ORDER NO: 3/2012

In exercise of the powers conferred by sub-rule(4) of rule 7 of the Service Tax Rules, 1994, the Central Board of Excise & Customs hereby extends the date of submission of the return for the period 1st April 2012 to 30th June 2012, from 25th October, 2012 to 25th November,2012.

The circumstances of a special nature which have given rise to this extension of time are as follows:

a) ACES will start releasing the return in Form ST3 in a quarterly format, shortly before the due date of 25th October,2012.

b) This will result in all the assesses attempting to file their returns in a short time period, which may result in problems in the computer network and delay and inconvenience to the assesses.

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.

Notification No. 46/2012 - Service Tax

New Delhi, the 7th August, 2012

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 (Third 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 2, in sub-rule (1),-

(A) in clause (d), in sub-clause (i),-
(i) after the item (E), the following item shall be inserted, namely;-

"(EE) in relation to service provided or agreed to be provided by a director of a company to the said company, the recipient of such service;";

(ii) in the item (F), in the sub-item (b), after the words "manpower for any purpose", the words " or security services" shall be inserted.

(B) after clause (f), the following clause shall be inserted, namely:—

"(fa) "security services" means services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity;"

[F.No. 334 /01/2012- TRU]

(Raj Kumar Digvijay)
Under Secretary to the Government of India

Note.- *The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-ST, dated the 28th June, 1994 vide number G.S.R. 546(E), dated the 28thJune, 1994 and was last amended by notification No. 36/2012-Service Tax, dated the 20th June, 2012 videnumber G.S.R. 478 (E), dated the 20th June, 2012.*