

## Modified service tax return forms now available

The Revenue Department today said the modified service tax return Form for the quarter April-June is now available on the ACES website.

"Modified version of the Service Tax Return (ST3) for the quarter April-June, 2012 is now available for uploading to ACES... It is available in 'downloads' section (<http://www.aces.gov.in>) in offline version only and not online version," the Central Board of Excise and Customs (CBEC) said. You can also download by clicking the below link:

<http://aces.gov.in/download.jsp>

It further said this new ST 3 Return will be only for the period April-June, 2012, when Negative List was not introduced.

The Department had extended the deadline to file return for the first quarter by one month to November 25 as the modified ST3 forms were not available. The earlier last date was October 25.

As per the Service Tax Rules, the half yearly return is to be filed by October 25, 2012.

However, in view of the implementation of the 'negative list' concept in Service Tax from July 1, 2012, the return filing cycle of six months (April-September, 2012) has been split, the CBEC added.

Assessees will have to provide data for the second quarter in a revised format. "The revised format of the return and the last date for filing it will be indicated separately," CBEC said.

Under the new concept, all services except those in the 'negative list' are taxed.

The government aims to collect Rs 1.24 lakh crore from service tax this fiscal as against Rs 95,000 crore in 2011-12.

The service tax collection was Rs 60,000 crore during April-September period.

Service tax has also been imposed on railways from October 1.

*(Economic Times)*