

[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)

Notification No. 18 /2017- Service Tax

New Delhi, the 22nd June, 2017
1 Ashadha , 1939 Saka

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 (Fourth Amendment) Rules, 2017.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994,-
 - (i) in rule 7, in sub rule (2), after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the return for the period from the 1st day of April, 2017, to the 30th day of June, 2017, shall be submitted by the 15th day of August, 2017, in Form ‘ST-3’ or ‘ST-3C’, as the case may be.”
 - (ii) in rule 7B, in sub rule (1), the following proviso shall be inserted namely:-

“Provided that the revised return for the period from the 1st day of April, 2017, to the 30th day of June, 2017, shall be submitted within a period of forty five days from the date of submission of the return under rule 7.”

[F.No. 137/18/2017-Service Tax]


(Dr. Sreeparvathy S.L.)

Under Secretary 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 number 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 number 16/2017-Service Tax, dated the 13 April, 2017 *vide* number G.S.R. 369 (E), dated the 13th April, 2017.