



भारत सरकार

वित्त मंत्रालय, राजस्व विभाग

कार्यालय आयुक्त

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन

२९, भूलपुरी प्रशासनिक क्षेत्र, उज्जैन (मप्र)-४५६०१०

नाम संख्या (Gen)19-01/Cex/TraceNotice/17-18

उज्जैन, दिनांक 27.10.2017

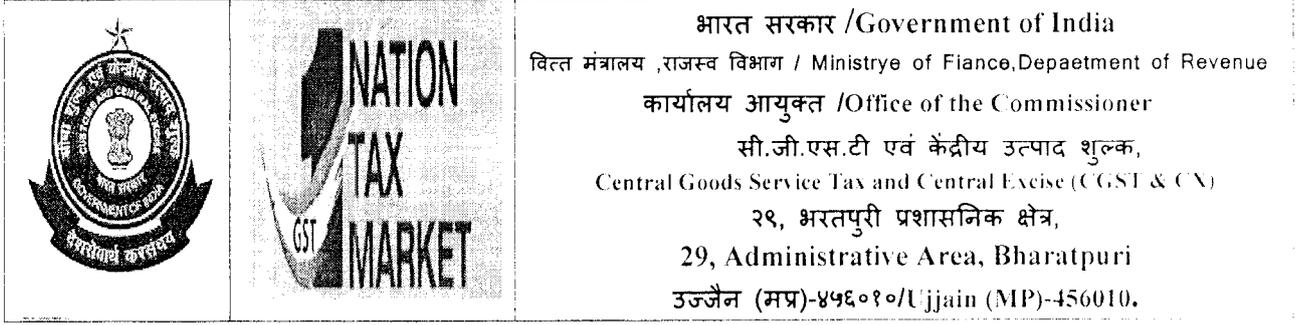
इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश यापार सूचना / सूचना / मुख्यालय उज्जैन से जारी पत्र संख्या **Trade Notice No. 25/2017 dated 24.10.2017** की प्रति आयुक्तालय, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रपेता की जा रही है :

- 1 मुख्य आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, मुख्यालय उज्जैन ।
- 3 आयुक्त, (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर / संयुक्त आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन ।
- 5 सभी उप आयुक्त / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 6 सभी प्रभागीय उप / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन-I, II, रतलाम, पीथमपुर-I/II/III, खंडवा, पीथमपुर (सीमाशुल्क) ।
- 7 उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- 8 सभी मुख्यालय अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) एवं प्रभागीय अधीक्षक (निवारक), केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
- 9 सभी अधीक्षक सीमाशुल्क, आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- 10 सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
- 11 समस्त व्यापार संघो / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यो एवं जन सनस्था निवारण समिति के सदस्यों की सूचना हेतु ।
- 12 The Chairman, All India Manufacturers Organization, रतलाम, उज्जैन, पीथमपुर, खंडवा ।
- 13 गाड / मास्टर फाईल ।
- 14 नोटिस बोर्ड

अधीक्षक (तकनीकी)

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क,

मुख्यालय उज्जैन



F.No. I (Gen) 19-01/CEX/Trade Notice/2017-18/

Ujjain , Date. 24.10.2017

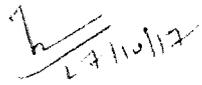
Public notice No. 25/2017-18
Ujjain dated 24.10.2017

Subject:- Certain transitional issues arising with respect to payment of service tax after 30th June 2017 Reg.

Attention of the Trade and Industry is invited to Circular No. 207/5/2017-Service-Tax dated 28.09.2017 issued under F.No. 137/16/2017-ServiceTax (Copy enclosed) by the Deputy Commissioner and OSD Service Tax Wing, CBEC, New Delhi in respect of Certain transitional issues arising with respect to payment of service tax after 30th June 2017.

2 The contents of the aforesaid Order may please be brought to the notice of members of your association in particular and public in general.

Encl- As Above


(Neerav Kumar Mallick)
Commissioner

Circular 207/5/2017-Service Tax

**F.No 137/16/ 2017 – Service Tax
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
Service Tax Wing

New Delhi dated 28th September 2017

All Principal Chief /Chief Commissioners of GST and Central Excise
All Principal Directors General/Directors General of Systems and Data Management
GST Intelligence/ Audit

Madam/Sir

Subject: Certain transitional issues arising with respect to payment of service tax after
30th June 2017

I am directed to refer to two such issues which have arisen in the above context and to state that these issues have been examined and the following clarifications are issued.

2.0 Reflection of transitional credit arising out of payment of service tax on reverse charge basis after 30th June 2017 and by 5th/6th July 2017

2.1 I am directed to refer to certain instances of assesseees, who had chosen to wait till 5th/6th July 2017 to make the payment of service tax on reverse charge basis, instead of paying same by 30-6-2017. These cases would be ones where the service was received before 30-6-2017 and payment for the value of the service was also made before 1-7-2017. Since the tax credit in cases of payment under reverse charge would be available only after payment of service tax, these assesseees had doubts as to whether the details of credit should be included in Form ST-3 or in Form GST TRAN-1.

The matter has been examined. In such cases, details of credit arising as a consequence of payment of service tax on reverse charge basis after 30th June 2017 by 5th/6th July 2017, should be indicated in Part I of Form ST-3 in entries, I3.1.2.6, I3 2.2.6 and I3 3.2.6. Entries should be made in Part H of Form ST-3. In case the return has already been filed before the due date, these details should be indicated in the revised return, the time for filing being 5 days from the date of filing of the return.

2.3 It is necessary to give compliant assesseees who had filed their ST 3 return by the due date or some days later, an immediate and viable window in which a revised return can be filed consequent to the issue of this instruction. Hence all ST3 returns for the period 1-4-2017 to 30-6-2017 which have been filed upto and inclusive of the 31st day of August 2017, shall be deemed to have been filed on 31-8-2017. This will give all such assesseees some more days to file a revised return, if necessitated. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in Form GST TRAN-1. It may be noted that as on date, GST TRAN-1 can be filed upto 31-10-2017 and can also be revised.

3.0 Payment of service tax on or after 1-7-2017 as a consequence of detection of evasion or any other circumstances

3.1 This issue will arise only in the case of assesseees who were not registered under ACES. It may be recalled that in the registration module of ACES, there is a category of "non assessee registration". This may be used to obtain registration and make payment of service tax. Any difficulty in this regard may be resolved with the office of the Additional Director General, Directorate of Systems and Data Management, Chennai.

4. The contents of this circular may be brought to the notice of assesseees by issuing Public/Trade Notices.

Yours faithfully



(Pallabika Dutta)

Deputy Commissioner and OSD Service Tax Wing

Telephone 011-23095438

Email: commr.st-cbec@goi.gov.in