TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY , PART II, SECTION 3, SUB-SECTION(i)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NOTIFICATION No 47/2012-SERVICE TAX

New Delhi, the 28th September, 2012
6 Asvina, 1934 Saka

G.S.R (E).-In exercise of the powers conferred by sub-section(1) read with sub-section (2) of section 94 of the Finance Act 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax(Fourth Amendment) Rules, 2012.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules,1994, in rule 7, in sub-rule(2), the following proviso shall be inserted, namely:-

"Provided that the Form 'ST-3' required to be submitted by the 25th day of October, 2012 shall cover the period between 1st April to 30th June, 2012 only."

F.No 341/21/2012-TRU

(Rajkumar Digvijay)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification No. 2/94-ST, dated 28th June, 1994 vide number G.S.R 546(E), dated the 28th June, 1994 and were last amended by notification No 46/2012- Service Tax, dated the 7th August 2012 , vide GSR 622 (E) dated the 7th August 2012.