate service Tax Act in future?

**MUKESH AGARWAL:** - See now we are moving towards Goods and Service Tax A tax replacing the Central excise, Service Tax and VAT and it is declared by the Finance Minister that the GST will be introduced in 2010 hence now there is no possibility of having a separate Service Tax Act but see students practically it is not making any difference and Finance Act 1994 has served all the purposes of service tax Act.

**SUKRITI:** - Sir, whole the Finance Act, 1994 was devoted to Service Tax?

**MUKESH AGARWAL:** - No! Chapter V of the Finance Act was used to introduce service tax in 1994 and later chapter VA was added to Finance Act 1994 by the Finance Act, 2003.

**SUKRITI:** - Please elaborate the whole scheme of the Act.

**MUKESH AGARWAL:** - Yes see the composition of these chapters:-

CHAPTER	SECTIONS
V OF FINANCE ACT 1994	Section 64 to Section 96- The Basics of service Tax, Definitions, Classification of services, Charge of Service Tax, Charge of service Tax on services received from outside India, Valuation of Taxable services, Payment of service tax , Registration, Returns, Assessments , Penalties, appeals etc.
VA OF FINANCE ACT 1994	Section 96A to 96 I- Advance ruling with respect to a question of law or fact regarding the Liability to pay service Tax.

**MAYUR:** - Sir, Now it is clear from above that Chapter V and VA of Finance Act, 1994 are the applicable as Act for Taxes on Services. The Chapter V of the Finance Act, 1994 was introduced in 1994 and Chapter VA was added by the Finance Act, 2003 in Finance Act, 1994. Is it OK sir!

**MUKESH AGARWAL:** - Yes MAYUR! You have understood well this concept and now add one more thing to it that when Education cess was introduced in 2004 it was also made applicable through chapter VI of Finance Act, 2004 on Service tax also AND further By Finance Act 2007 Secondary and Higher education cess was also imposed on service tax.

## 2. RULES ON SERVICE TAX

**MUKESH AGARWAL:** - To carry out the various provisions of the Act, rules are necessary and the Government got the power to make rules from the Act. There are two sections in the Finance Act 1994 which gives power to the central Government to make rules for carrying out various provisions of the Act and these are :-

1. Section 94 of the Chapter V.
2. Section 96- I of the Chapter VA

And by using these powers the Government has formulated the following rules which were amended from time to time:-

1. Service tax Rules 1994
2. Service Tax (Advance Ruling) Rules, 2003
3. CENVAT Credit Rules , 2004
4. Export of Service Rules, 2005
5. Service Tax (Registration of Special categories of persons) rules 2006

6. Service Tax (Determination of Value) Rules 2006
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7. Taxation of Services (Provided from outside India and Received in India) Rules 2006
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ARUN: - Sir, What is the importance of rules?

**MUKESH AGARWAL:** - The statutory provisions are contained in the Act and rules are made to carry out these provisions and these rules should always be read with the provisions of the Act. The rules can not override the provisions of the Act and further these rules can not have any conflict with the Act.

DHARMENDRA: - Sir, Please tell us what is the basic difference between the Act and rules?

**MUKESH AGARWAL:** - Yes, I have already prepared for this question and in my search on web I got the reply of your question in very simple language through a web-site discussion and I am sharing it with you:-

Law is bifurcated in two broad heads

1) Substantive Law-Act

2) Procedural Law- Rules

#### ACT

Substantive law is the law which creates Rights, Duties of the citizens and also decides punishments. All this is in the Acts passed by the Legislatures.

#### RULES

Procedural Law is the mechanism to implement substantive law.

The Rules and Policies describe the procedure to implement the substantive law.

### 3. NOTIFICATIONS

VIKAS :- And what about Notifications sir ?

**MUKESH AGARWAL:** - The government has also got the powers from the Act to issue notifications to

1. Exempt any service from the service tax and
2. Also to make rules to carry out any provisions of the Act. These powers are given in Section 93 and 94 of the Chapter V and Section 96-I of the Chapter VA.

By using these powers the Government Issue the Notifications form time to time to exempt the services or to make rules to carry out the provisions of the Act.

### 4. CIRCULARS AND OFFICE LETTERS (INSTRUCTIONS) ON SERVICE TAX

DHARMENDRA: - And circulars and orders Sir?

**MUKESH AGARWAL:** - The administration of service tax is in the hands of Central Excise and customs (CBEC) and CBEC issue circulars and office Letters (instructions) from time to time to clarify taxability and scope of various services and also the scheme of administration of Service Tax.

Here note that these circulars and instructions should be in the line of provisions of the Act and in any case these should be read with the provisions of the Act. In any case these circulars and office letters can not override the provisions of the Act.

### 5. ORDERS ON SERVICE TAX

**MUKESH AGARWAL:** - The Rule 3 of the Service tax Rules 1994 empowered the Central Board of Excise and Customs (CBEC) to appoint officers to exercise the powers under Chapter V of the Finance Act, 1994 and from time to time CBEC has issued orders from time to time to define the jurisdiction of the officers for the purpose of administration of Service tax .

### 6. TRADE NOTICES ON SERVICE TAX

SUKRITI: - And what about Trade Notices sir??

**MUKESH AGARWAL:**-The Service Tax/central Excise commissionerates issue trade notices from time to time to explain the various instructions received by them from the CBEC to explain the same to the various trade associations in the form of trade notices. The trade notices along with the circulars and notifications are also distributed to the field officers for their proper adherence. The individual tax payers or citizen can also apply and get the copies of these trade notices.

These contents of trade notices includes the text of Notifications, circulars, letters, orders, name of banks in which service tax can be deposited, clarifications regarding service tax matters etc.

**END OF THE CLASS 3**