

**SECTION 69 OF THE FINANCE ACT, 1994 READ WITH RULE 4 OF THE
SERVICE TAX RULES, 1994 - REGISTRATION - PROCEDURE AND
DOCUMENTS REQUIRED IN RESPECT OF CENTRALISED REGISTRATIONS**

TRADE NOTICE NO. 3/2011-12-ST, DATED OCTOBER, 2011

Attention of the trade is invited to Trade Notice No. 25/2005-ST dated - September 2005 issued by this office where in the procedure for submitting application for Centralised registration under Rule 4(2)(iii) of Service Tax Rules, 1944 (as amended) was laid down.

2. The existing procedure and documents required to be filed along with application for Centralized Registration has been reviewed. In order to simplify the procedure and to follow the uniform practice in all the Divisions, a new procedure has been devised. The salient features of the new procedure are given below:

- (i) A Service Provider desiring to obtain Centralized Registration for the first time for all their branches or converting from single registration/s to Centralised Registration, shall make an online application in ST-1 Form on the website www.aces.gov.in. After making online application, the print-out of the ST-1 application along with required documents as given in Annexure -I, shall be filed to the office to the jurisdictional Divisional Deputy/Assistant Commissioner.
- (ii) Along with the application, details of the Branches to be included in the Centralized Registration and other relevant information like details of Show Cause Notices pending adjudication, pending appeals, Audit conducted, Court cases etc. for each branch (which is an existing Service Tax registered assessee) should also be filled. These information are required to be given in Annexure- II. After grant of Centralized Registration, copy of said Annexure shall be sent by the Divisional Officer to the respective jurisdictional Service Tax office-in-charge of erstwhile branch office, to transfer the relevant records to this office for taking further action and to update the records. Applicants are requested to be careful in providing full and correct information. In case of incomplete or wrong information, the Centralized Registration may be considered for cancellation.
- (iii) It is clarified that in terms of provisions of Rule 4(2)(iii) of the Service Tax Rules, 1944 (as amended), the Centralized Registration can be requested only in the cases where there is system of Centralized Billing or Centralized Accounting system. The assessee shall provide a write-up stating as to how they are satisfying the condition of Centralized Billing or Centralized Accounting. For this purpose, certain information are also required to be filled, as per Annexure - III of the trade notice.
- (iv) Further, the assessee seeking the Centralized Registration shall file an Undertaking on their Letter Head as per Annexure - IV of the Trade Notice. The main purpose of the said Undertaking is that after obtaining Centralized Registration, the assessee shall be bound to produce the required information to the Department for taking necessary action like issue of Show Cause Notice or conducting Audit, etc.

- (v) As a measure of simplification, it is clarified that branches for which registration has already been obtained, no further documents regarding address proof would be called for, in case the address remains the same, as found available on Registration Certificate namely ST-2.
- (vi) After the Centralized Registration is granted, the assessee shall surrender their single registration in respect of each branch and intimate to the jurisdictional Divisional Assistant Commissioner/Deputy Commissioner within a period of two months. They will also inform to the AC/DC, Service Tax, under whose jurisdiction Centralized Registration has been given, the amount of Cenvat credit lying in balance in each branch, on the date of obtaining the Centralized Registration, with a period of 15 days of obtaining the Centralized registration.
- (vii) In case of application for amendment in Centralized Registration Certificate, required documents to be filed have been given in Annexure -V.
- 3.** Till the date of communication of granting of Centralized Registration, the assessee should continue to make service tax payment to the existing jurisdictional office and follow procedure as provided in the law for each of the premises regularly.
- 4.** The Authorized 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 should be submitted to the department.
- 5.** All the Trade Association/Chamber of Commerce and the Member of the RAC are requested to bring this to the notice of their members/constituents.

Annexure-(I)

LIST OF DOCUMENTS AND THE CHECK-LIST FOR APPLICATION OF CENTRALISED REGISTRATION

(For fresh Centralised Registration or conversion from single registration to Centralized Registration)

Sr. No.	PARTICULARS	YES/NO	PAGE No.
1	Print out of the filled in ST-1 duly signed by the Director/partner/proprietor/authorized person at the end of the application,		
2	Information with regard to the branches for which single registration has already been taken as per Annexure-II.		
3	Documents Required for new branches and Centralized Registration office which is not registered with Service Tax Deptt:		

	<p>a. List of new branches, which are not registered so far (Name and Address of branches sought to be centrally registered).</p> <p>b. Name and Address of the place from where centralized accounting/billing is sought to be done</p> <p>c. Address proof of (a) and (b) above.</p> <p>(No address proof required for existing branches, for which ST-2 Certificate has been issued, if address remains the same as per the existing ST-2. Address proof is required only for branches and office which are not registered with service tax department)</p>		
A.	<p>Proof of Address : Two documents are required. One document for each category A & B is required.</p> <p>Any one of the following documents :</p> <ol style="list-style-type: none"> 1. Land line Telephone Bill not older than 3 months, 2. Electricity Bill not older than 3 months, 3. Copy of Bank Account statement showing the name of the applicant and address of the premises as mentioned with application, not older than 3 months, 		
	<p>AND</p>		
B	<p>(I) Any one of the following documents: In case of self owned property any document like Annual tax payment receipt showing name of applicant, or copy of sale deed etc. may be provided.</p> <p>(II) In case of a rented premises :</p> <p>(a) Leave License/rent agreement or rent receipt of Registered Co. Op. Housing Society, at least for a tenure not less than one year from the date of application for Registration, and in case the Annual Rent amount payable is more than Rs. 10 Lakhs, the Service Tax Registration number of owner</p> <p>OR</p> <p>(b) In case the Leave License Agreement or Rent Receipt is not made in the name of the applicant and the Lessee is related /associate person of the tenant/lessee, then the Rent Agreement between original lessor and applicant shall be produced along with following document/details</p> <ol style="list-style-type: none"> (i) Relationship between applicant and lessee/tenant, and (ii) No objection Certificate for carrying out the business of applicant from the owner of the premises, and 		

	<p>(iii) Photo ID proof of the person giving NOC <i>i.e.</i>, owner of the premises, and</p> <p>(iv) If the Annual Rent payable by applicant to lessee/tenant and in case Annual Rent is more than Rs. 10 Lakhs, the Service Tax Registration Number of lessee/tenant,</p>		
4	<p>Details of the Director/ Partners / Proprietors/Authorized Signatory</p> <p>(a) Name and address of the Directors / Partners /Proprietor, (Note II),</p> <p>(b) Name and address of Authorised signatory (Note I),</p> <p>(c) Copy of PAN Card of (a) &(b) above,</p> <p>(d) Identity Proof of (a) & (b)(submit any one of the following).</p> <ol style="list-style-type: none"> 1. Passport, 2. Voter Identity Card, 3. Driving Licence, 4. Bank Passbook showing name and address, along with photograph, <p>Note - I) In case of Authorized Signatory please submit the Authorisation by the Partner/Proprietor/Director of the Firm. In the case of a Company, please submit Board Resolution,</p> <p>Note - II) In case of partnership Firm, Company under the Companies Act or Association of persons (Like Trust), Co-operative Societies, please give the identity proof and copy of PAN documents only for 3 partners/directors/trustees, who are actively involved in running the affair of business</p>		
5.	Copy of PAN Card of the applicant -		
6.	<p>Details of the three major Bank Accounts of the Applicant (attach photocopy of blank cheque)</p> <p>(a) Name of the Bank and Address</p> <p>(b) Account Number</p>		
7.	Questionnaire for Centralized Accounting/Billing in Annexure III		
8.	Undertaking in Annexure IV.		

ANNEXURE-II

INFORMATION WITH RESPECT TO BRANCHES WHICH ARE ALREADY REGISTERED WITH SERVICE TAX

(1) Details of branches for which S.T. registration has been taken (Please give the details in the table below)

Address of Branches	STC No. (Please also attach copy of ST-2)	Address of jurisdictional C.Ex./Service Tax Authorities (Commissionerate, Divn, Range)	Date of Registration	Date and Period for which last ST-3 return filed	Closing balance of CENVAT credit as per last ST-3 return filed (as per col. 5)
1	2	3	4	5	6

(2) Details of SCN issued which are pending adjudication-

Address of Branches	STC No.	SCN No. & Date	Period covered	Issue in brief	Amount demanded (in Rs.)	Authority to whom SCN is answerable i.e., Comm., /ADC /JC/DC/AC/Supdt.
1	2	3	4	5	6	7

(3) Whether any case is pending with Appellate Authorities/Court. If yes, provide following details with regard to each authority as mentioned below, in the prescribed format as under: Authorities

- a. Commissioner (Appeals),
- b. Tribunal,
- c. Settlement Commission,
- d. High Court,
- e. Supreme Court,

Address of Branches	STC No.	Order No. & Date appealed against	Authority and place where appeal is pending	Issue in brief	Amount demanded (showing duty & penalty separately)		Date of filing appeal	If filed with Stay Application, the Stay Order No. & date,
					S. Tax	Penalty		
1	2	3	4	5	6		7	8

(4) Details of cases which have been decided and where No appeal has been filed,

Address of Branches	STC No.	Order No. & Date	Issue in brief	Amount confirmed (in Rs.)	Whether S. Tax/interest/penalty paid, if yes, the amount thereof
1	2	3	4	5	6

(5) Whether audit has been conducted by Service Tax/Central Excise authorities of the concerned Branch. If yes, provide following details for all branches :

Address of Branches	STC No.	Whether Audited or not	If audited, period covered in Audit	If audited, Audit Report and Date (enclose copy)
1	2	3	4	5

(6) Whether Audit has been conducted by CERA for the Branch? If yes, provide following details Branch wise:

Address of Branches	STC No.	Whether Audited or not	If audited, period covered in Audit	Audit Report and Date (enclose copy)
1	2	3	4	5

(7) Branch wise details of any investigations initiated against the said branch on the issue of Service Tax where search has taken place or statement has been recorded. Please furnish details.

Annexure-III

QUESTIONNAIRE FOR CENTRALISED ACCOUNTING/BILLING Please state Yes or No in the space provided for each of the Questions

1. Reasons for Centralized Registration:

-Centralised Billing Yes/No

-Centralised Accounting Yes/No

2. Whether bills or invoices are raised at branch office : Yes/No

3. Whether all bills or invoices relating to business of all branches are/would be raised at proposed Centralised Registration premises, Yes/No

4. (i) If the bills/invoices are raised at branches, whether these are/would be sent to proposed Centralized Registration premises for accounting purpose, Yes/No

(ii) If yes, frequency of sending-Monthly/Quarterly/ Half yearly/Annually-

5. Whether the following financial records/documents are/would be maintained and kept at proposed centralized office:

(i) All the sales invoices / receipts Yes/No

(ii) Debtors and Creditors ledgers Yes/No

(iii) General ledgers Yes/No

(iv) Journal Vouchers Yes/No

6. Whether you are having SAP/ERP or other similar accounting software whereby all accounting transaction, entered at branch level automatically get entered in the Central Server, (You may give brief write-up on basic features of said software) Yes/No

7. Whether CENVAT Credit taking documents including of branches are/would be kept at the centralized office or not: Yes/No

8. Please explain in brief the Accounting system followed by you to justify your claim that you are following Centralized Accounting system.

9. The above information should be certified by the Company Secretary or a Chartered Accountant. (Statutory or Internal)

[Note: For above information, wherever the word 'ARE' or 'WOULD BE' has been used, please cancel the word which is not applicable]

Annexure-IV

UNDERTAKING

(on the letter head of applicant)

I/We, M/s. _____ (Name & Address) hereby undertake that on being acceptance of my/our application dated _____ for centralised registration in term of proviso to rule 4(2)(iii) of Service Tax Rules, 1994 read with section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

(i) I/ We agree that a proper branch wise record of all the bills/invoices/challans issued and contract entered into by each branch and the proper accounting of all the

transaction shall be maintained at our proposed centralized registered office and will make available to the Department as and when called for;

- (ii) I/We agree that all the records namely invoices/bills/Cenvat avilment documents and other financial records for the past five years for all the branches would be kept at the centralized registered office;
- (iii) I/We shall provide all the documents and information relating to provision of output services, avilment of Cenvat credit and all other relevant financial or other records, at the time of audit and for any other enquiry,
- (iv) I/We agree that the service tax department, either through their local officers or from officers of other Commissionerates may carry out audit at the branch level and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;
- (v) We would provide the information to the Department regarding the activities of the branches including financial information for the purpose of issue of Show Cause Notice or in regard to any enquiry by the Department within 15 days time of receipt of letter by the department;
- (vi) I/We, after communication of granting of Centralized Registration, we shall surrender the single registration for all branches and intimate to the jurisdictional Divisional A.C./ D.C.-in-charge of proposed Centralized Registration within a period of two months;
- (vii) We shall inform the amount of Cenvat Credit lying in balance as on the date of granting Centralized Registration for all branches within a period of 15 days to the jurisdictional Divisional A.C. /D.C. under whose jurisdiction the proposed Centralized Registration falls and seek permission for transfer of the same,
- (viii) We also undertake that we do not have any objection for show cause notice to be adjudicated by the officers having jurisdictions over the Centralized Registered office, where SCN has been issued by and answerable to the Competent Authority having jurisdiction of any of our branches as declared in Annexure-II.
- (ix) We agree to the condition that in case of non-compliance of any of the above mentioned acts or condition or the provisions of the Service Tax law or rules, the Centralized Registration permission may be withdrawn by the department.

Place:

Date:

(Signature)

(Name of Partner/ Proprietor/Director)

(Seal of company)

Annexure-V

**2. CHECK-LIST FOR AMENDMENT IN CENTRALISED REGISTRATION
(Please tick whatever is applicable)**

- a. CHANGE OF ADDRESS OF CENTRALISED PREMISE/BRANCHES.
b. ADDITION/ DELETION OF BRANCHES.
c. ADDITION / DELETION OF SERVICES.
d. Addition/deletion of director/partner/authorized person OR their addresses

Sr. No.	PARTICULARS	YES/NO	PAGE No.
1.	Printout of amendment application as obtained from ACES, duly signed by the Director/Partner/Authorised person		
2.	<p>FOR (a):- (Change of address)</p> <p>(i) For the branches where ST-2 is already taken: Please submit details as per annexure-III.</p> <p>(ii) For new addition of branches or change of Centralized registered office, Please submit details as per Sr. No. 3 of Annexure -I,</p>		
3.	<p>FOR (b) ONLY:- (Addition/ deletion of branches)</p> <p>(a) For deletion, Detail and information of branches being deleted as per Annexure-II</p> <p>(b) For addition of new branch, Details as per serial No. 3 of Annexure -I and a fresh undertaking as per Annexure IV</p>		
4.	<p>FOR (d) ONLY:- (Addition/ deletion of Director/partner or their address)</p> <p>In case of change in address of director/partner/authorized person or addition/deletion of Director/partner etc..</p> <p>(i) Details with Proof of address as given in Sr. No. 4 of Annex. I,</p> <p>(ii) In case of change in Authorised Signatory, please provide details and documents as given in Sr. No. 4 in Annx. I,</p> <p>(iii) Please also produce the documents filed with Registrar of Firms/Registrar of Companies/ Registrar of Societies or like other Govt. authorities intimating the addition/deletion/change</p>		

	of address of Directors/ partners/member, (like Form 32 filed with Registrar of companies)		
5.	It is clarified that for addition/deletion of service, no document other than (1) is required.		

Procedure and documents required in respect of Centralised registrations under Rule 4(2)(iii) of Service Tax Rules, 1994-reg.

LETTER [F.No.V/ST-I/Tech-II/CR/ReviewProcedure/347/11], dated October, 2011

Please refer to the Trade Notice No. 03/2011-12 dated _____ issued by the Commissioner, Service Tax-I, Mumbai, on the above subject matter.

In case of assessee's opting for surrender, it is advised that the surrender application may be accepted in the Form of Declaration along with check list in the format attached herewith (Annexure-VI) for ready reference.

Annexure -VI

5. CHECK-LIST FOR SURRENDER OF REGISTRATION

Sr. No.	PARTICULARS	YES/NO	PAGE No.
1.	Print out of the filled application for surrender with signature of the Director/partner/ proprietor/ authorized person at the end of application.		
2.	Copy of ST-2 issued by the Department.		
3.	Copy of last ST-3 return filed as on the date of surrender.		
4.	Reason for surrender.		
5.	Declaration for the surrender of ST-2.		

FORM OF DECLARATION & SURRENDER OF ST-2

(In terms of sub-rules (7) & (8) of Rule 4 of Service Tax Rules, 1994)

To,

The Superintendent of Service Tax

Sir,

Sub: Surrender of Service Tax Registration ST-2 Certificate _____ for cancellation-reg.

I/We _____ Proprietor/Partner/Director of M/s _____ situated at hereby declare that, I/ We _____ was/were engaged in providing the services, namely from the above said premises. I/ We have paid all the Service Tax and Education Cess along with interest(If applicable) till date.

Neither any Government dues nor any liability/demand of Service Tax/Interest/proceedings are pending against me/us. I/We have also filed the half yearly Returns in the form ST-3 covering the period up to _____.The total turnover of my/our firm/Company for the financial year _____ was amounting to Rs. _____

I/We hereby undertake that if any Government dues are found to be recoverable from us in future and demanded by the Department. I/We shall pay them immediately along with Interest.

I/We hereby surrender the ST-2 Certificate bearing No. _____ for cancellation as I/we cease to provide taxable service and/or availing the exemption under Notification No. _____

Place:

Date:

(Signature)

(Name of Partner/ Proprietor/ Director)