



OFFICE OF THE PRINCIPAL COMMISSIONER

CGST and CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE – 452 001 (M.P.)

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फा0 संख्या : I(Gen)30-53/17-18/CX/T 16908

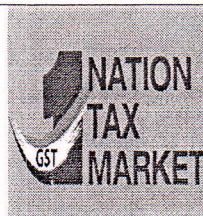
इन्दौर, दिनांक 29.09.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Noitce No.23/2017-18 dated 29.09.2017** की प्रति आयुक्तालय, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 2 प्रधान आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 4 अपर / संयुक्त आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 5 अपर आयुक्त (System), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रमाणीय उप / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर-I/II/III/IV/V/VI/VII/VIII Dewas/Custom Division, इन्दौर ।
- 8 उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 धनन्द / एअर कार्गो इन्दौर
- 9 प्रमुख लेखा अधिकारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 10 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 11 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground Above State Bank of Indore, Indore.
- 12 The Charman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 13 The Chairman, All India Manufacturers Organisation, Pologround Industrial Estate, Indore.
- 14 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 15 The Chairman, Tax Practioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 16 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

सहायक आयुक्त (तकनीकी)  
केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क,  
मुख्यालय इन्दौर

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**TRADE NOTICE NO.23/2017-18****Dated: 29.09.2017**

**Subject: Certain transitional issues arising with respect to payment of service tax after 30th June 2017**

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Copy of Circular No.207/5/2017-Service Tax dated 28.09.2017 of Deputy Commissioner and OSD Service Tax Wing, Central Board of Excise and Customs, New Delhi issued from file F. No. 137/16/2017/-Service Tax is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce.

(Issued from file C.No.I(Gen)30-53/17-18/CX/T/)

*Neerav Kumar Mallick*  
29.9.17  
(Neerav Kumar Mallick)  
Commissioner

To,

As per mailing list.

Copy of Circular No.207/5/2017-Service Tax dated 28.09.2017 issued from file F. No. 137/16/2017/-Service Tax

I am directed to refer to two such issues which have arisen in the above context and to state that these issues have been examined and the following clarifications are issued.

**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 I am directed to refer to certain instances of assesses, who had chosen to wait till 5<sup>th</sup>/6<sup>th</sup> 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 1.07.2017 and payment for the value of the service was also made before 1.07.2017. Since the input tax credit in cases of payment for the value of the service was also made before 1.07.2017. Since the input tax credit in case of payment under reverse charge would be available only after payment of service tax, these assesses had doubts as to whether the details of credit should be included in the return in Form ST-3 or in For GST TRAN-1.

2.2 The matter has been examined. In such cases, details of credit arising as a consequence of service tax on reverse charge basis after 30<sup>th</sup> June 2017 by 5<sup>th</sup>/6<sup>th</sup> 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 in 45 days from the date of filing of 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 ST3 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. The contents of this circular may be brought to the notice of assesseees by issuing Public/Trade Notices.

Yours faithfully

( Pallabika Dutta )

Deputy Commissioner and OSD Service Tax Wing

Telephone 011-23095438

Email: commr.st-cbec@gov.in