

सेवा कर आयुक्तालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX

17-बी, IAEA हाउस, इन्द्रप्रस्थ एस्टेट, नई दिल्ली – 110 002

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Trade Notice No.07/ST/2012

Subject: Procedure and documents required in respect of Single/Centralised Registration under Rule 4 of Service Tax Rules,1994

This Trade Notice is issued in supersession of Trade Notice No.15/ST/2009 dated 22.09.2009, 3/ST/2010 dated 11.08.2010 and 23/ST/2011 dated 02.01.2012 issued by this Commissionerate wherein the procedure for submitting applications for obtaining Single/Centralised Registration was laid down.

2. The existing procedure and documents required to be filed along with the application has been reviewed and a new procedure has been devised. The salient features of the new procedure are given below:

- (i) A service provider opting for **Centralised Registration** for the first time for all their branches or converting from single registration(s) to centralised registration under Rule 4(2)(iii) of Service Tax Rules, 1994 shall fill the ST-1 Form online available at www.aces.gov.in. After filling the online application, the print-out of the ST-1 application along with the required documents as given in **Annexure-I** shall be submitted to the office of the jurisdictional Divisional Deputy/Assistant Commissioner of Service Tax within 15 days from the date of filing the application online. Failure to do so would lead to rejection of the registration application.
- (ii) Along with the application, the details of the branches to be included in the Centralised Registration and other relevant information like details of show cause notices pending adjudication, pending appeals, court cases, audit conducted etc. for each branch (which is an existing service tax registered assessee) should also be filed. These informations are required to be given in **Annexure-II**. After grant of

centralized registration, copy of the said annexure shall be sent by the concerned Divisional Deputy/Assistant Commissioner of Service Tax to the respective jurisdictional Service Tax Commissionerates of erstwhile branch offices, to transfer the relevant records to this office for taking further action and to update the records. Applicants are required to be careful in providing the complete and correct information. Failure to do so would lead to rejection/cancellation of the centralised application/registration.

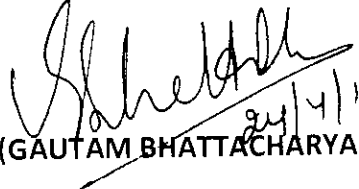
- (iii) A duly notarized affidavit of the Company Secretary/MD/CEO or Partner or Proprietor, certifying that the assessee is keeping centralised accounting or billing at the premises/branches mentioned in column 6 of ST-1 Form under sub-rule (2) and (3A) of the Service Tax Rules, 1994 (i.e. for premises/branches where centralised registration is being sought) and that the addresses of the premises/branches are as per the list provided (Sl. No. 3 to Annexure-I).
- (iv) Further, the assessee seeking centralised registration shall file an undertaking on their letter head as per **Annexure-III** of the Trade Notice. The main purpose of the said undertaking is that after obtaining centralized registration, the assessee shall be bound to produce the required information to the Department for taking necessary action like issue of show cause notice or conducting audit, etc.
- (v) After the centralised registration is granted, the assessee shall surrender their single registration in respect of each branch and intimate the jurisdictional Divisional Deputy/Assistant Commissioner of Service Tax within a period of two months. They will also inform the amount of CENVAT credit lying in balance in each branch, on the date of obtaining the centralised registration within a period of 15 days of obtaining the centralised registration.
- (vi) Till the date of communication of granting of centralised registration, the assessee should continue to make service tax payment to the existing jurisdictional office and follow procedure as per law for each of the premises/branches regularly.
- (vii) In case of application for amendment in centralised registration certificate, the documents required to be filed have been given in **Annexure-IV** of this Trade Notice. As a measure of simplification, it is clarified that branches for which registration has already been obtained, no further documents regarding address proof would be called for, in case the address remains the same as found available in the Registration Certificate (ST-2 form).

3 In case of **single premises registration**, under Rule 4(1) of Service Tax Rules, 1994, the details required to be submitted along with the ST-1 Application are as mentioned in Sl. No. 1, 3A, 3B, 4, 5, 6, 7 and 9 of **Annexure I**.

4 In case of applications for surrender of ST-2, the documents and declaration required to be submitted are as detailed in **Annexure V**.

5. It is also clarified that the time limit of seven days from date of receipt of application or intimation under Rule 4(5A) of the Rules *ibid*, within which the registration is to be granted by the Superintendent of Central Excise or Service Tax, as referred to in Rule 4(5) shall be reckoned from the date the application for registration is complete in all respects.

6 All the Trade Associations are requested to give wide publicity to the contents of this Trade Notice amongst their members and constitutes.


(GAUTAM BHATTACHARYA)

COMMISSIONER

SERVICE TAX, DELHI

C.No. IV(16)HQ/Tech/ST/TN/197/2011

Dated:-25.04.2012

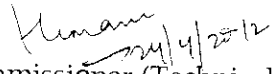
To:

The Trade Association (as per mailing list)

Copy to:

Commissioner (Audit A, B, Anti-Evasion)

1. Additional, Service Tax, New Delhi
2. Assistant Commissioner, Division I/II/III/IV
3. Assistant Commissioner (Systems) with the *request* to upload the Trade Notice on the website www.servicetaxdelhi.gov.in.
4. Notice Board
5. Copy for Master File


Deputy Commissioner (Technical)

1. Sh. R.C. Maheshwari, Association of National Exchanges Member of India, 613 New Delhi House, B.K. Road, New Delhi-1
2. Sh. Rajender Kapoor, Secretary General, Delhi Goods Transport Assn. Flat No. 3, (above shop No. 5) Gokhale Market, Tis Hazari, Delhi-54
3. Sh. Atul Kumar Gupta, Confederation of Indian Textile Industry, 6th Floor, Narain Manzil, 23, Barakhamba Road, New Delhi-110001
4. Sh. S. Rakakrishna, Convener, Delhi Customs Clearing Agents Association, M/s Balaji Mariline Pvt. Ltd., A-359, Sector-19, Noida (U.P.)-201301
5. Sh. Rajat Sawhney, Chairman Service Tax/FBT, Assn of Domestic Tour operators of India (ADTOI), 101 (1st Floor), Antriksh Bhavan, 22, Kasturba Gandhi Marg, New Delhi – 110 001
6. Sh. P.N. Suri, President, Northern India Shippers Association, PHD House 4/2, Siri Institutional Area, August Kranti Marg, New Delhi-16
7. Sh. J. Devarajan, V.P., India Bulls group, 448-451, Udyog Vihar, Phase-V, Gurgaon-122001
8. Sh. Sampat Toshniwal, General Secretary, Laghu Udyog Bharati-Delhi State , C-12, Sharda Puri, New Delhi.
9. Sh. Sandeep Anand Goyle, Honorary Secretary of National Restaurant Association of India, Essex Farms (P) Ltd, 4, Aurobindo Marg, Near I.I.T. Crossing, New Delhi-6
10. Sh. Sanjay Kumar Agarwal, FCA, President, The Institute of Chartered Accountants of India, Flat No. 303, Prabhat Kiran Building, 17, Rajendra Place, New Delhi – 110 008
11. Sh. N Marwah, Marwah & Pahwa, Consultants-Advocates, Central Excise, Customs & Service Tax, ID-75, Amar Colony, Lajpat Nagar – IV, New Delhi – 110 024
12. Sh. Arun Sahai, Chairman (Delhi Centre), Builders' Association of India, 203, Ashirwad Complex, D-1, Green Park, New Delhi-110016
13. Sh. Gopal Mittal, Dy. Director, Cellular Operators Association of India, 14, Bhai Veer Singh Marg, New Delhi-110001
14. Sh. Piyush Singal, Manager, Singapore Airlines Cargo (BAR) (I) CSC-NR, Room No. 202-204, Cargo Terminal Export Bldg., IGI Airport, New Delhi-37.

Annexure-(I)

**LIST OF DOCUMENTS AND THE CHECK-LIST FOR APPLICATION OF
CENTRALISED REGISTRATION**

**(For fresh centralised registration or conversion from single registration to
centralized registration)**

| Sl. No. | PARTICULARS | YES/ NO | PAGE No. |
|------------|--|------------|-------------|
| 1 | Print out of the filled ST-1 form duly signed by the director/partner/ proprietor/ authorized person at the end of the application, | | |
| 2 | Information with regard to the branches for which single registration has already been taken as per annexure-II. | | |
| 3 | Documents required for new branches and centralized registration office which is not registered with Service Tax Deptt: a. List of new branches, which are not registered so far (Name and address of branches sought to be centrally registered). b. Name and address of the place from where centralized accounting/billing is sought to be done c. Address proof of (a) and (b) above. (No address proof required for existing branches, for which ST-2 certificate has been issued, if address remains the same as per the existing ST-2. address proof is required only for branches and office which are not registered with service tax department and where there is any change in address of the branches already registered) Proof of address : Two documents are required. One document from each of the following category A & B is required:- Any one of the following documents : 1. Land line telephone bill not older than 3 months; or 2. Electricity bill not older than 3 months; or 3. Copy of Bank Account statement showing the name of the applicant and address of the premises as mentioned with application, not older than 3 months. | | |

AND

Any one of the following documents:

(I) In case of self owned property any document like Annual Property tax payment return/receipt showing name of applicant, or copy of sale deed etc. may be provided.

(II) In case of a rented premises :

B

Lease License/rent agreement or rent receipt of Registered Co. Op. Housing Society, at least for a tenure not less than one year from the date of application for registration.

OR

(b) In case the Lease License Agreement or rent receipt is not made in the name of the applicant and the lessee is related /associate person of the tenant / lessee, then the rent agreement between original lessor and applicant shall be produced along with following document/ details:

- (i) Relationship between applicant and lessee/ tenant,
- (ii) No objection certificate for carrying out the business of applicant from the owner of the premises,
- (iii) Photo ID proof of the person giving NOC i.e. owner of the premises, and

Details of the Director / Partners / Proprietors/Authorized Signatory

4

- a) Name and address of the directors / partners /proprietor, (Note II),
- b) Name and address of authorized signatory (Note I),
- c) Copy of PAN Card of (a) &(b) above,
- d) Identity Proof of (a) & (b)(submit any one of the following).

- 1.Passport,
- 2.Voter identity card,
- 3.Driving license,
- 4.Bank passbook showing name and address, along with photograph.

| | | | |
|----|---|--|--|
| | <p>Note – I) In case of authorized signatory submit the authorisation by the partner / proprietor/director of the firm. In the case of a company, submit board resolution.</p> <p>Note – II) In case of partnership firm, company under the Companies Act or Association of persons (Like trust), Co-operative Societies, please give the identity proof and copy of PAN documents for only 3 partners/directors/trustees, who are actively involved in running the affair of business</p> | | |
| 5. | Copy of PAN card of the assessee | | |
| 6. | <p>Details of the three major Bank accounts of the applicant (attach photocopy of blank cheque)</p> <p>a)Name of the bank and address</p> <p>b) Account number</p> | | |
| 7. | Memorandum of Association/Partnership deed. | | |
| 8. | Notarized affidavit certifying keeping centralized accounting or billing system | | |
| 9. | Undertaking in annexure III. | | |

4) Details of cases which have been decided and where no appeal has been filed,

| Address of Branches | STC No. | Order No & Date | Issue in brief | Amount confirmed (in Rs.) | Whether S. Tax/ interest/ penalty paid, if yes, the amount thereof |
|---------------------|---------|-----------------|----------------|---------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

5) Whether audit has been conducted by Service Tax/Central Excise authorities of the concerned branch. If yes, provide following details for all branches :

| Address of Branches | STC No. | Whether Audited or not | If audited, period covered in Audit |
|---------------------|---------|------------------------|-------------------------------------|
| 1 | 2 | 3 | 4 |
| | | | |

6) Whether Audit has been conducted by CERA for the Branch?
If yes, provide following details Branch wise:

| Address of Branches | STC No. | Whether Audited or not | If audited, period covered in Audit |
|---------------------|---------|------------------------|-------------------------------------|
| 1 | 2 | 3 | 4 |
| | | | |

7) Branch wise details of any investigations initiated against the said branch on the issue of service tax where search has taken place or statement has been recorded. Please furnish details.

8) The details of merger/amalgamation of any company/entity, if any

Annexure-III

UNDERTAKING

(on the letter head of applicant)

I/We, M/s. _____ (Name & Address) hereby undertake that on being acceptance of my / our application dated _____ for centralised registration in term of proviso to rule 4(2)(iii) of Service Tax Rules, 1994 read with section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

- I I/ We agree that a proper branch wise record of all the bills/invoices/challans issued and contract/agreement entered into by each branch and the proper accounting of all the transaction shall be maintained at our proposed centralized registered office and will make available to the Department as and when called for;
- II I/ We agree that all the records namely invoices / bills / cenvat availment documents/Challans/Contract/Agreement and other financial records for the past five years for all the branches would be kept at the centralized registered office;
- III I/ We shall provide all the documents and information relating to provision of output services, availment of CENVAT credit and all other relevant financial or other records, at the time of audit and for any other enquiry.
- IV I/ We agree that the service tax department, either through their local officers or from officers of other Commissionerate may carry out audit/any other enquiry at the branch level and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;
- V I/We would provide the information to the Department regarding the activities of the branches including financial information for the purpose of issue of Show Cause Notice or with regard to any enquiry by the Department;
- VI I/We, after communication of granting of centralized registration, we shall surrender the single registration for all branches and intimate to the

jurisdictional Divisional A.C./ D.C.-in-charge of proposed centralized registration within a period of two months;

- VII We shall inform the amount of CENVAT credit lying in balance as on the date of granting Centralized Registration for all branches within a period of 15 days to the jurisdictional Divisional A.C. /D.C. under whose jurisdiction the proposed Centralized Registration falls and seek permission for transfer of the same,
- VIII We also undertake that we do not have any objection for show cause notice to be adjudicated by the officers having jurisdictions over the centralized registered office, where SCN has been issued by and answerable to the competent authority having jurisdiction of any of our branches as declared in Annexure-II.
- IX We agree to the condition that in case of non compliance of any of the above mentioned acts or condition or the provisions of the Service Tax law or rules, the Centralized Registration permission may be withdrawn by the department.

Place

Date

(Signature)
(Name of Director/ Partner/ Proprietor)
(Seal of company)

Annexure-IV
CHECK-LIST FOR AMENDMENT IN CENTRALISED REGISTRATION

(Please tick whatever is applicable)

- a) CHANGE OF ADDRESS OF CENTRALISED PREMISE/BRANCHES.
b) ADDITION/ DELETION OF BRANCHES.
c) ADDITION / DELETION OF SERVICES.
d) Addition/deletion of director/partner/authorized person OR their addresses

| Sl No. | PARTICULARS | YES/ NO | PAGE No. |
|--------|---|------------|-------------|
| 1. | Printout of amendment application as obtained from ACES, duly signed by the Director/Partner/ Authorised person | | |
| 2. | FOR (a):- (Change of address) I. For new addition of branches or change of centralized registered office, Please submit details as per Sr. No. 3 of Annexure –I, | | |
| 3 | FOR (b) ONLY:- (Addition/ deletion of branches) a) For deletion: Detail and information of branches being deleted as per Annexure-II b) For addition of new branch, Details as per serial No. 3 of Annexure –I, Annexure II and a fresh undertaking as per Annexure III | | |
| 4 | FOR (d) ONLY:- (Addition/ deletion of director/partner or their address) In case of change in address of director/partner/authorized person or addition/deletion of Director/partner etc. I. Details with Proof of address as given in Sr. No. 4 of Annex. I, II. In case of change in authorised signatory, please provide details and documents as given in Sr. No. 4 in Annx. I, | | |

| | | | |
|-----|--|--|--|
| III | Please also produce the documents filed with Registrar of Firms/ Registrar of Companies/ Registrar of Societies or like other Govt. authorities intimating the addition/ deletion/ change of address of Directors/ partners/member, (like Form 32 filed with Registrar of companies) | | |
| 5. | It is clarified that for addition/ deletion of service, no document other than (1) is required. | | |

Annexure -V

CHECK-LIST FOR SURRENDER OF REGISTRATION

| Sl. No. | PARTICULARS | YES/NO | PAGE No. |
|------------|--|--------|-------------|
| 1 | Print out of the filled application for surrender with signature of the Director/partner/proprietor/authorized person at the end of application. | | |
| 2 | Copy of ST-2 issued by the Department. | | |
| 3 | Copy of last ST-3 returns filed as on the date of surrender. | | |
| 4 | Reason for surrender. | | |
| 5 | Declaration for the surrender of ST-2. (Format given below) | | |

FORM OF DECLARATION& SURRENDER OF ST-2

(In terms of sub-rule (7) & (8) of Rule 4 of Service Tax Rules, 1994)

To
The Superintendent of Service Tax

Sir/Madam,

**Sub: Surrender of Service Tax Registration ST-2 Certificate bearing
No.----- for cancellation-reg.**

I/We _____ Proprietor/Partner/Director
of M/s _____
situated at _____ hereby
declares that, I/ We was / were engaged in providing the services,
namely _____ from the above said premises. I/ We have
paid all the Service Tax and Education Cess alongwith interest (If applicable) till
date

Neither any Government dues nor any liability/demand of Service Tax/ Interest/
proceedings are pending against me/us. I/We have also filed the half yearly
Returns in the form ST-3 covering the period up to _____. The total
turnover of my/ our firm/Company for the financial year _____ was
amounting to Rs. _____.

I/ We hereby undertake that if any, Government dues are found to be
recoverable from us in future and demanded by the Department, I/ We shall
pay the same immediately along with Interest.

I/We hereby surrender the ST-2 Certificate bearing No. _____ for
cancellation as I/ we cease to provide taxable service and/or availing the exemption
under Notification No. _____.

Place

(Signature)

Date

(Name of Partner/ Proprietor/ Director)