FAQ on e-filing of SERVICE TAX

What is e filing?

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

Who can e file their returns?

Assesses having a 15 digit STP code and falling under the following categories can avail of the facility of electronic filing their 'Return' for the following services;

a) Telegraph Services (TGH)
b) Telephones (TSU);
c) Life Insurance Services(LIS),;
d) Insurance Auxiliary (IAX),
e) General Insurance Business (GIB);
f) Stockbrokers (STB);
g) Advertising Agencies (ADV) and
h) Courier Services (COU).
i) Banking and Financial (BFN)
j) Custom House Agents (CHA)

This facility will be extended to other services in stages.

The assessee should take care to ensure that he has been indicating his 15 digit STP code in the challans used by him from September 2002. An assessee who has not done this may also opt for e filing but he will have to submit copies of challans manually to the department after e filing his return, evidencing payment of duties, after indicating his 15 digit STP code on each challan.

Can all types of returns be filed electronically ?

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

Is e filing compulsory ?

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

What about assesses who fall under more than one category ?

Assesses coming under the above categories, have to file separate returns for each of the services provided by them.

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

If an assessee files electronic returns for any of the permissible categories of services and receives an electronic acknowledgement of 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 from September 2002. 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. 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 from September 2002.

What is the procedure for e filing ?

Those assesses coming under the above service categories 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 userword 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 STP Code, user word 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.

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

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

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

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

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

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. The e mail address will also be required at the time of login.

Can I change my user ID and password after I receive the same from the department?

While the assesse 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://servicetaxefiling.nic.in/ in the address bar of the browser. It is the responsibility of the assesse 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 assesse will be his.

What should I do when I change my e mail address?

When the assesse 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.

What is an STP code ?

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 assesse may be offering.

Do I have to have a STP code for e filing ?

Yes the assesse has to have a 15 digit STP code for e filing.

How can I be allotted a 15 digit STP code ?

The assesse will be allotted a 15 digit STP code by the jurisdictional Central Central Excise Division after he applies for the same as per the procedure set out in Trade Notice issued in this regard.

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

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 STP code. When the assesse gets his PAN number, he should immediately inform .