



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



By Speed Post / Email

No. CWC/FD-Taxation/ST (Gen)/12-13

672B

28th November, 2013

Service Tax Circular # 75

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

Subject = Amendment in Rule 6(2) of Service Tax Rules, 1994.

Rule 6(2) of STR, 1994 specifies the manner of payment of Service Tax. Proviso to such rule provide that " Where an assessee has paid a total of service tax of Rupees Ten Lakh or more including the amount paid by utilization of Cenvat Credit, in the preceding Financial Year, he shall deposit the Service Tax liable to be paid by him electronically through internet banking".

CBEC vide notification no. 16/2013 amended the above proviso to substitute the words from Rs. Ten Lakh to Rs. One Lakh. Accordingly now **all the Regional Office/ Construction cells and CO are required to deposit the service Tax liable to be paid by them electronically through internet banking if they have paid a total of service tax of Rupees One Lakh or more including the amount paid by utilization of Cenvat Credit, in the preceding Financial Year i.e. 2012-13.**

Receipt of this Circular may be acknowledged and its Contents brought to the notice of all concerned for scrupulous compliance.


(A.S. Gopalan)

Dy. Gen. Manager (F&A)

Copies for information to:

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in 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, CO, New Delhi.
5. PS 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.