



C.B.E.C

SERVICE TAX



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E-FILING OF ST 3 RETURNS: Q & A

This booklet is meant to serve as a guide on e-filing for assesses.

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Q. What is e-filing ?

A. E-filing is a facility for the electronic filing of Service tax returns by the assessee from his office, residence or any other place of choice, through the Internet, by using a computer. The assessee can go to the e-filing site 'Home Page' by typing the address <http://www.servicetaxefiling.nic.in> in the address bar of the browser.

Q. Who can e-file their returns ?

A. As per Boards Circular NO 71/1/2004-ST Dated: January 2, 2004 F.No.137/9/2003(Pt.)-CX4 all assesses of the 58 having a 15 digit STP code can avail of the facility of electronic filing of their 'Return'. The assessee should have been indicating his 15 digit STP code in the challans used by him for the period for which the returns are being filed. (An assessee who has not done this may also opt for e-filing, but he will have to submit copies of Challans, evidencing payment of service tax to the concerned excise formations after indicating his 15 digit STP code on each challan)

Q. Can all types of returns be filed electronically ?

A. At present only Service Tax return 'ST 3' can be filed electronically.

Q. Is e-filing compulsory ?

A. No. E-filing of returns is an assessee facilitation measure of the department in continuation of its modernization and simplification program. It is an alternative to the manual filing of returns.

Q. What about assesses who fall under more than one category ?

A. Assessors have to file separate returns for each of the services provided by them.

Q. Do they have to simultaneously also file a manual return or submit manual TR6 challans separately?

A. If an assessee files electronic returns for any of the services and receives an electronic acknowledgement for the same, he need not file a manual return for the same service. He need not file the manual TR 6 copies for the said returns if he has taken care to ensure that he has been indicating his 15 digit STP code in the challans used by him as stated above. If the assessee is a provider of more than one service, it is desirable that he pays his challan service wise, so as to take maximum benefit of the procedure. However if he is paying for more than one service in a single challan, he should ensure that the Account Head Code for each service is clearly mentioned. The service tax paid for more than one service should not be clubbed together. He should however preserve the manual copies of the TR 6 challan for production before the officer, in the rare occasion it is called for, or as stated above, if the assessee has not been indicating his 15 digit STP code in the challans used by him and submitted along with his earlier returns.

Q. What is the procedure for e-filing ?

A. All Service Tax assessors satisfying the above norms and who have a 15 digit Service Tax Payer Code allotted to them, should file an application to their jurisdictional AC / DC as laid out in Trade Notice issued in this regard. They should mention a trusted e-mail address in their application, so that the department can send them their user word and password to help them file their return. They should log on to the Service Tax E-filing Home Page using the Internet. On entering their User word (15 digit STP Code) and password in the place provided on the Home Page they will be permitted access to the E-filing facility. They should then follow the instructions given therein.

Q. To whom should I make a request for e-filing permission?

A. The assessee should file an application to their jurisdictional AC / DC as elucidated in TN mentioned above, for e-filing permission.

Q. How will the permission for e-filing of returns be communicated to me ?

A. The permission for e-filing will be communicated to the assessee through the e-mail address provided by him. It would also contain the user ID and password required for e-filing.

Q. Is it necessary for me to have an e-mail address ?

A. Yes. They should mention a trusted e-mail address in their application, so that the department can send them their User Word and Pass word, to help them file their Return.

Q. Can I change my user ID and password after I receives the same from the department ?

A. While the assessee cannot change the user ID, he can and must change the password immediately after receiving it by e-mail from the department. This he can do by logging on to the CBEC website at the address <http://www.cbec.gov.in> and navigating to the e-filing site 'Home Page' where he has an option to change his password. He can also directly go to the e-filing site Home Page by typing the address <http://www.servicetaxefiling.nic.in> in the address bar of the browser. It is the responsibility of the assessee to keep the password confidential and ensure that it is not known to anyone else. This is to prevent misuse. The responsibility for the return filed using the password of the assessee will be his.

Q. What should I do when I change my e-mail address ?

A. When the assessee changes his e-mail address he should intimate the department of his new e-mail address. This will help him in continuing to receive messages from the department electronically.

Q. What is an STP code ?

A. The STP code stands for Service Tax Payer Code. It is used by the computer as a unique identifiers for the assesses records. The department is presently allotting 15 digit STP codes to individual assesses, irrespective of the number of services the assessee may be offering.

Q. Do I have to have a STP code for e-filing ?

A. Yes the assessee has to have a 15 digit STP code for e-filing

Q. How can I be allotted a 15 digit STP code ?

A. The assessee will be allotted a 15 digit STP code by the jurisdictional Central Excise Division after he applies for the same as per the procedure set out in Trade Notice issued in this regard .For details he can contact his jurisdictional Commissionerate.

Q. Is PAN a must for issuing a 15 digit STP code ?

A. The Board through its circular No. 35/3/2001-CX.4 dt.27.08.2001 has instructed that every Service Tax Payer should be allotted a PAN based code. However since some assesses are still not having PAN numbers, a provision has also been made in the Computer System for issuing a 15 digit temporary (TPMR) STP code. When the assessee gets his PAN number, he should immediately inform the department about the number, and the new STP code will be issued incorporating his PAN number. He need not file any new returns for the past period just because of his new STP code.

Q. Why is PAN no. essential ?

A. In 1999, the Government of India decided that all business units transacting business with different departments of the Government would be given unique identifiers which have the Permanent Account Number (PAN) assigned by the Income Tax Department as the backbone. This

is the concept behind the Service Tax Payer Code where the first 10 digits constitute the PAN, the next two digits ST is to indicate the special purpose of the code and the last three digits of the code is to constitute a running serial number.

Q. Can I authorize somebody to file the return on my behalf ?

A. No. The responsibility for filing the returns and all the information contained therein is that of the assessee. The assessee should hence keep his user ID and password allotted by the department confidential.

Q. How do I get an acknowledgement after filing my return ?

A. After submitting his Return, the assessee should wait to get an acknowledgement on his computer screen, of having successfully filed his Return. He should then print a copy of the same as proof of having filed his return. He should be advised to quote the Computer generated number of the acknowledgement in all his future correspondence with the department on this return.

Q. What are the essential points I must remember for successful e-filing of my returns ?

A. Please ensure that you have the following codes readily available with you.

Assessee Code (15 digit)

Registration Number of the assessee it is a 15 digit Code, given to you by your jurisdictional Service Tax office when you registered yourself as a Service Tax assessee. If the code number you have is of less than 15 digits, please go back to your jurisdictional officer, with your PAN number, and get a 15 digit code allotted. Even if you do not have a PAN number he will give you a new 15 digit registration number, which you can then use for e-filing.

Location Code (6 digit)

This is the location code of the Commissionerate/Division where you are registered. The code will be known to your jurisdictional Service Tax officer.

Challan Number

Running serial number for a financial year to be given on the right hand upper corner of the challan

Bank branch code (7 digit)

Receiving Branch Code

Accounting Code (8 digit)

Head of account code No. of the service being provided. The code will be known to your jurisdictional Service Tax officer.

Q. What are the benefits of e-filing to me ?

A. The benefits of e-filing to the assessee is that it saves the assessee precious time from visiting the departmental office to file his returns. He can file the return from his office, house, internet kiosk, or any other place of choice at a time most convenient to him, night or day. He instantly gets an electronic acknowledgement of the return filed by him. The e-filing software also helps the assessee by making checks on the mathematical accuracy of the tax paid. It makes available to him the facility of making reports based on the returns filed by him.

Q. Where can I seek a clarification of any doubts on e-filing ?

A. Any person can seek a clarification on problems relating to e-filing of ST 3 returns, by sending an e-mail or contacting the designated officer in the Commissionerate as per details intimated in the Trade Notice issued by the Commissionerate in this regard





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