

Service Tax (Registration of Special Category of Persons) Rules, 2005

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Service Tax (Registration of Special Category of Persons) Rules, 2005

In exercise of the powers conferred by sub-secs. (1) and (2) of Sec. 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules, namely:

1. Short title and commencement. :-

(1) These rules may be called the Service Tax (Registration of Special Category of Persons) Rules, 2005.

(2) They shall come into force on 16.6.2005.

2. Definitions :-

In these rules, unless the context otherwise requires,

(a) "Act" means the Finance Act, 1994 (32 of 1994);

(b) "aggregate value of taxable service" means the sum total of first consecutive payments received during a financial year towards the gross amount, as prescribed under Sec. 67 of the Act, charged by the service provider towards taxable services but does not include payments received towards such gross amount which are exempt from the whole of service tax leviable thereon under Sec. 66 of the Act under any notification other than Notification No. 6/2005-Service Tax, dt. the 1.3.2005 [G.S.R. 140(E), dt. 1.3.2005];

(c) "input service distributor" shall have the meaning assigned to it in clause (m) of Rule 2 of the CENVAT Credit Rules, 2004.

3. Registration. :-

(1) The input service distributor shall make an application to the jurisdictional Superintendent of Central Excise in such form as may be specified, by notification, by the Board, for registration within a period of thirty days of the commencement of business or 16.6.2005, whichever is later.

(2) Any provider of taxable service whose aggregate value of taxable service in a financial year exceeds ¹"seven lakh rupees" shall make an application to the jurisdictional Superintendent of Central Excise in such form as may be specified, by notification, by the Board, for registration within a period of thirty days of exceeding the aggregate value of taxable service of ²"seven lakh rupees".

(3) The provisions of ³ "sub-rules (2) to (8)" of Rule 4 of Service Tax Rules, 1994 shall be applicable to the persons or class of persons who make an application for registration under the provisions of these rules, with such modifications and alterations as may be prescribed by the Board.

In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (2), for the words "three lakh rupees", the words "seven lakh rupees" shall be substituted, by the "Service Tax (Registration of Special Category of Persons) Amendment Rules, 2007";.

In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (2), for the words "three lakh rupees", the words "seven lakh rupees" shall be substituted, by the "Service Tax (Registration of Special Category of Persons) Amendment Rules, 2007";.

In the Service Tax (Registration of Special Category of Persons) Rules, 2005, in rule 3, in sub-rule (3), for the words, brackets and figures "sub-rules (2) to (7)", the words, brackets and figures "sub-rules (2) to (8)" shall be substituted by the Finance Act, 1994 (32 of 1994) .

4. Furnishing of returns. :-

The input service distributor shall furnish a return to the jurisdictional Superintendent of Central Excise in such form and at such frequency as prescribed under sub-rule (10) of Rule 9 of CENVAT Credit Rules, 2004.