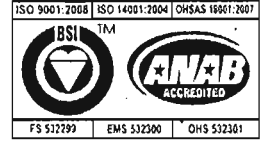




**CENTRAL WAREHOUSING CORPORATION**  
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD-Taxation/STC/12-13

16<sup>th</sup> October 2012

**Service Tax Circular # 64**

**Subject = Submission of Quarterly Service Tax Return**

The Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Custom has vide Service Tax Notification No. 47/2012 dated 28<sup>th</sup> September 2012 has inserted a new Proviso to Rule 7 (2) of the Service Tax Rules, 1994, which requires the Service Tax Return for the period 01.04.2012 to 30.06.2012 (First Quarter) to be filed on or before 25<sup>th</sup> October 2012. Subsequently, vide Order No. 3/2012 dated 15<sup>th</sup> October 2012, the Date of filing of Service Tax Return for the above period i.e. 01.04.2012 to 30.06.2012 has been extended to 25<sup>th</sup> November 2012.

In the subsequent order, the Department has also notified that the New Service Tax Return in Form ST-3 in a Quarterly Format shall be made available on ACES shortly before the Due Date, i.e. 25<sup>th</sup> October 2012.

Copies of above both the Notification and the Order are attached herewith.

Receipt of this Circular may be acknowledged and its Contents be brought to the Notice of all concerned for Compliance.

This issues with the Approval of the GM (F&A).

  
(Sushil Jain)  
AGM (Finance)

**Distribution to:**

1. All the Regional Managers of CWC.
2. All the Executive Engineers in-charge of all the Construction Cells of CWC.
3. All the AGMs/Managers/(Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all Regional Offices & Construction Cells of CWC.

**Copies for information to:**

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in the Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PS to Managing Director, CWC, CO, New Delhi.
4. PS to Director (Pers)/Director (MCP)/Director (Fin), CWC, Corp. Office, New Delhi.
5. SPA to CVO/ OSD (Recovery)/GM (F&A)s, CWC, Corp. Office, New Delhi.
6. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

**Corporate Office:** Warehousing Bhawan, 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016 Telefax No. 26512788 Email ID :sushiljain.cwhc@nic.in

F.No.137/99/2011-Service Tax  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 15th October, 2012

ORDER NO: 3/2012

In exercise of the powers conferred by sub-rule(4) of rule 7 of the Service Tax Rules, 1994, the Central Board of Excise & Customs hereby extends the date of submission of the return for the period 1<sup>st</sup> April 2012 to 30<sup>th</sup> June 2012, from 25<sup>th</sup> October, 2012 to 25<sup>th</sup> November,2012.

The circumstances of a special nature which have given rise to this extension of time are as follows:

- a) ACES will start releasing the return in Form ST3 in a quarterly format, shortly before the due date of 25<sup>th</sup> October,2012.
- b) This will result in all the assesses attempting to file their returns in a short time period, which may result in problems in the computer network and delay and inconvenience to the assesses.

(S.M. Tata)  
Commissioner Service Tax  
Central Board of Excise and Customs

To

Chief Commissioners of Central Excise & Customs(All)  
Chief Commissioners of Central Excise(All)  
Director General of Systems  
Director General of Service Tax  
Commissioners of Service Tax (All)  
Commissioner(DPPR)  
Additional Directors General Systems( All)

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 47/2012-SERVICE TAX

New Delhi, the 28th September, 2012  
6 Asvina, 1934 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(Fourth Amendment) Rules, 2012.  
(2) They shall come into force on the date of their publication in the Official Gazette.
  
2. In the Service Tax Rules,1994, in rule 7, in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the Form ‘ST-3’ required to be submitted by the 25<sup>th</sup> day of October, 2012 shall cover the period between 1<sup>st</sup> April to 30<sup>th</sup> June, 2012 only.”

F.No 341/21/2012-TRU

(Rajkumar Digvijay)  
Under Secretary to the Government of India

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification No. 2/94-ST, dated 28<sup>th</sup> June, 1994 vide number G.S.R 546(E), dated the 28<sup>th</sup> June, 1994 and were last amended by notification No 46/2012-Service Tax, dated the 7<sup>th</sup> August 2012 , vide GSR 622 (E) dated the 7<sup>th</sup> August 2012.