

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION

New Delhi, the 10th April, 2013
No.5 /2013-SERVICE TAX

G.S.R(E).- In exercise of the powers conferred by sub-section(1) read with sub-section (2) of section 94 of the Finance Act 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2013.
(2) They shall come into force on and from the 1st day of June, 2013.
2. For Form No. S.T.-5, S.T.-6 and S.T.-7 appended to the said rules, the following Forms shall respectively be substituted, namely:-

“FORM ST – 5
[See rule 9 (1)]

Form of Appeal to Appellate Tribunal under sub-section (1) of section 86 of the Finance Act, 1994

In the Customs, Central Excise and Service Tax Appellate Tribunal

Appeal No. _____ of 20...

..... Appellant

Versus

..... Respondent

1. Assessee Code*

Premises Code**

PAN or UID***

E-Mail Address

Phone No.

Fax No.

15. Does the order appealed against also involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?

16. Does the order appealed against also involve any customs duty demand, and related penalty, so far as the appellant is concerned?

17. Subject matter of dispute in order of priority. (please choose two items from the list below)

[i) **Taxability - Sl. No. of Negative List**, ii) **Classification of Services**, iii) **Applicability of Exemption Notification-Notification No.**, iv) **Export of services.**, v) **Import of services.**, vi) **Point of Taxation.**, vii) **CENVAT.**, viii) **Refund.**, ix) **Valuation.**, x) **Others.**]

Priority 1	Priority 2

18. Central Excise Assessee Code, if registered with Central Excise.

19. Give details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

20. If the appeal is against an Order-in-Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.

21. Whether the respondent has also filed appeal against the order against which this appeal is made?

22. If answer to serial number 21 above is 'yes', furnish the details of appeal.

23. Whether the appellant wishes to be heard in person?

24. Reliefs claimed in appeal.

Statement of facts

Grounds of appeal

Signature of the authorised representative, if any.

Signature of the appellant

Verification

I..... the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today , theday of20.....

Signature of the authorised representative, if any.

Signature of the appellant

- Notes.-** (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.
(2) The appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate accompanied by an equal number of copies of the order (one of which at least shall be a certified copy) appealed against.
(3) The appeal shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.
(4) The appeal shall be accompanied by such fee as prescribed under sub-section (6) of section 86 of the Act and shall be paid through a crossed bank draft drawn in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the Bench is situated.

*15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons.

**10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.

*** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.