



Government of India
Ministry of Finance, Revenue Department
Office of the Principal Commissioner GST, GST Bhavan
P.O. Box No. 81, Telangkhedi Road, Civil Lines, Nagpur- 440001



TRADE NOTICE NO. 05/2017

Dated 06/10/2017

Subject : Clarification on certain transitional issues arising with r/o payment of service tax, after 30th June 2017- reg.

Dear Goods and Services Taxpayers,

The latest guidelines issued by CBEC, Service Tax Wing, New Delhi vide Circular No. 207/5/2017- Service Tax issued from File No. 137/16/2017-Service Tax, Dated 28th September 2017, wherein the clarification regarding certain transitional issues in Service Tax payment after 30th June has been addressed to and made clear.

Reflection of transitional credit arising out of payment of Service Tax on reverse charge basis after 30th June 2017 and by 5th / 6th July 2017.

Attention is invited to certain instances of Assessess, who had chosen to wait till 5th / 6th July 2017 to make the payment of Service Tax on reverse charge basis, instead of paying the same by 30-06-2017. These cases would be ones where the service was received before 1-7-2017 and payment for the value of the service was also made before 1-7-2017. Since the Input Tax Credit in cases of payment under reverse charge would be available only after payment of Service Tax, these assesses has doubts as to whether the details of credit should be included in the return in Form ST-3 or in Form GST TRAN-1.

The matter has been examined and in such cases, details of credit arising as a consequence of payment of Service Tax on reverse charge basis after 30th June 2017 by 5th / 6th July 2017, the details should be indicated in Part I of Form ST-3 in entries, 13.1.2.6, 13.2.2.6 and 13.3.2.6. Linked entries should be made in Part H of Form ST-3. In case the return has already been filed by or after the due date, these details should be indicated in the revised return, the time for filling of which is 45 days from the date of filling of the ST-3 return.

It is necessary to give compliant Assessess who had filed their ST-3 return by the due date or some days later, an immediate and viable window in which a revised return can be filed consequent to the issue of this instruction. Hence all ST-3 returns for the period 1-4-2017 to 30-06-2017 which have been filed upto and inclusive of the 31st day of August 2017, shall be deemed to have been filed on 31-08-2017. This will give all such assesses some more days to file a revised return, if necessitated. Once details of such credit are reflected in the ST-3, the Assesse may proceed to fill in the details in the Form GST TRAN-1. It may be noted that as on date, GST TRAN-1 can be filed upto 31-10-2017 and can also be revised.

Payment of service tax on or after 1.7.2017 as a consequence of detection of evasion or any other circumstances.

This issue will arise only in the case of Assesses who were not registered under ACES. It may be recalled that in the registration module of ACES, there is a category of "Non Assessee Registration". This may be used to obtain registration and make payment of Service Tax. Any difficulty in this regard may be resolved with the office of the Additional Director General, Directorate of Systems and Data Management, Chennai.

All trade associations are requested to bring the contents of this trade notice to their members/ constituents in particular and trade, public in general.


(Sanjay Rath)
Commissioner

F. No. IV(16)30-5/GST Cell/NGP-1/2017


Nagpur, Dated 06.10.2017

Copy to:

1. Chief Commissioner, CGST & CEX, Nagpur Zone, Nagpur.
2. Commissioner (Appeals), CGST & CEX, Nagpur.
- ✓ 3. Assistant Commissioner (Systems), CGST & CEX, Nagpur-1 to upload the same on the website.
4. Deputy / Assistant Commissioner, CGST & CEX, Division- City/ Hingna/ Bhandara/ Chandrapur, Nagpur-1.
5. Superintendent, Range- I / II / III / IV / V of Division- City, Nagpur-1.
6. Superintendent, Range- Butibori- I / Butibori-II / Hingna / Umrer / Wardha, of Division- Hingna, Nagpur-1.
7. Superintendent, Range- Bhandara / Tumsar / Sakoli / Gondia / Deori, of Division- Bhandara, Nagpur-1.
8. Superintendent, Range- Chandrapur / Warora / Mul / Ballarpur / Gadchiroli, of Division- Chandrapur, Nagpur-1.


(Sanjay Rath)
Commissioner