

Delhi Service Tax cancels 1000 Online Registrations

NEW DELHI. Service Tax Commissionerate Delhi has cancelled over 1000 service tax registrations obtained online by the service providers vide Trade Notice No.3/ST/2010 on the ground either no hard copy of documents is submitted or the documents have been submitted after considerable lapse of time. Though the service tax registration number is allocated Online by creating a user id and password on website www.aces.gov.in and filling Online Registration form ; the service providers are required to submit the copies of following documents with the service tax office which have been prescribed by Commissioner Service Tax vide Trade Notice No.15/ST/2009 dated 22.9.2009

- a. Copy of PAN card of the assessee,
- b. Residential addresses of proprietor/partners,
- c. Memorandum of Association/Partnership deed,
- d. Power of Attorney in respect of the Authorised Signatory, his name & Address details.
- e. **Proof of address of the premises for which single/ centralised registration is being taken** (Col 6 of ST-1). A copy of telephone bill, electricity bill, rent agreement in the name of the proprietor/ partnership firm (in case of proprietary/partnership concern) or document issued by any of the Central/State Government Department e.g. Income Tax / Sales tax / Registrar of Companies etc.

Further the following documents are also required to be submitted for Centralised Registration:

- i) A duly notarised affidavit of the Company Secretary/MD/CEO or Partner or Proprietor, certifying that the assessee is keeping Centralised accounting or Centralised billing at the premises mentioned in column 6 of ST-1 under sub rule (2) and (3A) of rule of the Service tax Rules, 1994 (i.e for premises where centralised registration is being sought.) and that the addresses of the premises are as per the list provided,

ii) Where the number of branches is less than 10 in number per application/ amendment, the assessee may submit an affidavit, as mentioned in 3(i) above certifying that the list of addresses mentioned in Column 5 of the ST-1 are correct or provide proof of address as per 2(e) above.

Further, there is no need to submit all the above documents for addition/deletion of any service/branch - if already submitted to the Department earlier. However, in case of addition of new premises, the same may be mentioned in affidavit as mentioned in 3(ii) above.

OFFICE OF THE COMMISSIONER OF SERVICE TAX
IAEA HOUSE, 17-B, I.P.ESTATE, M.G.MARG, NEW DELHI
C.NO.IV/(16)/Hqrs/ Tech./ST/02/Pt/08

Dated : 22 September, 2009

Trade Notice 15/ST/2009

1. Attention is invited to the documents required to be submitted alongwith the ST-1 application for the purpose of registration of service tax assessees. The following documents will be accepted for the proof of address and for establishing identity constitution of company.

2. The following documents are required to be submitted in case of **Single/Centralised Registration:**

Copy of PAN card of the assessee,

Residential addresses of proprietor/partners,

Memorandum of Association/Partnership deed,

Power of Attorney in respect of the Authorised Signatory, his name & Address details.

e. **Proof of address of the premises for which single/ centralised registration is being taken** (Col 6 of ST-1). A copy of telephone bill, electricity bill, rent agreement in the name of the proprietor/ partnership firm (in case of proprietary/partnership concern) or document issued by any of the Central/State Government Department e.g. Income Tax / Sales tax / Registrar of Companies etc.

3. Further documents for Centralised Registration:

- i) A duly notarised **affidavit** of the Company Secretary/MD/CEO or Partner or Proprietor, certifying that the assessee is keeping Centralised accounting or Centralised billing at the premises mentioned in column 6 of ST-1 under sub rule (2) and (3A) of rule of the Service tax Rules, 1994 (i.e for premises where centralised registration is being sought.) and that the addresses of the premises are as per the list provided,
- ii) Where the number of branches is less than 10 in number per application/ amendment, the assessee may submit **an affidavit**, as mentioned in 3(i) above certifying that the list of addresses mentioned in Column 5 of the ST-1 are correct or provide proof of address as per 2(e) above.

4. Further, there is no need to submit all the above documents for addition/deletion of any service/branch - if already submitted to the Department earlier. However, in case of addition of new premises, the same maybe mentioned in affidavit as mentioned in 3(ii) above.

5. The authorised signatory of the applicant should ensure that all the columns in the ST-1, including the declaration, are duly completed. The entries should be correctly and legibly filled in order to avoid delay in issuance of the registration. Only legible copies of the documents be submitted to the department.

COMMISSIONER
(SERVICE TAX)

OFFICE OF THE COMMISSIONER OF SERVICE TAX

17-B, IAEA HOUSE, M.G. MARG, I.P. ESTATE,

NEW DELHI - 110 002

C.No. IV(16)Hqrs/Tech/CR//Misc./02/(1) pt./08

Dated: 06-10-09

Corrigendum

In a partial modification of Trade Notice No.15/09 dtd. 25-09-09 para no. 2(d) & 3 (ii) may be read as -

2(d) Power of attorney / Board resolution in respect of authorized signatory, his name & address details.

3(ii) However in case the number of branches is less than 10 in number per application /amendment , then the assessee can exercise an option to submit an affidavit, as mentioned in 3 (i) of the trade notice no. 15/09, certifying that the list of addresses mentioned in column 5 of the ST-1 are correct OR providing proof of addresses as per 2 (e) above.

Commissioner
(Service Tax)