

1.Change in constitution of assessee

<u>Previous form</u>	<u>New form</u>
1. Proprietorship	1. Individual / Proprietary
2. Partnership	2. Limited Liab. Partnership
3. Registered public ltd. co.	3. Registered Public co.
4. Registered pvt. Ltd. co	4. Registered pvt. Ltd. co.
5. Registered trust	5. Registered trust
6. Society/co-operative society	6.Society / co-operative society
7. Others	7. A Firm
	8. HUF
	9. Government
	10. AOP / BOI, whether incorporated or not
	11. A Local authority
	12. Every artifitial judicial person, not falling within any of the preceding categories.

2.Capacity of Assessee

<u>Previous form</u>	<u>New form</u>
1. A Service provider	1. Service provider u/s 68(1)
2. A Service receiver liable to make payment of service tax	2. Service receiver u/s 68(2)
	3. Service provider under partial reverse charge under proviso to section 68(2)
	4. A service receiver under partial reverse change under proviso to section 68(2)
	5. If covered by point (3) above then the percentage of ST payable as provider of service
	6. If covered by point (4) above, then the percentage of ST payable as recipient of service.