

Circular No. 156/7 /2012-ST

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Tax Research Unit)**

153, North Block,
New Delhi, 9th April, 2012

Chief Commissioner of Customs/ Customs and Central Excise/ Central Excise & Service Tax (All), Director General of Service Tax /Central Excise Intelligence /Audit, Commissioner of Customs, Commissioner of Customs/Customs and Central Excise/ Central Excise and Service Tax/ Service Tax (All)

Subject: Service tax paid on taxable services used for export of goods at the post-manufacture stage — electronic refund through the Indian Customs EDI System -- Notification 52/2011-ST - review -- regarding.

A Committee has been constituted with Director General of Service Tax, Smt. Sanghamitra Panda as Chairperson, to review the scheme for electronic refund of service tax paid on taxable services used for export of goods, made operational vide Notification 52/2011-ST dated 30th December, 2011. Other members of the Committee are Commissioner of Service Tax, Mumbai-1, Shri. Sushil Solanki and Director, TRU, Shri. J. M. Kennedy.

2. The Committee has been instructed, as a part of the review, to (a) evolve a scientific approach for the fixation of rates in the schedule of rates for service tax refund; and (b) propose a revised schedule of rates for service tax refund, taking into account the revision of rate of service tax from 10% to 12% and also movement towards 'Negative List' approach to taxation of services. The Committee may interact with/call for data from, the field formations, export promotion councils, chambers of commerce or any other business or industry association, as may be required. The Committee will submit its report to the Chairman, CBEC, before 20/06/2012. Views and suggestions may be posted at the e-mail address: feedbackonstr@gmail.com

3. This Circular may be communicated to the field formations, exporters, chambers of commerce, export promotion councils, through Public Notice/Trade Notice. Hindi version to follow.

F.No. 354/66/2011-TRU

**(Samar Nanda)
Under Secretary, TRU**