



Tech



उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय  
9 / 86, अमरावति नगर ; वेस्ट चर्च कॉम्पौंड :: तिरुपति  
**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS  
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST  
CHURCH COMPOUND :: TIRUPATI**  
PHONE: 0877-2240682, 2240474 FAX: 0877-2240851

Trade facility No. 01/2013

Dated : 20 .03.2013


Sub: Estt(CCO)- Opening of offices during the last week of the  
March, 2013- Reg.

In view of holidays on 27<sup>th</sup> and 29<sup>th</sup> March, 2013 and weekend holidays on 30<sup>th</sup> and 31<sup>st</sup> March and restricted holiday on 26<sup>th</sup> March, 2013 on account of Holika Dahan, the Board has proposed to keep the offices open on the above mentioned holidays.

It is also stated that the Department of Revenue has proposed to the Department of Financial services to issue instructions to have the banks open for longer hours on 26<sup>th</sup>, 28<sup>th</sup> and 30<sup>th</sup> March, 2013 so that the collection of revenue and the efforts of the two departments are reflected appropriately. It has also been proposed to have the banks opened for at least half day on the above holidays and on 31<sup>st</sup> March, 2013 (Sunday)

In this regard, it is stated that all the Central Excise formations will be kept open on 29<sup>th</sup>, 30<sup>th</sup> and 31<sup>st</sup> March, 2013.

The contents of this Trade facility No.01/2013 may be circulated and brought to the notice of all concerned.

  
(P. MUTHUSAMY)  
ADDITIONAL COMMISSIONER

To

1. The Trade Associations, Tirupati Commissionerate
2. The Banks, Tirupati Commissionerate.

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9 / 86 अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS  
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST  
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 05/2013

Dated : 11.12.2013

Sub: Lowering of the threshold for e-payment to rupees one lakh –  
clarification – reg.

Copy of Board's Instructions in F.No.137/116/2012-Service Tax dated  
22.11.2013 on the above subject is communicated herewith for information, guidance and  
necessary action.

The contents of this Trade Notice may be circulated and brought to the  
notice of all concerned.

Encl: As above.

(JANAKI ARUNKUMAR)  
COMMISSIONER

To  
The Deputy/Assistant Commissioner,  
Customs, Central Excise & Service Tax,  
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.  
(Issued from file C.No.IV/16/13/2013-Tech)

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सेवा कर विभाग  
DESPATCHED  
12/12/13

F.No: 137/116/2012- Service Tax  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Service Tax Wing  
\*\*\*

New Delhi the 22<sup>nd</sup> November, 2013

To  
All Chief Commissioners of Central Excise / Customs and Central Excise  
Directors General of Service Tax /Central Excise Intelligence  
/Audit/Systems  
All Commissioners of Central Excise/ Customs and Central Excise  
All Commissioners of Service Tax  
Commissioners LTU Mumbai/Delhi/Bangalore/Chennai/Kolkata  
All Additional Directors General Systems  
Joint Secretary TRU-I & II

Madam/Sir,

**Subject: Lowering of the threshold for e-payment to rupees one lakh**

In terms of the proviso to rule 6(2) of the Service Tax Rules, 1994, an assessee who has paid a total service tax of rupees ten lakh or more, including the amount paid by utilisation of CENVAT credit in the preceding financial year, shall deposit the service tax liable to be paid by him electronically, through internet banking. Vide notification number 16/2013-Service Tax dated the 22<sup>nd</sup> November, 2013, the proviso has been amended to the effect that an assessee who has paid a total of rupees one lakh or more ( including the amount paid by utilising CENVAT) in the preceding financial year, shall have to deposit service tax electronically, through internet banking.

2. A similar amendment to the third proviso to Rule 8(1) of the Central Excise Rules, 2002 has been made vide notification no 15/2013-Central Excise (N.T.) dated 22<sup>nd</sup> November 2013.

3. Both these notifications shall come into effect from 1<sup>st</sup> January, 2014.

4. All Chief Commissioners are requested to kindly ensure that trade/public notices are issued immediately so that all assesseees as well as the designated banks are aware of the above changes.

Yours faithfully,

(Rajeev Yadav)  
Director (Service Tax)

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 16 /2013-Service Tax**

New Delhi, the 22nd November, 2013  
1 Agrahayana, 1935 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 Third ( Amendment) Rules, 2013.  
(2) They shall come into force on the 1<sup>st</sup> day of January, 2014.
2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (2), in the proviso, for the words " rupees ten lakh" , the words " rupees one lakh" shall be substituted.

F.No: 137/116/2012- Service Tax

(Rajeev Yadav)  
Director

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-Service Tax, dated the 28<sup>th</sup> June, 1994 vide number G.S.R 546(E), dated the 28<sup>th</sup> June, 1994 and was last amended by notification No 5/2013- Service Tax, dated the 10<sup>th</sup> April, 2013, vide GSR 236 (E) dated the 22<sup>nd</sup> February, 2013.



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9 / 86 अमरावति नगर : वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS  
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST  
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 03/2013

Dated : 31.05.2013

Sub: The Service Tax Voluntary compliance Encouragement Scheme-  
Clarification- Reg.

Copy of the Board's Circular No.169/4/2013-ST issued vide F.No.B1/19/2013-TRU dated 13.05.2013 received on the above subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Further a compliance report in this regard as called for in the above mentioned Board's Circular may be furnished to the technical section(HQRS) immediately.

Encl: As above.

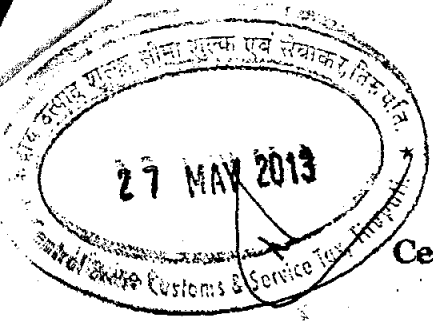
  
(Dr. MANJULA D HOSMANI)  
DEPUTY COMMISSIONER

To  
The Assistant Commissioner,  
Customs, Central Excise & Service Tax,  
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.  
(Issued from file C.No.IV/16/35/2013-Tech)

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**Circular No. 169/4/2013 - ST**

**F. No. B1/19/2013-TRU**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
**Tax Research Unit**

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New Delhi, dated the 13<sup>th</sup> May, 2013

To,  
**Chief Commissioners of Central Excise and Customs (All),**  
**Director General (Service Tax), Director General (Systems),**  
**Director General (Central Excise Intelligence), Director General (Audit),**  
**Commissioners of Service Tax (All), Commissioners of Central Excise (All),**  
**Commissioners of Central Excise and Customs (All)**

Madam/Sir,

**Sub: The Service Tax Voluntary Compliance Encouragement Scheme-clarifications regarding.**

The Service Tax Voluntary Compliance Encouragement Scheme (VCES) has come into effect upon enactment of the Finance Bill 2013 on the 10<sup>th</sup> May, 2013. The Service Tax Voluntary Compliance Encouragement Rules, 2013 has been issued to bring into effect the Scheme. Some references have been received seeking clarification as regards the scope and applicability of the Scheme.

2. The issues have been examined and clarifications thereto are as follows:

S. No.	Issues	Clarification
1	Whether a person who has not obtained service tax registration so far can make a declaration under VCES?	Any person who has tax dues to declare can make a declaration in terms of the provisions of VCES. If such person does not already have a service tax registration he will be required to take registration before making such declaration.
2	Whether a declarant shall get immunity from payment of late fee/penalty for having not taken registration earlier or not filed the return or for delay in filing of return.	Yes. It has been provided in VCES that, beside interest and penalty, immunity would also be available from any other proceeding under the Finance Act, 1994 and Rules made thereunder.
3	Whether an assessee to whom show cause notice or order of determination has been issued can file declaration in respect of tax dues which are not covered by such SCN or order of determination?	In terms of section 106 (1) of the Finance Act, 2013 and second proviso thereto, the tax dues in respect of which any show cause notice or order of determination under section 72, section 73 or section 73A has been issued or which pertains to the same issue for the subsequent period are excluded from the ambit of the Scheme. Any other tax dues could be declared under the Scheme subject to the other provisions of the Scheme.

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IC No. 351

DATE 27/05/13

<p>4. What is the scope of section 106 (2)(a)(iii)? Whether a communication from department seeking general information from the declarant would lead to invoking of section 106 (2) (a)(iii) for rejection of declaration under the said section?</p>	<p>Section 106 (2) (a)(iii) of the Finance Act, 2013 provides for rejection of declaration if such declaration is made by a person against whom an inquiry or investigation in respect of service tax not levied or not paid or short-levied or short paid, has been initiated by way of requiring production of accounts, documents or other evidence under the chapter or the rules made thereunder, and such inquiry or investigation is pending as on the 1<sup>st</sup> day of March, 2013.</p> <p>The relevant provisions, beside section 14 of the Central Excise Act as made applicable to service tax vide section 83 of the Finance Act, 1994, under which accounts, documents or other evidences can be requisitioned by the Central Excise Officer for the purposes of inquiry or investigation, are as follows,-</p> <p>(i) Section 72 of the Act envisages requisition of documents and evidences by the Central Excise Officer if any person liable to pay service tax fails to furnish the return or having made a return fails to assess the tax in accordance with the provision of the Chapter or rules made thereunder.</p> <p>(ii) Rule 5A of the Service Tax Rules, 1994 prescribes for requisition of specified documents by an officer authorised by the Commissioner for the purposes specified therein.</p> <p>The provision of section 106 (2)(a)(iii) shall be attracted only in such cases where accounts, documents or other evidences are requisitioned by the authorised officer from the declarant under the authority of any of the above stated statutory provisions and the inquiry so initiated against the declarant is pending as on the 1<sup>st</sup> day of March, 2013.</p> <p>No other communication from the department would attract the provisions of section 106 (2)(a)(iii) and thus would not lead to rejection of the declaration.</p>
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3. Trade Notice/Public Notice may be issued to the field formations and tax payers. Please acknowledge receipt of this Circular. Hindi version follows.

Yours sincerely,  
*S. Jayaprahamsam*  
(S. Jayaprahamsam) 13/5/13  
Technical Officer, TRU  
Tel: 011-2309 2037.

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9 / 86, अमरावति नगर, वेस्ट चर्च कॉम्पौंड :: तिरुपति

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS  
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST  
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 04/2013

Dated 23.07.2013

Sub: C.Ex-Clarification regarding admissibility of exemption under  
Area-bases notifications No.49/2003-CE and 50/2003-CE both  
dated 10.06.2003- Reg.

Copy of the Board's Circular No.968/02/2013-CX dated 01.04.2013  
issued vide F.No. 101/09/2012-CX3 dated 01.04.2013 received through the CC's office,  
Visakhapatnam vide C.No.V/30/199/2011-CC(VZ)-Tech dated 28.06.2013 on the above  
subject is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the  
notice of all concerned.

Further a compliance report in this regard as called for in the above  
mentioned Board's Circular may be furnished to the technical section(HQRS)  
immediately.

Encl: As above.

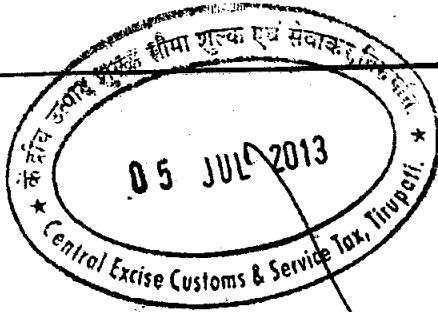
  
(JANAKI ARUNKUMAR)  
COMMISSIONER

To  
The Assistant Commissioner,  
Customs, Central Excise & Service Tax,  
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

Copy to all Sections in Hqrs.Office (except Admn/Estt) – for information.  
(Issued from file C.No.IV/16/35/2013-Tech)





OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL EXCISE &  
SERVICE TAX :: NEW CENTRAL EXCISE BUILDING :: PORT AREA ::  
VISAKHAPATNAM ZONE :: VISAKHAPATNAM - 530 035.

C.No. V/30/199/2011-CC(VZ)-Tech

Date: 28.06.2013

To  
The Commissioner of Central Excise,  
Visakhapatnam-I /II /Guntur / Tirupathi Commissionerate.

Madam/Sir,

**Subject:-C.Ex**-Clarification regarding admissibility of exemption  
under area-bases notifications No.49/2003-CE and  
50/2003-CE both dated 10.6.2003-Reg.

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Please find enclosed Boards letter F.No.101/09/2012-CX-3 dated 01.04.2013 received  
from OSD (CX-3) CBEC, New Delhi on the above subject.

It is for information and necessary action. Suitable Trade notices may please be  
issued.

Yours faithfully,

Encl: as above.

  
(A.SYAMSUNDAR)  
DEPUTY COMMISSIONER(CCO)

ఆంధ్ర ప్రదేశ్ ప్రభుత్వం, తిరుపతి
సీ.ఎ.ఆర్. (TPT)
IC No. 1064
DATE 08/07/13



Dy. No.	1261/2013
Date	10/4/2013

Circular No. 968/02/2013-CX

No. 101/09/2012-CX3  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 1<sup>st</sup> April, 2013

To,

All Chief Commissioners of Central Excise & Customs,  
All Chief Commissioners of Central Excise,  
All Director Generals

Sir/Madam

Sub.- Clarification regarding admissibility of exemption under area-based Notifications No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003 - Reg.

Your kind attention is invited to Board's circular No. 960/03/2012-CX dated 17.02.2012 issued from F.No. 110/03/2011-CX3 wherein admissibility of exemption under Notification No.s 49/2003-CE and 50/2003-CE, both dated 10.06.2003, in certain specified situations was clarified. In para 5 of the said circular, it was clarified that expansion of an eligible unit by acquiring an adjacent plot of land and installing new plant and machinery on such land, is akin to expansion by way of installing new plant and machinery inside the existing plot/premises and that in such cases, the exemption should continue to be available for the residual period of exemption.

2. Representations have been received from the Trade seeking further clarifications as to whether the term 'adjacent' used in the said clarification would also include a plot which is not immediately adjoining the existing plot but at some distance away from the existing plot.

3. The matter has been examined. Para 5 of the aforesaid circular dated 17.02.2012 is meant for a situation where the expansion is done by acquiring the adjoining plot with at least one common boundary which merges with the existing plot/premises to make it one unit. Installing of new plant and machinery in a plot which is away from the existing plot is not akin to the situation mentioned in para 5 of the said circular. Installation of plant and machinery on such a plot would tantamount to setting up another unit by the manufacturer, the eligibility of exemption of which is independent of the eligibility of exemption to the existing unit.

4. For the removal of doubts, it is therefore clarified that the clarification in para 5 of the circular N. 960/03/2012-CX dated 17.02.2012 is meant for the units which undertake expansion by acquiring the adjoining plot with at least one common boundary with the existing plot and merge it with the existing plot/premises to make it one unit.

5. Trade, industry and field formations may be suitably informed.

6. Hindi version is enclosed.

Yours faithfully,  
10/4/2013  
(Mudher Mahan)

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**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS  
AND SERVICE TAX, 9/86-A:: AMARAVATHI NAGAR :: WEST  
CHURCH COMPOUND :: TIRUPATI**

PHONE: 0877-2240682, 2240474

FAX: 0877-2240851

Trade Notice No. 02/2013

Dated : 31.05.2013

Sub: Setting up of Public/Private bonded warehouses for Gems and Jewellery sector – Reg.

Copy of the Board's Circular No.11/2013-Cus issued vide F.No.DGEP/G&J/07/2013/2154 dated 06.03.2013 along with its enclosures received on the above subject are communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may be circulated and brought to the notice of all concerned.

Further a compliance report in this regard as called for in the above mentioned Board's letter may be furnished to the technical section(HQRS) immediately.

Encl: As above.

(Dr. MANJULA D HOSMANI)  
DEPUTY COMMISSIONER

To  
The Assistant Commissioner,  
Customs, Central Excise & Service Tax,  
Kadapa / Kurnool / Anantapur / Tirupati Division.

As per distribution list no.2

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(Issued from file C.No.IV/16/35/2013-Tech)



F.No. DGEP/G&J/07/2013/2154.  
 Govt. of India  
 Ministry of Finance,  
 Department of Revenue,  
 Central Board of Excise & Customs  
 Directorate General of Export Promotion

New Delhi, the March 6, 2013

All Chief Commissioners of Customs/Central Excise,  
 All Commissioners of Customs/ Central Excise.

Madam/ Sir,

**Subject: Setting up of Public/Private Bonded Warehouses for Gems & Jewellery Sector**

Director General of Foreign Trade vide notification no. 30 (RE-2012)/2009-2014 dated 31.01.2013 amended FTP 2009-2014 and introduced a **new para 4A.16A for setting up of Public/Private Bonded Warehouses for Gems & Jewellery Sector**. The scheme under para 4A.16A of FTP 2009-2014 provides for setting up Private/Public Bonded Warehouses in SEZ/DTA for import and re-export of cut and Polished diamonds, cut and polished coloured gemstones, uncut & unset precious & semi-precious stones, subject to achievement of minimum Value Addition (VA) of 5%.

2. To operationalise the above scheme, procedure as follows may be followed:

(i) The scheme shall be applicable to jurisdiction of Commissioners of Customs (a) CSI Airport, Mumbai, (b) Jodhpur (Hq. at Jaipur), (c) Air Cargo Export, Delhi and (d) Airport & Air Cargo, Chennai. A Private/Public bonded Warehouse may be set up in SEZ/DTA subject to observance of Board's existing instructions on setting up such warehouses wherein imported goods would be kept by the warehouse licence holder. Physical control over the warehouse in the form of Double Lock System and posting of Cost Recovery Officer is waived.

(ii) Clearance from the bonded warehouse may be taken by EOU under authorization from the Deputy/Assistant Commissioner and on filing ex-bond Bill of Entry.

(iii) Clearance from the bonded warehouse may be taken by units in SEZ in accordance with the SEZ Act, 2005 and the rules made thereunder.

(iv) The holders of GEM REP Authorizations can take the goods by following the procedures given under para 4A.4, 4A.4.1 and 4A.4.2 of Handbook of Procedures Volume I. Details in this regard are to be given to the Deputy/Assistant Commissioner by warehouse licence holder instead of licensing authority.

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(v) The warehouse licence holders shall be responsible for the safe keeping of the goods, for making physical delivery thereof to the users, as the case may be, against duty assessed Bills of Entry on which ex-bond clearance has been allowed by the proper officer, and for rendering to Customs a complete account of goods received and kept by them in bond. In their capacity as bonders, they will also maintain the prescribed records, including name, address and other specified details of the users and quantity of the goods released to the user and exported by him.

(vi) Separate Bond/Stock Account register in the form, Annexure-I and Stock Card in the form, Annexure-II is to be maintained by the each Licensee. The details are to be filled on the date of transaction and the signatures of the Licensee/ authorised representative be appended after every transaction.

3. The above said procedures may be brought into effect immediately, and the trade informed suitably. Proper steps may be taken for smooth transition from existing scheme to new scheme without dislocating the trade.

4. Wide publicity may please be given to this Circular by way of issuance of Trade/Public Notice.

5. Receipt of this circular may kindly be acknowledged.

6. Hindi version follows.

Yours faithfully,

*Jitendra Kumar*  
(Jitendra Kumar)  
Additional Director

Proforma of Stock Account Book to be maintained by the licensee  
of the private Bonded Warehouse

Bond No. & Date	Date of Receipt of goods in Warehouse	B / E & date	Quantity of Weight	Description of goods	Value of the goods	Rate of Duty	Amount of duty	Bonder's dated signature	Bond Officer dated signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

ISSUES

Date of clearance	Description of goods	Quantity of Weight	Value of goods	Amount of Duty	B / E No. & date	S / B No. & date	Receiver's name & address	Balance	Bonder's dated signature	Bond Officer dated signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE - II

Proforma of Stock Card to be maintained by the licensee for each Stock

1. Bonder's Name
2. Date of Warehousing
3. Bond register & page number
4. Description of goods

Bond No. & date	Quantity / number received	Quantity delivered	B / E or S / B No. & date	Balance Quantity/ number	Bonder's dated signature	Bond Officer dated signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)