

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.

FORM ST – 6
[See rule 9 (3)]

**Form of Memorandum of Cross-Objections to the Appellate Tribunal under
sub-section (4) of section 86 of Finance Act, 1994**

In the Customs, Central Excise and Service Tax Appellate Tribunal

Cross objection No. _____ of 20....

In Appeal No. _____ of 20....

.....Appellant

Versus

..... Respondent

1. Assessee Code*

Premises Code**

PAN or UID***

E-Mail Address

Phone No.

Fax No.

2. State or Union territory and the Commissionerate in which the order or decision of assessment, penalty was made.

3. Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or, as the case may be, the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit.

4. Number and date of the order appealed against.

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Dated

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5. Address to which notices may be sent to the respondent.

6. Address to which notices may be sent to the appellant or applicant.

7. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of service for the purpose of assessment.

8. Description of service and whether under 'negative list'.

9. Period of dispute.

10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit;

- i) Amount of service tax, if any, demanded for the period of dispute
- ii) Amount of interest involved upto the date of the order appealed against.
- iii) Amount of refund, if any, rejected or disallowed for the period of dispute
- iv) Amount of penalty imposed.

(B) (i) Amount of tax or penalty or interest deposited. If so, mention the amount deposited under each head in the box below. (A copy of the challan under which the deposit is made should be furnished)

Service Tax	Penalty	Interest

(ii) If not, whether any application for dispensing with such deposit has been made?

11. (A) In case of cross-objections filed by the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit

- (i) Amount of service tax demand dropped or reduced for the period of dispute
- (ii) Amount of interest demand dropped or reduced for the period of dispute
- (iii) Amount of refund sanctioned or allowed for the period of dispute
- (iv) Whether no or less penalty imposed?

(B) Whether an application for staying the operation of the order appealed against has been made?

12. 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

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

14. Give details of Importer Exporter Code, if registered with Director General of Foreign Trade.

15. Reliefs claimed in memorandum of cross -objections.

Grounds of cross objections

- (1)
- (2)
- (3)
- (4)

Signature of the authorised representative, if any

Signature of the respondent or his authorised representative

Verification

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

Verified today, the _____ day of _____ 20..._____

Place:
Date:

Signature of the authorised representative, if any

Signature of the respondent or his authorised representative

Notes.- (1) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall, be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2011.

(2) The memorandum of cross-objections 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 memorandum of cross-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the cross-objection without any argument or narrative and such grounds should be numbered consecutively.

(4) The number and year of appeal or application, as the case may be, as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal or application, as the case may be, received by the respondent is to be filled in by the respondent.

*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.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise/ Service Tax, the above details to be furnished by the Commissioner of Central Excise/ Service Tax in respect of the appellant.

FORM ST-7
[See rules 9 (2) and 9 (2A)]

**Form of Appeal to Appellate Tribunal under sub-section (2) of section 86 or
sub-section (2A) of section 86 of the Finance Act, 1994**

In the Customs, Central Excise and Service Tax Appellate Tribunal

APPEAL No..... of 20...

.....Appellant

Vs

.....Respondent

1. Assessee Code*

Premises Code**

PAN or UID***

E-Mail Address

Phone No.

Fax No.

2. The designation and address of the appellant Commissionerate (if the appeal is filed on the basis of the authorisation given by the Committee of Commissioners under sub-section (2A) of section 86 of the Act. A copy of the authorisation shall be enclosed)

3. The designation and address of the appellant (if the appeal is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (2) of section 86 of the Act. A copy of the order shall be enclosed).

4. Name and address of the respondent.

5. Number and date of the order against which the appeal is filed.

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Dated

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6. Designation and address of the officer passing the decision or order in respect of which this appeal is being made.

7. State or Union territory and the Commissionerate in which the decision or order was made.

8. Date of receipt of the order referred to in (5) above by the Committee of Commissioners of Central Excise or by the Committee of Chief Commissioners of Central Excise, as the case may be.

9. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of service for the purpose of assessment.

10. Description of service and whether under 'negative list'.

11. Period of dispute

12 (i) Amount of service tax demand dropped or reduced for the period of dispute

(ii) Amount of interest demand dropped or reduced for the period of dispute

(ii) Amount of refund sanctioned or allowed for the period of dispute

(iv) Whether no or less penalty imposed?

13. Whether any application for stay of the operation of the order appealed against has been made?

14. 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., v) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

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

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

17. If answer to serial number 16 above is 'yes', furnish the details of the appeal.

18. Whether the applicant wishes to be heard in person?

19. Reliefs claimed in application.

Statement of facts

Grounds of application

Signature of the authorised
officer, if any.

Signature of the appellant

Note.-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 decision or order (one of which at least shall be a certified copy) passed by the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit and a copy of the order passed by the Committee of Commissioners under sub-section (2A) of section 86 of the Act or an order passed by the Committee of Chief Commissioners under sub-section (2) of section 86 of the Act.

*15 digit Permanent Account Number (PAN) - based registration number to be furnished if respondent is a registered person.

**10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished for the registered person. 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 for respondents who are non -registered persons. Unique Identification (UID) number to be furnished where PAN is not available."

F. No 390/Misc/46/2011-JC

(Sunil Kumar Sinha)
Director to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-ST, dated 28th June, 1994 vide number G.S.R 546(E), dated the 28th June, 1994 and were last amended by notification No 1/2013- Service Tax, dated the 22nd February, 2013 vide G.S.R. 121(E) dated the 22nd February, 2013.