

आयुक्त का कार्यालय, केन्द्रीय उत्पाद शुल्क एवं सेवाकर आयुक्तालय, राजकोट

“सेंट्रल एक्साइज़ भवन” रेसकोर्स रिंग रोड, राजकोट- ३६० ००१

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE
& SERVICE TAX, RAJKOT

"Central Excise Bhavan", Race Course Ring Road, Rajkot – 360 001

Phone : 2441980, 2441982

Fax : 0281-2453020

2457735, 2442030

E-mail : centechraj@yahoo.com

TRADE NOTICE No. 27/2013 -S.T.

Rajkot, dated the 20. December, 2013.

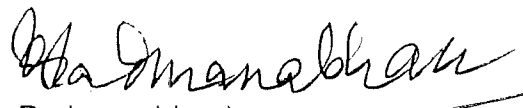
Sub.: Lowering of the threshold for e-payment to rupees one lakh.

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 22nd 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 utilizing 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 number 15/2013 – Central Excise (N.T.) dated 22nd November, 2013.

3. Both these notifications shall come into effect from 1st January, 2014.

4. All the members of Regional Advisory Committee and the Trade Associations / Chamber of Commerce are requested to bring the contents of this Trade Notice to the knowledge of their constituent members for information, guidance and vide publicity.


(V. Padmanabhan)
Commissioner. 20/12/13

F. No. IV/8-5/MP/2013

Date : 20.12.2013

Place : Rajkot.

Copy to :-

11. The Members of Associations / Trade / Industries.
12. The Chief Commissioner, CCE, Ahmedabad Zone, Ahmedabad.
13. All Additional Commissioners, CCE, Rajkot
14. All Deputy/Asstt. Commrs., CEX/S.T., Rajkot
15. All Section / Range Offices as per mailing list.