REGISTRATION UNDER SERVICE TAX

1. ***What is meant by "Registration"? Who should apply for registration under Service Tax laws?***

   In terms of Section 69 of the Finance Act, 1994 (Chapter V) read with rule 4 of the Service Tax Rules, 1994, following are the persons who should apply for registration under Service Tax -

   (a) Every person who has provided a taxable service of value exceeding Rs. 9 lakhs, in the preceding financial year, is required to register with the Central Excise or Service Tax office having jurisdiction over the premises or office of such service provider.

   (b) In case a recipient is liable to pay service tax as specified in Rule 2(1)(d) read with Section 68, he also has to obtain registration

   (c) The 'Input Service Distributors' are also required to register them as per Notification. No. 26/2005-ST dated 07.06.2005 as amended.

2. ***Why registration is necessary?***

   Registration is identification of an assessee. Identification is necessary to deposit service tax, file returns and undertake various processes ordained by law relating to service tax. Failure to obtain registration would attract penalty in terms of section 77 of the Finance Act, 1994, read with rule 4 of Service Tax Rules 1994.

3. ***What is the meaning of an 'assessee' in relation to Service Tax?***

   As per the sub-section (7) of Section 65 of the Finance Act, 1994 (Chapter V), ***'assessee'*** *means a person liable to pay Service Tax and includes his agent.*

4. ***When should a prospective assessee obtain registration?***

   When a person commences business of providing a taxable service, he is required to register himself within 30 days of such commencement of business ***[sub-rule (1) of Rule 4 of Service Tax Rules, 1994].***

   In case service tax is extended to a new service, an existing service provider must register himself, unless he is eligible for exemption under any notification, within a period of 30 days from the date of new levy ***[sub-rule 5A of Rule 4 of the Service Tax Rules, 1994].***

<u>Illustration</u>: *If service provider commences business from15th of July but, starts providing service from 1st of August, in such a case time limit of 30 days will be calculated from 15th of July and not from 1st August .Thus application of registration should be filed before 15th August.*

5. ***What does the word "person" appearing in the definition of taxable service mean?***

   The word "Person" shall include any company or association or body of individuals, whether incorporated or not. Thus, this expression includes any individual, HUF, proprietary firm or partnership firm, company, trust, institution, society etc.

6. ***Is there any provision for centralized registration?***

   Yes. There is provision for centralized registration in Service Tax Rules. Service providers having centralized accounting or centralized billing system who are located in one or more premises, at their option, may register such premises or office from where centralized billing or centralized accounting systems are located and thus have centralized registration.

   Commissioner of Central Excise/Service Tax in whose jurisdiction centralized account or billing office of the assessee exists, is empowered to grant centralized registration in terms of Service Tax ***[Rule 4(2) and (3) of Service Tax Rules,1994]****.*

7. ***How should one obtain centralized registration?***

   Centralized registration can be obtained by following the procedure given under following points:

   1. *Assessee should submit Form ST-1 to the prescribed authority along with necessary documents.*
   2. *Checklist should be complied with and vetted before forwarding by the jurisdictional commissioner.*
   3. *He should do verification of the application and certify the contents, etc.*
   4. *The application for centralized registration should be forwarded through Zonal Commissioner*
   5. *DGST shall then examine and grant permission for centralized registration and intimate to Zonal as well as jurisdictional Commissioner.*

   Now the Department has offered online registration facilities wherein the assessee has to take registration compulsory through online utility called as ACES. For using the facility, Assessee has to visit www.aces.gov.in and get registered to fill online form. However, ST-1 application on ACES shall be deemed not received unless the attested photocopies of necessary documents such as PAN card etc. are submitted by the applicant along with a signed hard copy of the online form, to the department within 15 days of online registration.

8. ***Is separate registration certificate required in case of multiple services provided by an assessee,***

   As per sub-rule (4) of rule 4 of the Service Tax Rules, 1994, only one Registration *certificate is to be taken even if the person provides more than one service from the same premises for which registration is sought.*

If there is centralized registration, only one registration certificate is required for services provided from different premises, declared in the application for centralized registration.

9. Who is the "Registration Granting Authority" or Who should be approached for Service Tax Registration?

Registration Granting Authority in case of Centralized Registration shall be the Commissioner of Central Excise in whose jurisdiction the premises or offices, from where centralized billing or accounting is done, are located. [Service tax Rule 4(3)]

However in case of Single Registration- Granting Authority shall be the Superintendent of Central Excise.

10. What are the form and contents for application of registration?

Application for registration by assessee is required to be made in Form ST-1. The application shall be accompanied by copies of the following documents -.

- *(i) Self certified copy of PAN, (where allotment is pending, copy of the application for PAN may be given)*
- *(ii) Copy of MOA/AOA in case of Companies*
- *(iii) Copy of Board Resolution in case of Companies*
- *(iv) Copy of Lease deed/Rental agreement of the premises*
- *(v) Registration certificate of Partnership firm*
- *(vi) Copy of a valid Power of Attorney where the owner/MD/Managing Partner does not file the application*

For complete procedure and list of documents required please refer answer to question no. 29.

Note: The government has also clarified vide circular F.No.B.11/1/2001- TRU, dated 9-7-2001 that if the Permanent Account Number (PAN) has not been allotted or not applied for (under section 139 A of the Income- tax Act, 1961), the same may be indicated in the form of 'ST- 1'.

11. Is E-Registration mandatory for all the assessees? If yes, what is the procedure of E-Registration?

Yes, it is mandatory for every one whether it is new assessee applying for fresh registration or existing assessee making the amendment to registration certificate to get E-Registration under service tax .Such application can be filed online www.aces.gov.in. For this the following procedure shall be adhered to:

a) The user shall first log onto the site www.aces.gov.in and select "Service Tax" option on the left side of the screen.

b) He shall then register himself by clicking on "New users to click here to register with ACES" option.

c) On clicking the same he will be required to give certain basic details and a e-mail id. The password for such registration will be sent to this mail id.

d) On submitting the form the password will be sent to the ID above and the user shall login into ACES with this password. Such a password is only to gain access to ACES and it does not imply that registration with the department is done.

e) In the case of an existing assessee, he shall fill in the "Declaration Form for ACES" (in Appendix I) and submit it to the respective Commissionerate.

f) The assessee will then receive a user ID and password at the mail ID specified in such form to activate his registration number in ACES. An existing assessee is NOT required to fill Form ST-1 again in ACES.

g) For a new assessee who does not have a service tax registration certificate, shall register with ACES with the ID and password that is sent as mentioned in 'c' above and select the option "REG" and "Fill ST-1".

h) The form shall be filed online with all the required details and submitted online itself.

i) A print of the form submitted online shall be taken and along with this the required documents shall be submitted to the department at the concerned Commissionerate.

The application should be filled up carefully without errors and columns and boxes which are not applicable may contain "NA" stated across them. All the taxable services provided should be mentioned on the application and there would not be separate applications for each of such taxable services

The Form should be signed by the director/partner/sole proprietor as the case may be or the authorized signatory.

*The application shall be accompanied by copies of the documents discussed above. Once filed, the acknowledgement for having filed the application is to be obtained on the duplicate copy for one's own referenc**e***

Yes, it is mandatory for every one whether it is new assessee applying for fresh registration or existing assesee. However, mere submission of online application is not sufficient. Registration certificate in form ST-2 is obtained only after submitting the necessary papers with the Superintendent of Central Excise of concerned Service Tax Cell and obtaining a dated acknowledgment.

12. What is "Form-ST 2"? How much time is taken for the issuance of "Form-ST 2" ?

The "Certificate of Registration" is issued in Form ST -2. It should indicate the details of all the taxable services provided by the service provider.

The Registration certificate or "Form-ST2" should be issued within a period of seven days from the date of submission of application ST-1 along with all relevant details/documents.

*In case the ST-2 is not issued within seven days of receipt of application in Form ST -1, the registration applied for shall be deemed to have been granted. [**Rule 4(5) of the STR, 1994].***

Further as per the revised ST-2, the assessee would be given premises code based on the Commissionerate + Divisions + Range + SL No

13. What is Service tax Code (STC) Number/Service Tax payer (STP)?

The Central Board of Excise and Customs has issued Circular No. 35/3/2001-CX.4, dated 27th August, 2001 making it compulsory for every assessee to obtain the Service Tax Code Number which will be based on the Permanent Account Number issued by the Income Tax Department. The main objective of allocating a number is to identify the concerned person where he is located and registered".

The Service Tax Code Number shall be a 15 digit alphanumeric code based on the PAN issued by the Income Tax Department. The first 10 digits shall be the PAN allotted to the assessee. The next two digits will comprise of a fixed two character service alpha code followed by three digit numeric code for the premises. Where the concerned person has only one registered premise or office the STC number will be PAN + ST + 001. Where the concerned person has more than one registered premises or offices, the STC number will be PAN + ST + 001, PAN + ST + 002, PAN + ST + 003 and so on.

14. What are the penal consequences for Non-Registration?

Prior to 10th September, 2004, this contravention is liable for a mandatory penalty of Rs. 500 under section 75A for not applying for Service Tax Registration in due time.

Section 75A is deleted with effect from 10-9-2004. However, the Finance Act, 1994 provides under section 77 that where no penalty is prescribed for contravention of any of the provisions contained in the Act and rules made thereunder, the penalty is leviable, which may extend upto Rs. 10,000.

Now in Finance Bill, 2008, section 77 has been redrafted to include penalty for non-registration of Rs. 5,000 or Rs. 200 per day whichever is higher. The said penalty has been increased to Rs. 10,000/- from Rs. 5,000/- by the Finance Act, 2011, w.e.f. 8-4-2011.

15. What should be done with the Registration in case of transfer business to another person?

According to the sub-rule (6) of Rule 4 of the Service Tax Rules, 1994 as inserted by the Service Tax (Second Amendment) Rules, 1998, with effect from 2nd December, 1998, "where a registered assessee transfers his business to another person, the transferee shall obtain a *fresh certificate of registration."*

Thus, it can be said that the registration under service tax is non-transferable. If the business of providing taxable service is transferred by the assessee, the transferee has to make fresh application for registration

16. What should be done with the Service Tax Registration on cessation of business of providing taxable service?

The Service Tax Registration certificate (ST-2) should be surrendered to the concerned Central Excise / Service Tax authorities ***[Rule 4(7) of the STR, 1994].***

The Registration Certificate shall be surrendered to the concerned Superintendent of Central Excise. In case the assessee is providing more than one service, and he ceases to carry on one of the services, he shall intimate the concerned Superintendent of Central Excise about the discontinuation of the service by making the amendment in registration certificate.

As a matter of procedure for registration, surrender the Registration require assessee to submit the online application for surrender and deposit the same along with latest Service Tax Return Copy, Certified True copy of Registration Certificate and an Affidavit for necessary declaration to department.

According to sub-rule (8) of Rule 4 of the Service Tax Rules, 1994 as inserted by Service Tax (Amendment) Rules, 2006, w.e.f. 1-3-2006 *"On receipt of the certificate under sub-rule (7), the Superintendent of Central Excise shall ensure that the assessee has paid all monies due to the Central Government under the provisions of the Act, and the rules and the notifications issued thereunder, and thereupon cancel the registration certificate".*

17. What should be done in case of change in the office/place of business?

Any change in premises/office, as provided in Form ST-1, should be intimated to jurisdictional Central Excise Officer.

18. Is an input service distributor liable to get registered?

Yes. *although an input service distributor does not provide any taxable service, he is required to be registered for CENVAT Credit purposes as registration number is a mandatory requirement to claim CENVAT Credit.*

19. How can an input service provider obtain registration?

An input service provider can make an application to the jurisdictional Superintendent of Central Excise in such form as may be specified, by notification, by the Board, for *registration within a period of 30 days of commencement of business or the 16th day of June, 2005, whichever is later.*

20. ***If a registration certificate issued by the Department is lost, can duplicate be issued? What is the procedure in this regard?***

    The assessee is required to make written request for 'duplicate' registration certificate. The same will be issued by the Department after suitable entry in the registers/records of the Office.

    He should intimate the jurisdictional Central Excise officer in writing, furnishing the name of taxable service he starts providing. No fresh documents are required for verification by the officer unless there is change in any other details given in the original or earlier application(s).

    In case the changes relates to deletion of any premises or taxable service, the assessee may file intimation on plain paper along with the copy of the registration certificate.

21. ***Is obtaining a Permanent Account Number (PAN) from Income-tax Department is a must for obtaining Service Tax Registration?***

    It is mandatory to have a PAN for obtaining registration in Service Tax. The main objective of allocating a unique number is to identify the concerned person where he is located and registered.

22. ***What is the procedure, which the assessee should follow for shifting his office from one address to another?***

    If the new address of the assessee falls under jurisdiction of different Commissionerate, then the assessee have to surrender his earlier Registration Certificate and should apply for fresh registration for new office address to the Superintendent of Central Excise having jurisdiction over his new address. Otherwise, the same registration can be amended

23. ***Under what situation the same registration certificate can be amended?***

    Amendments to the Registration Certificate can be made in case of minor changes like change in the name of firm, change in the address of registered premises within the jurisdiction of the same Commissionerate. In all other cases a fresh registration may be applied and the earlier Registration Certificate may be submitted for cancellation.

24. ***If the assessee changes the constitution of firm from Proprietorship to Partnership or* vice versa*, whether the same Registration Certificate can be amended?***

***No**. in case of change in the constitution of firm from Sole Proprietorship to Partnership or* vice versa*, the same Registration Certificate cannot be amended. The assessee has to get fresh registration and has to surrender the earlier one.*

25. ***What should assessee do when service is discontinued or tax is withdrawn from a particular service?***

    It is advisable for such assessee to get the deregistration done from the Excise Department and thereafter registration certificate should be surrendered. Thereafter, no compliance is required.

26. ***Can Central Government grant exemption from registration?***

    ***Yes.** Central Government has powers to exempt persons or group of persons or services from registration by any of notification in the Gazette.*

27. ***Whether a service provider can make payment of Service Tax and file returns before the grant of registration by the proper officer?***

    ***No.** Service provider cannot pay service tax and file returns before grant of registration.*

28. ***For calculating nine lakhs value of taxable service for registration of small service providers, whether all taxable services provided by assessee will be considered?***

    Where a provider of taxable service provides one or more taxable services from one or more premises, the aggregate value of all such taxable services and from all such premises and not separately for each services or each premises shall be taken into account for computation of aggregate value of taxable service.

29. ***What are the necessary hints required to be observed for Filing form No. ST-1 to obtain service tax registration?***

    Assessees may observe the following hints for filling Form No. ST-1:

    (1) ST-1 to be furnished by assessee in Central Excise Office where his jurisdiction falls to the concerned Superintendent of Central Excise.

    (2) Form can be signed by assessee or his representative.

    (3) This form is to be filed for each premises separately or regional office or head office as the case may be where central billing is not adopted and business is carried from more than one place.

    (4) Fresh application should be made by any person (transferee) who has purchased the existing business of a registered service provider.

    (5) No time limit was prescribed for making an application for registration but w.e.f. 16-10-1998, according to Service Tax (Amendment) Rules, 1998, application is required to be made within a period of 30 days from the date on which Service Tax under section 66 is

levied.

(6) *Non-registration would attract a penalty upto Rs. 10,000 or Rs. 200 per day whichever is higher under section 77 of Finance Act, 1994.*

(7) *If taxable service is provided from more than one premises and billing is centralized, assessee may opt for registering only the premises from where centralized billing is done.*

(8) *Proof of address/residence/premises from where business is carried may be demanded and should be attached to the form.*

(9) *For partnership firms, department can ask for a copy of partnership deed as a evidence of partnership, which may be supplied.*

(10) *In case of a limited company, power of attorney and copy of memorandum and Articles of Association should be submitted.*

(11) *Income Tax PAN is also required to be mentioned.*

(12) *STC Code number must also be obtained.*

(13) *Any change in address or constitution or business should be informed to the concerned office of service tax.*

30. *What does Trade Notice No. 16/ST/2012 says in regard of Registration?*

This trade notice talks about registration procedure and documents required in respect of Single/centralized registration under Rule 4 of Service Tax Rules, 1994

1. *This Trade Notice is issued in supersession of Trade Notice No. 15/ST/2009 dated 22.09.2009 and 3/ST/2010 dated 11.08.2010, 23/ST/2011 dated 02.01.2012 and 07/ST/2012 dated 25.04.2012 issued by the Commissionerate wherein the procedure for submitting applications for obtaining Single/ Centralized Registration was laid down.*
2. *The existing procedure and documents required to be filed along with application has been reviewed and a new provision has been devised. The salient features of the new procedure are given below:*

A. FOR CENTRALIZED REGISTRATION

(i) *A Service Provider opting for Centralized Registration for the first time for all their branches or converting from single registration/s to Centralized Registration under Rule 4(2) (iii)of Service Tax Rules,1994 shall fill the ST-1 Form online available at website www.aces.gov.in. After filing online application, the print-out of the ST-1 application along with required documents as given in Annexure-I, shall be submitted to the office to the jurisdictional Divisional Deputy/Assistant Commissioner of Service Tax within 15 days from the date of filling the application online. Failure to do so would lead to rejection of the registration application.*

(ii) *Along with the application, the details of Branches to be included in the Centralized*

Registration and other relevant information like details of Show Cause Notices pending adjudication, pending appeals, Audit conducted, Court cases etc. for each branch (which is an existing Service Tax registered assessee) should also be filled. This information is required to be given in Annexure- II. After grant of Centralized Registration, copy of said Annexure shall be sent by the concerned Divisional Deputy/Assistance Commissioner of Service Tax to the respective jurisdictional Service Tax Commissionerate of erstwhile branch offices, to transfer the relevant records to this office for taking further action and to update the records. Applicants are requested to be careful in providing full and correct information. Failure to do so would lead to rejection/cancellation of the centralized application/ registration.

(iii) A duly notarized affidavit of the Company Secretary/MD/CEO or Partner or Proprietor, certifying that the assessee is keeping centralized accounting or billing at the premises/branches mentioned in column 6 of ST-1 Form and that the addresses of the premises/branches are as per the list provided (Sl. No. 3 to Annexure-I).

(iv) Further, the assessee seeking centralized registration shall file an undertaking on their letter head as per Annexure-Ill of the Trade Notice. The main purpose of the said undertaking is that after obtaining centralized registration, the assessee shall be bound to produce the required information to the Department for taking necessary action like issue of show cause notice or conducting audit, etc.

(v) After the centralized registration is granted, the assessee shall surrender their single registration in respect of each branch and intimate the jurisdictional Divisional Deputy/Assistant Commissioner of Service Tax within a period of two months. They will also inform the amount of CENVAT credit lying in balance in each branch, on the date of obtaining the centralized registration within a period of 15 days of obtaining the centralized registration.

(vi) Till the date of communication of granting of centralized registration, the assessee should continue to make service tax payment to the existing jurisdictional office and follow procedure as per law for each of the premises/branches regularly.

(vii) In case of application for amendment in centralized registration certificate, the documents required to be filed have been given in Annexure-IV of this Trade Notice. As a measure of simplification, it is clarified that branches for which registration has already been obtained, no further documents regarding address proof would be called for, in case the address remains the same as found available in the Registration Certificate (ST-2 form).

B. FOR SINGLE REGISTRATION

(i) A Service Provider applying for single registration under Rule 4(1) of Service Tax Rules, 1994, shall fill the ST-1 Form available online at www.aces.gov.in.After filing the online application, the print-out of the ST-1 application along with the required documents are given in No. 1,3A,3B,4,5,6,7 and 9 of Annexure-I, shall be submitted to the office of the jurisdictional Divisional/Assistant Commissioner of Service Tax within 15days from the date of filing the application online. Failure to do so would lead to rejection of the registration

application.

(ii) *The assessee seeking single registration shall file an undertaking on their letter head as per Annexure-V of the Trade Notice. The main purpose of the said undertaking is that after obtaining centralized registration, the assessee shall be bound to produce the required information to the department for taking necessary like Show Cause Notice or conducting Audit, etc.*

3. *In case of applications for surrender of ST-2. the documents and declaration required to be submitted are as detailed in Annexure VI.*
4. *It is also clarified that the time limit of seven days from date of receipt of application or intimation under Rule 4(5A) of the Rules ibid, within which the registration is to be granted by the Superintendent of Central Excise or Service Tax, as referred to in Rule 4(5) shall be reckoned from the date the application for registration is complete in all respects. In cases, where the application for the registration is not complete the concerned Range Superintendent will issue a Deficiency Memo to the person seeking registration within 7 days of the receipt of the application for registration.*
5. *All pending applications for registration prior to the period of this Trade Notice be disposed of by applying this Trade Notice.*

ANNEXURE-(I)

LIST OF DOCUMENTS AND THE CHECK-LIST FOR APPLICATION OF SINGLE/CENTRALISED REGISTRATION

(For fresh Centralized Registration or conversion from single registration to Centralized Registration)

Sl. NO.	***PARTICULARS***	***YES/NO***
1.	*Print out of the filled in ST-1 duly signed by the Director/partner/proprietor/authorized person at the end of the application,*	
2.	*Information with regard to the branches for which single registration has already been taken as per Annexure-II.*	
3.	*Documents Required for new branches and Centralized Registration office which is not registered with Service Tax Deptt:* *(a) List of new branches, which are not registered so far (Name and Address of branches sought to be centrally registered).* *(b) Name and Address of the place from where*	

Sl. NO.	PARTICULARS	YES/NO
	centralized accounting/billing is sought to be done *(c) Address proof of (a) and (b) above.* *(No address proof required for existing branches, for which ST-2 Certificate has been issued, if address remains the same as per the existing ST-2. Address proof is required only for branches and office which are not registered with service tax department and where there is any change in address of the branches already registered)*	
	Proof of Address: *Any one of the following documents :* *1. In case of self owned property, any document like Annual property tax payment return/ receipt showing name of applicant , or copy of sale deed etc. may be provided.* *2. In case of a rented premises, Lease License/rent agreement or rent receipt of Registered Co. Op. Housing Society.* *Note: In case the Lease License Agreement or Rent Receipt is not made in the name of the applicant and the Lessee is related / associate person of the tenant/ lessee, then the Rent Agreement between original lessor and applicant shall be produced along with the following documents/details:* *(i) Relationship between applicant and lessee/tenant,* *(ii) No objection Certificate for carrying out the business of applicant from the owner of the premises,* *(iii) Photo ID proof of the person giving NOC i.e. owner of the premises,*	
4.	*Details of the Director/Partners/Proprietors/Authorized Signatory* *(a) Name and address of the Directors/Partners/Proprietor, (Note II),* *(b) Name and address of Authorised signatory (Note I),* *(c) Copy of PAN Card of (a) &(b) above,* *(d) Identity Proof (To verify the address) of (a) & (b)*	

Sl. NO.	***PARTICULARS***	***YES/NO***
	(submit any one of the following). 1. *Passport,* 2. *Voter Identity Card,* 3. *Driving Licence,* 4. *Bank Passbook showing name and address, along with photograph,* Note-I: *In case of Authorized Signatory please submit the Authorization by the Partner/Proprietor/Director of the Firm. In the case of a Company, please submit Board Resolution,* Note-II: *In case of partnership Firm, Company under the Companies Act or Association of persons (Like Trust), Co-operative Societies, please give the identity proof and copy of PAN documents only for 3 partners/directors/trustees, who are actively involved in running the affair of business*	
5.	*Copy of PAN Card of the*	
6.	*Details of at least one major Bank Accounts of the Applicant (attach photocopy of blank cheque)* *(a) Name of the Bank and Address* *(b) Account Number*	
7.	*Memorandum of Association/Partnership deed.*	
8.	*Notarized affidavit certifying keeping centralized accounting or billing system.*	
9.	*Undertaking in Annexure III for centralized registration and annexure V for single registration.*	

ANNEXURE-II

INFORMATION WITH RESPECT TO BRANCHES WHICH ARE ALREADY REGISTERED WITH SERVICE TAX

1. Details of branches which are already registered with Service Tax (Please give the details in the table below)

Address	*STC No.*	*Address of*	*Date of*	*Date*	*Closing balance of*

of Branches	(Please also attach copy of ST-2)	jurisdictional C.Ex./Service Tax Authorities (Commissionerate, Divn, Range)	Registration	and Period for which last ST-3 return filed	CENVAT credit as per last ST-3 return filed (as per col. 5)
1	2	3	4	5	6

2. Details of SCN issued which are pending adjudication

Address of Branches	STC No.	SCN No. & Date	Period covered	Issue in brief	Amount demanded (in Rs.)	Authority to whom SCN is answerable i.e., Comm.,/ADC/JC/ DC/AC/Supdt.
1	2	3	4	5	6	7

3. ***Whether any case is pending with Appellate Authorities/Court. If yes, provide following details with regard to each authority as mentioned below, in the prescribed format as under:***

Authorities

(a) Commissioner (Appeals),

(b) Tribunal,

(c) Settlement Commission,

(d) High Court,

(e) Supreme Court,

Address of Branches	STC No.	Order No. & Date appealed against	Authority and place where appeal is pending	Issue in brief	Amount demanded (showing duty & penalty separately)		Date of filing appeal	If filed with Stay Application, the Stay Order No. & date,
					S. Tax	Penalty		
1	2	3	4	5	6		7	8

4. Details of cases which have been decided and where No appeal has been filed,

Address of Branches	*STC No.*	*Order No. & Date*	*Issue in brief*	*Amount confirmed (In Rs.)*	*Whether S. Tax /interest/penalty paid, if yes, the amount thereof*
1	*2*	*3*	*4*	*5*	*6*

5. Whether audit has been conducted by Service Tax/Central Excise authorities of the concerned Branch. If yes, provide following details for all branches:

Address of Branches	*STC No.*	*Whether Audited or not*	*If audited, period covered in Audit*
1	*2*	*3*	*4*

6. Whether Audit has been conducted by CERA for the Branch? If yes, provide following details Branch wise:

Address of Branches	*STC No.*	*Whether Audited or not*	*If audited, period covered in Audit*
1	*2*	*3*	*4*

7. Branch wise details of any investigations initiated against the said branch on the issue of Service Tax where search has taken place or statement has been recorded. Please furnish details.

8. The Detail of Merger/Amalgamation of any company/entity, if any

ANNEXURE –III

UNDERTAKING FOR CENTRALISED REGISTRATION

(on the letter head of applicant)

I/We, M/s. ___________________________________(Name & Address) hereby undertake that on being acceptance of my/our application dated ___________ for centralized registration in term of proviso to rule 4(2)(iii) of Service Tax Rules, 1994 read with Section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

I. *I/We agree that a proper branch wise record of all the bills/invoices/challans issued and contract/agreement entered into by each branch and the proper accounting of all the transaction shall be maintained at our proposed centralized registered office and will make available to the Department as and when called for;*

II. *I/We agree that all the records namely invoices/bills/cenvat availment documents/Challans/Contract/Agreement and other financial records for the past five years for all the branches would be kept at the centralized registered office;*

III. *I/We shall provide all the documents and information relating to provision of output services, availment of CENVAT credit and all other relevant financial or other records, at the time of audit and for any other enquiry;*

IV. *I/We agree that the service tax department, either through their local officers or from officers of other Commissionerate may carry out audit/any other enquiry at the branch level and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;*

V. *I/We would provide the information to the Department regarding the activities of the branches including financial information for the purpose of issue of Show Cause Notice or with regard to any enquiry by the Department.*

VI. *I/We, after communication of granting of Centralized Registration, we shall surrender the single registration for all the branches and intimate to the jurisdictional A.C./D.C.-in-charge of the proposed centralized registration within a period of two months;*

VII. *We shall inform the amount of CENVAT Credit lying in the balance as on the date of granting Centralized Registration for all branches within a period of 15 days to the jurisdictional Divisional A.C./D.C. under whose jurisdiction the proposed Centralized Registration falls and seek permission for transfer of the same;*

VIII. *We also undertake that we do not have any objection for show cause notice to be adjudicated by the officers having jurisdiction over the Centralized Registered office, where SCN has been issued by and answerable to the Competent Authority having jurisdiction of any of our branches as declared in Annexure-II.*

IX. *We agree to the condition that in case of non-compliance of any of the above mentioned acts or condition or the provisions of the Service Tax law or rules, the Centralized Registration permission may be withdrawn by the department.*

(Signature)

(Name of Partner/Proprietor/Director)

(Seal of Company)

Place :

Date :

ANNEXURE IV

CHECK-LIST FOR AMENDMENT IN CENTRALISED REGISTRATION

(Please tick whatever is applicable)

(a) CHANGE OF ADDRESS OF CENTRALISED PREMISE/BRANCHES.

(b) ADDITION/ DELETION OF BRANCHES.

(c) ADDITION/ DELETION OF SERVICES.

(d) Addition/deletion of director/partner/authorized person OR their addresses

Sl. No.	Particulars	YES/NO	PAGE No.
1.	Printout of amendment application as obtained from ACES, duly signed by the Director/Partner/Authorized person		
2.	FOR (a):- (Change of address) i. For the branches where ST-2 is already taken: Please submit details as per annexure-III ii. For new addition of branches or change of Centralized registered office, Please submit details as per Sr. No. 3 of Annexure-I,		
3.	FOR (b) ONLY:- (Addition/deletion of branches) (a) For deletion, Detail and information of branches being deleted as per Annexure-II (b) For addition of new branch, Details as per serial No. 3 of Annexure-I and a fresh undertaking as per Annexure IV		
4.	FOR (d) ONLY:- (Addition/deletion of Director/partner or their address) In case of change in address of director/partner/authorized person or addition/deletion of Director/partner etc.		

Sl. No.	*Particulars*	*YES/NO*	*PAGE No.*
	i. Details with Proof of address as given in Sr. No. 4 of Annex. I, *ii. In case of change in Authorized signatory, please provide details and documents as given in Sr. No. 4 in Annx. I* *iii. Please also produce the documents filed with Registrar of Firms/Registrar of Companies/ Registrar of Societies or like other Govt. authorities intimating the addition/ deletion/ Change of address of Directors/Partners/ member, (like Form 32 filed with Registrar of Companies)*		
5.	*It is clarified that for addition/ deletion of service, no document other than (1) is required.*		

Annexure –V

UNDERTAKING FOR SINGLE REGISTRATION

(on the letter head of applicant)

I/We, M/s. ______________________________(Name & Address) hereby undertake that on being acceptance of my/our application dated __________ for registration in term of proviso to rule 4(1) of Service Tax Rules, 1994 read with Section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

I. *I/We agree that record of all the bills/invoices/challans issued and contract/agreement entered into the proper accounting of all the transaction shall be maintained at our proposed registered office and will make available to the Department as and when called for;*

II. *I/We agree that all the records namely invoices/bills/cenvat availment documents/Challans/Contract/Agreement and other financial records for the past five years would be kept at the registered office;*

III. *I/We shall provide all the documents and information relating to provision of output services, availment of cenvat credit and all other relevant financial or other records, at the time of audit and for any other enquiry;*

IV. *I/We agree that the service tax department, either through their local officers or from officers of other Commissionerate may carry out audit/any other enquiry at the registered* *premises and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;*

V. *I/We would provide the information to the Department regarding the activities of the registered premises including financial information for the purpose of issue of Show Cause Notice or with regard to any enquiry by the Department.*

(Signature)

(Name of Partner/Proprietor/Director)

Place :

Date :

(Seal of Company)

Annexure-VI

CHECK-LIST FOR SURRENDER OF REGISTRATION

Sl. No.	*Particulars*	*Yes/No*	*Page No.*
1.	*Printout of the filled application for surrender with signature of the Director/partner/proprietor/authorized person at the end of application.*		
2.	*Copy of ST-2 issued by the Department.*		
3.	*Copy of last ST-3 returns filed as on the date of surrender.*		
4.	*Reason for surrender.*		
5.	*Declaration for the surrender of ST-2*		

FORM OF DECLARATION & SURRENDER OF ST-2

(In terms of sub-rule (7) & (8) of Rule 4 of Service Tax Rules, 1994)

To,

The Superintendent of Service Tax

____

____

Sir/Madam,

Surrender of Service Tax Registration ST-2 Certificate bearing No. --------- for cancellation-reg.

I/We __________________________ Proprietor/Partner/Director of M/s ____________________ *situated at ______________________ hereby declare that, I/We was/were engaged in providing the services, namely ____________________ from the above said premises. I/We have paid all the Service Tax and Education Cess along with interest (If applicable) till date.*

Neither any Government dues nor any liability/demand of Service Tax/Interest/proceedings are pending against me/us. I/We have also filed the half yearly Returns in the form ST-3 covering the period up to ____________. The total turnover of my/our firm/Company for the financial year _________________ was amounting to Rs. ______________________.

I/We hereby undertake that if any, Government dues are found to be recoverable from us in future and demanded by the Department, I/We shall pay the same immediately along with the interest.

I/We hereby surrender the ST-2 Certificate bearing No. ________________ for cancellation as I/we cease to provide taxable service and/or availing the exemption under Notification No.__________________________.

(Signature)

(Name of Partner/Proprietor/Director)

Place :

Date :