GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 01/2010 – Service Tax

New Delhi, the 19TH February 2010

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (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. Short title and commencement.- (1) These rules may be called the Service Tax (Amendment) Rules, 2010.
   (2) They shall come into force on the 1st day of April, 2010.

2. In the Service Tax Rules 1994 (hereinafter referred to as the said rules), in rule 6, in sub-rule (2), for the proviso, the following proviso, shall be substituted, namely:-

   “Provided that where an assessee 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, he shall deposit the service tax liable to be paid by him electronically, through internet banking.”

3. In the said rules, in rule 7, after sub-rule (2), the following proviso shall be inserted, namely:-

   “Provided that where an assessee 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, he shall file the return electronically”.

[F. No. 137/13/2010 - CX.4]

(Madan Mohan)
Under Secretary to Government of India

Dear Sir/ Madam,

You are aware that Central Board of Excise and Customs in their initiative to improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration has introduced "Automation of Central Excise and Service Tax (ACES). Accordingly, this Commissionerate has launched ACES for assessee falling under its jurisdiction on 14.10.2009. Instructions and help files for new Registrants as well as existing assessee are available on website www.aces.gov.in and www.servicetaxdelhi.gov.in. However, in spite of our best efforts, so far only a limited number of concerns have registered under ACES.

2. Government of India vide Notification No. 01/2010 dated 19.02.2010, has modified the Service Tax Rules, 1994 and made the electronic filing of returns and e-payment mandatory for those assesses who have paid a total service tax of Rupees Ten lakh or more including the amount paid by utilization of CENVAT credit, in the preceding financial year. The modification in the Service Tax Rules has put the onus on the Assesses to register themselves on ACES and file their ST-3 Returns electronically from 1.4.2010.

3. You are, therefore, requested to bring this development to the notice of your esteemed members. It is observed that some members face some difficulty in adapting to the new mode due to lack of information. Detailed instructions regarding usage of ACES and procedure of getting the login and password are available on www.aces.gov.in and www.servicetaxdelhi.gov.in. Some information material is enclosed with this letter. Another very useful feature is the “Learning Management Software” available on the above websites which is an interactive online demonstration of the features of ACES. It is requested that the same may be distributed amongst all your members through email, letters, bulletins and sms.

4. To enable us to serve you better, it is imperative that the members of Trade and Industries familiarise themselves with the facilities and usage requirements of ACES. Though the websites and the enclosed material give sufficient details, nevertheless it shall be our pleasure to give presentations on ACES before the members of your association. You may like to organise such presentations. The details can be worked out with Ms Ashima Bonsal, Joint Commissioner (Systems), 17-B, IAEA House, IP Estate, New Delhi. The logistic required for such presentations would be venue, Presentation facility (projector, sound etc) and a large audience.
5. In case of any difficulty in accessing or using the ACES Application, an assessee can seek help of the ACES Service Desk by sending e-mail to aces.servicedesk@icegate.gov.in or calling up national toll-free number 1800 425 4251 on any working day from Monday to Friday between 9 AM and 7 PM.

6. You are requested to bring the contents of this letter of your esteemed members and contribute to the success of the e-initiative of the CBEC

Yours sincerely,

(R.D. Negi)
Commissioner of Service Tax, Delhi

Shri N K Jain
Secretary & CEO,
The Institute of Company Secretaries of India
ICSI House, 22 Institutional Area, Lodhi Road
New Delhi-110003

Enclosure:
1. Notification No. 01/2010 – Service Tax dated 19.2.2010
2. Publicity material for ACES
3. Procedure for new registrant/ assessee
4. Procedure for old assessee who still does not have a login and password on ACES
5. Trade Notices 14, 15 and 17 of 2009
6. Brochure on ACES
7. FAQs on ACES (in soft form only)
8. PowerPoint presentation on ACES (in soft form only)
9. User Manual on ACES (in soft form only)
10. LMS (in soft form only)
OFFICE OF THE COMMISSIONER OF SERVICE TAX
IAEA HOUSE, 17-B, I.P. ESTATE, M.G.MARG, NEW DELHI

C.NO.IV/(16)/Hqrs/ Tech./ST/02/Pt/08 Dated : 22 September, 2009

Trade Notice 15/ST/2009

1. Attention is invited to the documents required to be submitted alongwith the ST-I application for the purpose of registration of service tax assessees. The following documents will be accepted for the proof of address and for establishing identity constitution of company.

2. The following documents are required to be submitted in case of Single/Centralised Registration:
   a. Copy of PAN card of the assessee,
   b. Residential addresses of proprietor/partners,
   c. Memorandum of Association/Partnership deed,
   d. Power of Attorney in respect of the Authorised Signatory, his name & Address details.
   e. Proof of address of the premises for which single/centralised registration is being taken (Col 6 of ST-I). A copy of telephone bill, electricity bill, rent agreement in the name of the proprietor/partnership firm (in case of proprietary/partnership concern) or document issued by any of the Central/State Government Department e.g. Income Tax / Sales tax / Registrar of Companies etc.

3. Further documents for Centralised Registration:
   i) A duly notarised affidavit of the Company Secretary/MD/CEO or Partner or Proprietor, certifying that the assessee is keeping Centralised accounting or Centralised billing at the premises mentioned in column 6 of ST-I under sub rule (2) and (3A) of rule of the Service tax Rules, 1994 (i.e for premises where centralised registration is being sought.) and that the addresses of the premises are as per the list provided,
   
   ii) Where the number of branches is less than 10 in number per application/amendment, the assessee may submit an affidavit as mentioned in 3(i) above certifying that the list of addresses mentioned in Column 5 of the ST-I are correct or provide proof of address as per 2(e) above.

4. Further, there is no need to submit all the above documents for addition/deletion of any service/branch - if already submitted to the Department earlier. However, in case of addition of new premises, the same may be mentioned in affidavit as mentioned in 3(ii) above.

5. The authorised signatory of the applicant should ensure that all the columns in the ST-1, including the declaration, are duly completed. The entries should be correctly and legibly filled in order to avoid delay in issuance of the registration. Only legible copies of the documents be submitted to the department.

COMMISSIONER
(SERVICE TAX)
Corrigendum

In a partial modification of Trade Notice No.15/09 dtd. 25-09-09 para no. 2(d) & 3 (ii) may be read as –

2(d) Power of attorney / Board resolution in respect of authorized signatory, his name & address details.

3(ii) However in case the number of branches is less than 10 in number per application/amendment, then the assessee can exercise an option to submit an affidavit, as mentioned in 3 (i) of the trade notice no. 15/09, certifying that the list of addresses mentioned in column 5 of the ST-1 are correct OR providing proof of addresses as per 2 (e) above.

Commissioner
(Service Tax)
OFFICE OF THE COMMISSIONER OF SERVICE TAX  
17-B, IAEA HOUSE, M.G. MARG, I.P. ESTATE,  
NEW DELHI – 110 002  
(www.servicetaxdelhi.gov.in)

Trade Notice No. 17 /ST/2009

C.No.IV(16)1/HQ/Stats/Computer/05/Pt/2009 Date: November, 2009

In continuation of the Trade Notice No. 14/2009 dated 17 September, 2009 and Trade Notice No. 15/ST/2009 dated 22 September, 2009 both for a new registration and also amendment to an existing registration, ST-1 application on ACES shall be deemed not received unless the attested photocopies/following documents are submitted by the applicant along with a hard copy of the online form submitted by the authorized signatory:

(a) PAN card,
(b) Proof of address,
(c) Constitution of applicant at the time of filing an application for Registration,
(d) Power of attorney in respect of authorized person(s)

(RD Negi)
Commissioner, Service Tax

MAILING LIST FOR TRADE NOTICE

1. The Chief Commissioner, Central Excise (DZ), C.R. Building, New Delhi.
2. The Commissioner, Service Tax, New Delhi.
3. DG (System) for uploading on the departmental website.
5. The Assistant Commissioner, Service Tax, Division I, II, Gurgaon and Faridabad (with direction to circulate the same to all Trade Associations in the jurisdiction of their Divisions).
7. Guard File.
8. Notice Board.

Joint Commissioner
Service Tax Commissionerate
Delhi
AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX
(ACES)

AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX (ACES) Central Excise & Service Tax is a massive automation mission mode project by the Government of India to automate the formations of CBEC (Central Board of Excise and Customs) and e-enable the interface between the user and department.

It is a Centralized web based application which shall enable the assesses to electronically interface with the department. It aims to reduce paperwork, manual interface, transaction costs and increase accountability, efficiency and transparency.

Of many things the assessee shall be able to file registration requests, amendment applications online and track them. She shall also be able to file online returns, refund claims, various intimations and online view records.

From 01.04.2010 the electronic filing of returns and e-payment is mandatory for those assesses who have paid a total service tax of Rupees Ten lakh or more including the amount paid by utilization of CENVAT credit, in the preceding financial year.

Register yourself with ACES to seek Assessee registration; to file tax return, claims and intimations and for tracking their status.

Registered assesses need not register again afresh. They just need to update their emails in the records available with the department.

Once launched the registered assessee in case of any difficulty in accessing or using the ACES Application can seek help of the ACES Service Desk by sending e-mail to aces.servicedesk@icegate.gov.in or calling up national toll-free number 1800 425 4251 on any working day from Monday to Friday between 9 AM and 7 PM.

For more information on ACES log on to

www.aces.gov.in Or www.servicetaxdelhi.gov.in
Procedure for new registrant/assessee

A person/concern desiring to register with the department needs to register with ACES first on www.aces.gov.in. By clicking on “Service Tax” tab one can access the login page. Click on “New Users to Click here to Register with ACES” to access the Registration Page where in some basic details are required to be filled in including desired login id. The password is sent to the email address submitted by the registrant. Using the login id and password one can access ACES. After logging in, go to REG menu and select “fill ST-1” to apply for fresh registration. This is similar to the physical form earlier used. After filing the online application the registrant needs to print out the application and send the copy of requisite documents to the concerned Range. (See Trade Notices 14, 15 and 17/2009 in this regard available in our website www.servicetaxdelhi.gov.in. Also see Jurisdiction under About Us and Find your Range under Useful information to know about the correct Division and Range). Once the documents are received by the department the ST-2 shall be issued which shall be sent to you on your email id itself.
**Procedure for existing assesses**

An existing assessee already registered with department, to enable him to join ACES, a login id and password needs to be allotted to him. This login id shall be in the form of a temporary identity called ‘TPIN’. An email message with details for accessing ACES will be sent to the email id available in Assessee’s registration details in SACER/SAPS. The message would contain a hyperlink to User Name selection screen in ACES. TPIN number, password for the Assessee. Assessee will have to **click on the hyperlink provided in the email received** which will directly go to the ACES application.

Using this ‘TPIN’ and the password, he can log on to ACES. Once logged in for the first time, he will be requested to change his user name and password, with which he will then access ACES in future. Remember the Login once chosen cannot be changed again.

This ‘TPIN’ and a password have been e-mailed in past to the email ids available with the department. In case you have not yet received your TPIN and password, your email id may not be updated in the ACES database. For providing the department his email address, the assessee should fill up the details in a Declaration form (copy enclosed). In the said declaration form, he is required to fill in details such as his Name, STP code, constitution and email address. He would be required to fill it up and deliver/post it to his Division/ Range Office. The form can also be downloaded from our website [http://www.servicetaxdelhi.gov.in](http://www.servicetaxdelhi.gov.in) and thereafter clicking on “**Logging on to ACES**” and then form. The email shall be updated in the ACES database and an email communicating the TPIN shall be sent to the email id of the assessee as provided by him.
DECLARATION FORM FOR ACES

NAME of Registered Assessee: ________________________________

STC (Service Tax Code/ Registration Code): ________________________________

1. Division: (Please tick) ( I ) ( II ) ( III – Gurgaon ) ( IV - Faridabad )

2. Range: (Please mention Range Number) _________________

3. Email id: ________________________________

4. Repeat Email id: ________________________________

5. Constitution of your Firm: ________________________________
   (Proprietorship / Partnership / Registered Public Limited Company / Registered Private Limited Company / Registered Trust / Society / Co-operative Society / Others)

6. Contact Person Name: ________________________________

7. Contact Number: ________________________________

I,______________________ hereby declare the I am duly authorized by M/s - ________________________________ to sign this declaration and the contents of this declaration are true and correct.

(Signature)

Name: ________________________________

Designation: ________________________________

Date: ________________________________

To (Please send to the concerned jurisdictional Division)

ASSISTANT COMMISSIONER OF SERVICE TAX, DELHI
DIVISION I, 37, NEHRU PLACE, NEW DELHI (div1.stdelhi@nic.in)
Or
ASSISTANT COMMISSIONER OF SERVICE TAX, DELHI
DIVISION II, BLOCK NO. 11, 7TH FLOOR, CGO COMPLEX, NEW DELHI (div2.stdelhi@nic.in)
Or
ASSISTANT COMMISSIONER OF SERVICE TAX, DELHI
DIVISION III (Gurgaon), UDYOG VIHAR, PH-V, GURGAON (div3.stdelhi@nic.in)
Or
ASSISTANT COMMISSIONER OF SERVICE TAX, DELHI
DIVISION IV (Faridabad), NEW CGO COMPLEX, NH-IV, FARIDABAD (div4.stdelhi@nic.in)