

F. No. 137/22/2012 – **Service Tax**
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

New Delhi, the March 2012

Subject: Harmonisation of Service Tax and Central Excise Registration – reg

The attached document is a draft circular containing details of proposed amendments to be carried out in Central Excise Rules 2002 and Service Tax Rules 1994 in order to streamline the process of registration. These changes are as proposed in the Budget 2012 and mentioned in para E.1 of D.O. letter F. No 334/1/2012-TRU dated 16.03.2012 and its Annexure C. The draft is being placed in public domain for widest possible circulation and an extensive debate from all stakeholders in trade and industry as also from all the field formations of the department. All suggestions and feedback from Trade as well as Field formations, may please be emailed at kapurrk@hotmail.com to Shri R. K. Kapur, OSD (Service Tax), CBEC (Telefax. 011-23095387) not later than 30.04.2012. The feedback and suggestions received would be considered for revising the amendments.

[Encl: as above](#)

Circular No / /2012-CX
Circular No / /2012-ST

F.No.137/22/2012-Service Tax
Government of India
Ministry of Finance

Department of Revenue
Central Board of Excise and Customs

New Delhi the, March 2012

To,

All the Chief Commissioners of Central Excise and Service Tax
The Director General (Inspection, System, Audit & Central Excise Intelligence)
All the Commissioners of Central Excise
All the Commissioner of Service Tax

Sir,

Subject: Harmonization of Service Tax and Central Excise Registration.

Following formats have been prescribed for filing an application for registration under Central Excise or Service Tax:

S No	Form No	Applicable to
1	A-1	Application for Central Excise Registration
2	ST-1	Application for Service Tax Registration

2.0 It is proposed to prescribe a common application format (as per Annexure 1) for seeking registration under Central Excise as well as Service Tax.

3.0 It is also proposed to revisit the process of registration under both Central Excise and Service Tax to amend procedures prescribed in respect of registration.

4.0 The changes proposed in respect of Registration processes are as follows:

a. Following documents or any other document as may be prescribed by the Board, are to be submitted along with the application for registration or at the time of verification of the premises to be registered:

i. Self attested copy of the Certificate of Incorporation of the company, Partnership Deed, certificate of registration of Society, as the case may be.

ii. Details of the premises along with copy of ownership document, lease deed etc.

iii. Self Verified ground plan.

iv. Photocopy of the PAN Card, CIN (Company Identification Number) issued under Companies Act, 1956.

v. Photocopy of the documents relating to the Bank Accounts of the Business.

b. Registration process as at present will be automated through ACES wherein

the registration certificate is generated immediately after completion of data entry.

- c. If person making an application for registration intends to get registration for more than one premise then he shall make a separate application for each premise. However in case of Service Tax the applicant may opt for Centralized registration at one premise from where centralized billing or accounting is done.
- d. Whenever there is any change in the information submitted by the registrant he shall intimate about the change by logging on to the ACES website within thirty days of such change.
- e. Registration granted shall be permanent till the time it is either surrendered or cancelled by the Proper Officer.
- f. Cancellation of the registration can be done either on the request of assessee when he surrenders the registration or suo motto by the department after following the principles of natural justice. Before cancellation, the Proper Officer shall verify with regard to the pending dues and other pending matters against the assessee and take appropriate action. Thereafter the registration shall be cancelled. Cancellation in no way shall absolve the person from any of the legal liabilities created on him in the past.
- g. Cancellation of the registration on surrender of registration:
 - i. Registrant can at any time surrender his registration.
- h. Cancellation of the registration suo motto by the department
 - i. The cancellation of registration is not punitive measure. For the offences committed under the Central Excise Act, 1944, or Chapter V of the Finance Act, 1994, proper action should be taken against the registrant for the offences committed under the relevant penal provisions in the Central Excise Act, 1944 or the Chapter V of the Finance Act, 1994.
 - ii. Cancellation of the registration shall be only on account of non-filing of the returns for a specified period that is:-
 - Ø 6 months for normal assessee and 12 months for assessee availing value based exemption for Central Excise registrants,
 - Ø 12 months for Service tax registrants.
 - iii. For the suo motto cancellation of the registration the proper officer shall issue a notice to the registrant indicating the grounds for cancellation. After allowing him the opportunity to make representation against the said notice and following the principles of natural justice cancel the registration granted.
 - iv. Since Cancellation is not punitive, it will not debar the person from making fresh application for registration when he desires to restart the

business.

i. On cancellation of the registration, the fact about cancellation of the registration shall be published and put in public domain so as to avoid any misuse of the cancelled registration.

5.0 You are requested to circulate the contents of this circular along with the revised format of the return amongst the officers and trade formations in your jurisdiction and solicit their comments on the proposed amendments.

6.0 You may forward your comments on the formats and proposed amendments by e-mail at kapurk@hotmail.com latest by 30th April 2012.

7.0 Hindi version of the circular will follow.

Yours faithfully

OSD (Service Tax)
CBEC, New Delhi