



OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER

माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर

NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040

न्यूरी टावर्स, सं. 2054 - I : II एवेन्यू : अण्णा नगर : चेन्नै 600 040

Ph.No.044-26142709 Email ID- chennaioutergsttech@gmail.com

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सी सी. सं./C.No.IV/16/1/2017-CH.Outer -Tech.(Trade Notice) दिनांक/Dated: 05.10.2017

GST TRADE NOTICE NO.17/2017

Subject: Certain Transitional issues arising with respect to payment of service tax after 30th June 2017 - Reg.

Attention of the Trade is invited to the Circular No.207/5/2017-Service Tax dated 28.09.2017 issued by the Central Board of Excise and Customs, Service Tax Wing, wherein clarifications have been issued on the following issues, which are reproduced hereunder.

2.0 Reflection of transitional credit arising out of payment of service tax on reverse charge basis after 30th June 2017 and by 5th/6th July 2017

2.1 Instances have been brought to the notice of the Board about certain assesseees, who had chosen to wait till 5th / 6th July 2017 to make the payment of service tax on reverse charge basis, instead of paying the same by 30.06.2017. These cases would be ones where the service was received before 01.07.2017 and payment for the value of the service was also made before 01.07.2017. Since the input tax credit in cases of payment under reverse charge would be available only after payment of service tax, these assesseees had doubts as to whether the details of credit should be included in the return in Form ST-3 or in Form GST TRAN-I.

2.2. The matter has been examined by the Board. In such cases, details of credit arising as a consequence of payment of service tax on reverse charge basis after 30th June 2017 by 5th/6th July 2017, the details should be indicated in Part I of Form ST-3 in entries, 13.1.2.6, 13 2.2.6 and 13 3.2.6. Linked entries should be made in Part H of Form ST-3. In case the return has already been filed by or after the due date, these details should be indicated in the revised return, the time for filing of which is 45 days from the date of filing of the return.

2.3 It is necessary to give compliant assesseees who had filed their ST-3 return by the due date or some days later, an immediate and viable window in which a revised return can be filed consequent to the issue of this instruction. Hence all ST-3 returns for the period 1-4-2017 to 30-6-2017 which have been filed upto and inclusive of the 31st day of August 2017, shall be deemed to have been filed on 31-8-2017. This will give all such assesseees some more days to file a revised return, if necessitated. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in Form GST TRAN-1. It may be noted that as on date, GST TRAN-1 can be filed upto 31-10-2017 and can also be revised.

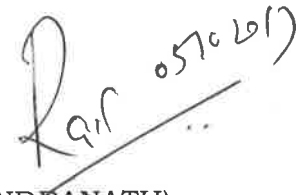
3.0 Payment of service tax on or after 1-7-2017 as a consequence of detection of evasion or any other circumstances

3.1 This issue will arise only in the case of assesseees who were not registered under ACES . It may be recalled that in the registration module of ACES, there is a category of "non assessee registration". This may be used to obtain registration and make payment of service tax. Any difficulty in this regard may be resolved with the office of the Additional Director General, Directorate of Systems and Data Management, Chennai .

4. This Trade Notice is being issued to sensitise the trade and field formations about the contents of the aforesaid referènces.

5. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

6. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



(G.RAVINDRANATH)
COMMISSIONER

To

1. As per Mailing List (Trade & Department)
2. The Superintendent, Computer Section, Chennai North Commissionerate for uploading in Official website.

Copy submitted to:

3. The Principal Chief Commissioner of GST & C.Ex., Chennai-34