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Service Tax Voluntary Compliance Encouragement Scheme, 2013 notified

ñService Tax Voluntary Compliance Encouragement Rules, 2013ò have been notified vide Notification No. 10/2013-ST dt. 13-05-2013 to prescribe the following:

- **Form of declaration** ï In respect of tax dues under the Scheme shall be made in Form VCES -1
- **Form of acknowledgment of declaration** ï The designated authority on receipt of declaration shall issue an acknowledgement thereof, in Form VCES -2, within a period of seven working days from the date of receipt of the declaration.
- **Form of acknowledgement of discharge** ï The designated authority shall issue an acknowledgement of discharge of dues in Form VCES ï 3.

Other Important clarification in this regard is also provided vide Circular No. 169/4/2013-ST, Dated: May 13, 2013 (Some of clarifications are mentioned below):-

- Any person, who wishes to make a declaration under the Scheme, shall, if not already registered, take registration under Rule 4 of the Service Tax Rules, 1994.
- CENVAT Credit cannot be utilized for payment of service tax under this scheme;

Please click below for format of various forms mentioned supra and said Notification & Circular.

1. Link: *www.servicetax.gov.in/st_servicetax_volu_**compliance**.pdf*

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