

**-COPY OF-
SERVICE TAX CIRCULAR
NO.135/6/2011-ST
Dated: April 20, 2011**

Subject: Service Tax Audit Manual 2011 – reg .

The existing Service Tax Audit Manual has been in use since 2003. With experience gained while conducting audits and rapid change in service tax law over the years, growth in service tax categories, assessee base as well as revenue, a need was felt to update the manual. The Board had set up a Working Group in 2009. The manual prepared by the Working Group was discussed in Board meetings for considering the various amendments and proposals to be included in the manual. The Board has since approved the Service Tax Audit Manual 2011 and will be circulated by the Directorate General of Audit. All Service Tax audits should henceforth be carried out in accordance with the principles laid down in the said Manual and the extant prevalent instructions. This Manual is for the use of departmental officers only.

2. Any suggestions for improvement, shortcomings, corrections and feedback pertaining to the said Manual should be brought to the notice of Directorate General of Audit.

Dy. No.116/Commr. (ST)/2009

**(Deepankar Aron)
Directorate (Service Tax)**