

**-COPY OF-
TRADE NOTICE
NO 03 /2011-SERVICE TAX-I, MUMBAI
Dated 15-09-2011**

Subject:- Mandatory E filing of ST3-ST3A Return by Every Assessee- reg.

1. As per Section 70 of Chapter V of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994 every assessee has to submit the half yearly return in form ST-3 or ST-3A by the 25th of the month following the particular half year.

2. In this regard attention of the Trade is invited to the Notification No. 43/2011-Service Tax dated 25th August 2011 under which the said Rule 7 has been amended.

3. As per the amended Rule 7, with effect from 1st October 2011, every service tax assessee is required to file half yearly return only electronically.

4. A service tax assessee can file return electronically by accessing ACES Web Portal www.aces.gov.in. The said website has hosted LMS (Learning Management System) on the home page. The broad features are given below:-

(i) For login into ACES system, user name and password is required for every assessee. From 15th February 2010 onward, all Service Tax Registrations are issued in the ACES System itself. For all registrations obtained after 15-02-2010, the 11th and 12th digit of their registration number is 'SD'. The said assesses are already mapped into the ACES system, have their user name and password with them and can file their returns electronically. However, the assesses who have obtained their service tax registration numbers before 15th February 2010 under erstwhile SAPS system, would be having their 11th and 12th digit of registration number as 'ST' and they do not have login password and user name for accessing the ACES System in the website. These assesses (who obtained service tax registration prior to 15-02-2010 and whose 11th and 12th digit of registration number is 'ST') should make an application (format enclosed) to the jurisdictional Deputy/Assistant Commissioner who will issue TPIN number i.e. login id password through mail. User name has to be created by clicking hyper link provided in the email. Only after obtaining the TPIN i.e. login password & user name as created by assessee himself after receipt of e-mail from the Service Tax department, these assesses may be in a position to access ACES System and file return electronically.

It is highlighted that service tax return for half year ending 30th September 2011 is required to be filed electronically. Therefore, all assesses who have not obtained login id password and user name for accessing ACES System should immediately apply for the same in the enclosed format.

5. For facilitation of trade, Help Centers are formed at all three Divisions & Headquarter office. Details are given as under

Sr.No.	Division	Telephone No.
1	I	24988040
2	II	22630449
3	III	22611603
4	Hqrs.	22090038

(Computers Section)

6. All the Service Tax Assesses and their Associations are requested to give wide publicity to the Trade Notice amongst their constituent members.

Sd/- 15-09-2011

(SUSHIL SOLANKI)

COMMISSIONER

SERVICE TAX-I, MUMBAI

F.No.I/ST/HQ/ACES/Comp/Implementation/09

Mumbai, the September 2011

To,

The Trade Association (as per mailing list),

Mumbai

Copy to:-

1. Chief Commissioner, Central Excise, Zone-I, Mumbai
2. ADG, Directorate General of Systems, New Delhi.
3. ADG, Directorate General of Systems, Chennai.
4. Commissioner, Service Tax-II, Mumbai.
5. Additional/Joint Commissioner, Service Tax-I, Mumbai

6. Dy./Asth. Commissioner, Division-I,II&III
7. Notice Board
8. Copy for Master File

FORMAT OF OBTAINING TPIN

To, Date:

The Deputy / Assistant Commissioner

Division – _____, Service Tax –I, Mumbai

Sir,

Sub: Issue of 'TPIN' for transaction into ACES for Service Tax

Please refer to the Trade Notice No 03 dated 15-09-2011 issued by Commissioner of Service Tax-I, Mumbai on the above subject. Since I do not have the user id and password for accessing the ACES application for filing of Service Tax Return, Refund Application etc., it is requested to issue TPIN. For this purpose I am submitting the following information:

(i) E-mail ID : _____

(ii) Repeat Email Id in Capital Letter : _____

2. The existing information about my Registration is given below

(a) PAN based Service Tax Registration No.(15 digit).: _____

(b) Name and Address of the assessee: _____

3. It is requested to issue 'TPIN' number immediately on my e- mail as given above

Yours faithfully,

(Signature of the authorized signatory)

Designation:

Name:

Contact Tel. No:

Note: The above Text may either be printed on a plain paper with your office address stamp on it or on a letter head of the firm