

[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
Central Board of Excise and Customs

New Delhi, the 28 September, 2016
6 Asvina, 1938 Saka

Notification No. 43 /2016-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 (Third Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in Form ST- 3,-

(i) in Part-A, in the Table, in A8,-

(a) in serial number A 8.1, for the words “Individual/Proprietary”, the words “Individual/Proprietary/ One Person Company” shall be substituted;

(b) in serial number A 8.2, for the words “Limited Liability Partnership”, the words “Partnership/Limited Liability Partnership” shall be substituted;

(ii) in Part -B,-

(a) in the Table “B1 FOR SERVICE PROVIDER”, after serial number B1.24 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15						
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16						
B1.27	Total Krishi Kalyan Cess payable B1.27=B1.25+B1.26”;						

(b) in the Table “B2 FOR SERVICE RECEIVER”, after serial number B2.24 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“B2.25	Krishi Kalyan Cess payable based on entries in serial number B2.15						
B2.26	Krishi Kalyan Cess payable based on entries in serial number B2.16						
B2.27	Total Krishi Kalyan Cess payable B2.27=B2.25+B2.26”;						

(iii) in Part-C, in the Table, after serial number C1.1 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“C1.2	Krishi Kalyan Cess deposited in advance”;						
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(iv) for the Part-D heading, the following heading shall be substituted, namely:-

“ Part-D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Swachh Bharat Cess, Krishi Kalyan Cess, Education Cess, Secondary and Higher Education Cess and other amounts paid”;

(v) in Part DA, after serial number DA4 and the entries relating thereto, the following serial number and the entries shall be inserted namely :-

“DA4.1	By adjustment of excess amount paid earlier as Swachh Bharat Cess in respect of immovable property on account of non availment of deduction of property tax paid and adjusted in this period under rule 6(4C) of the Service Tax Rules,1994”;						
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(vi) after Part DA, the following part shall be inserted, namely:-

“PART DB- KRISHI KALYAN CESS PAID IN CASH AND THROUGH CENVAT CREDIT

DB1	In cash						
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						

DB3	By adjustment of amount paid as Krishi Kalyan Cess in advance under rule 6(1A) of the Service Tax Rules,1994						
DB4	By adjustment of excess amount paid earlier as Krishi Kalyan Cess and adjusted, by taking credit of such excess Krishi Kalyan Cess paid, in this period under rule 6(3) of the Service Tax Rules,1994						
DB5	By adjustment of excess amount paid earlier as Krishi Kalyan Cess and adjusted in this period under rule 6(4A) of the Service Tax Rules,1994						
DB6	By adjustment of excess amount paid earlier as Krishi Kalyan Cess in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under rule 6(4C) of the Service Tax Rules,1994						
DB7	By book adjustment in the case of specified Government departments						
DB8	Total Krishi Kalyan Cess paid DB8=(DB1+DB2+DB3+DB4+DB5+DB6+DB7)”;						

(vii) in Part G, in the Table, after serial number G16 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“G17	Arrears of Krishi Kalyan Cess paid in cash						
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit						
G19	Interest on Krishi Kalyan Cess paid in cash						
G20	Penalty on Krishi Kalyan Cess paid in cash						
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21=(G17+G18+G19+G20)”;						

(viii) in PART H,-

(a) for H1 Table heading, the following Table heading shall be substituted, namely:-

“H1 DETAILS OF CHALLAN (vide which Service Tax, Swachh Bharat Cess, Krishi Kalyan Cess, Education Cess, Secondary and Higher Education Cess and other amounts have been paid in cash)”;

(b) for H2 Table heading, the following Table heading shall be substituted, namely:-

“H2 Source document details for payments made in advance/adjustment, for entries made at column D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1, DA5 ; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3,F4, F5, F6, F7; G1 to G11, G13 to G15 and G17 to G20.”;

(ix) in PART - I,-

(a) for the Table I-1 the following Table shall be substituted, namely,-

“I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I1.1	Whether providing any exempted service or non-taxable service? (‘Y’/ ‘N’)	
I1.2	Whether manufacturing any exempted excisable goods? (‘Y’/ ‘N’)	
I1.3	If reply to I1.1 OR I1.2 is ‘Y’, Whether exclusively engaged either in the provision of exempted services or in the manufacture of exempted goods? [refer to rule 6(2) of the Cenvat Credit Rules, 2004] (‘Y’/ ‘N’)	
I1.3.1	If reply to I1.3 is ‘N’ (i.e., providing both exempted and non-exempted goods/services), Whether paying an amount equal to 2%/7%/6% of the value of exempted services/goods under rule 6(3)(i) of CENVAT Credit Rules, 2004? (‘Y’/ ‘N’)	
If reply to I1.3.1 is ‘N’ (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -		
I1.4	Value of exempted goods manufactured during the preceding financial year	

I1.5	Value of exempted services provided during the preceding financial year	
I1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)	
I1.7	Value of non-exempted goods manufactured during the preceding financial year	
I1.8	Value of non-exempted services provided during the preceding financial year	
I1.9	Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)	
I1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6 (3A)(b)(iv)] I1.10=(I1.6+I1.9)	
I1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	
I1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	
I1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	
I1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) [I1.11.3 = I1.11 – (I1.11.1 + I1.11.2)]	
I1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C (I1.11.4= [(I1.6 / I1.10) x I1.11.3])	
I1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I1.11.5= (I1.11.3 - I1.11.4)	
I1.12	Amount reversed under rule 6(3B) for banking companies and financial institutions	

II.11 to II.12 will be a entry for each month / quarter.”;

(b) after I3.3 , the following Table shall be inserted namely;-

“I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND UTILISATION THEREOF –

I3.4.1	Opening Balance of Krishi Kalyan Cess						
I3.4.2	Credit of Krishi Kalyan Cess taken						
I3.4.2.1	on input services received directly						
I3.4.2.2	as received from Input Service Distributor						
I3.4.2.3	Any other credit taken (please specify)						
I3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4=(I3.4.2.1+I3.4.2.2+I3.4.2.3)						
I3.4.3	Credit of Krishi Kalyan Cess utilised						
I3.4.3.1	for payment of Krishi Kalyan Cess on services						
I3.4.3.2	for any other payments/adjustments/ reversal (please specify)						
I3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3=(I3.4.3.1+I3.4.3.2)						
I3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}”;						

(x) for Part J, the following Part shall be substituted, namely:-

“PART J

CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR

(TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR):

Sl.	Month/Quarter	Apr/	May/	June/	July/	Aug/	Sep/
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No.		Oct	Nov	Dec	Jan	Feb	Mar

J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF –

J1.1	Opening Balance of CENVAT credit						
J1.2	Credit taken (for distribution)on input services						
J1.3	Credit of CENVAT distributed						
J1.4	Closing Balance of Cenvat credit J1.4={ (J1.1+J1.2)- J1.3 }						

J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF –

J2.1	Opening Balance of CENVAT credit of Education Cess						
J2.2	Credit of Education Cess taken (for distribution)on input services						
J2.3	Credit of Education Cess distributed						
J2.4	Closing Balance of Cenvat credit of EC J2.4={ (J2.1+J2.2) - J2.3 }						

J3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF –

J3.1	Opening Balance of CENVAT credit of SHEC						
J3.2	Credit taken of SHEC (for distribution)on input services						
J3.3	Credit of SHEC distributed						
J3.4	Closing Balance of Cenvat credit of SHEC= J3.4={ (J3.1+J3.2)-J3.3 }						

J4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND DISTRIBUTION THEREOF –

J4.1	Opening balance of CENVAT credit of Krishi Kalyan Cess						
J4.2	Credit of Krishi Kalyan Cess taken (for distribution) on input services						
J4.3	Credit of Krishi Kalyan Cess distributed						
J4.4	Closing Balance of CENVAT credit of Krishi Kalyan Cess J4.4={ (J4.1+J4.2) – J4.3 }”;						

(xi) after Part L, under the heading Instructions to fill up Form ST-3, in the Table ,the Column No. in form ST 3 ,the Sr. No. J1.4,J2.4 &J3.4 and the entries relating thereto shall be omitted.

(Anurag Sehgal)
Under Secretary
Government of India
[F.No.137 / 60 / 2016 -Service Tax]

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-SERVICE TAX, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 31/2016-SERVICE TAX, dated the 26th May,2016 vide number G.S.R 554(E) dated 26th May, 2016.