

[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)

Notification No. 01/2010 – Service Tax

New Delhi, the 19TH February 2010

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (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. Short title and commencement.- (1) These rules may be called the Service Tax (Amendment) Rules, 2010.

(2) They shall come into force on the 1st day of April, 2010.

2. In the Service Tax Rules 1994 (hereinafter referred to as the said rules), in rule 6, in sub-rule (2), for the proviso, the following proviso, shall be substituted, namely:-

“Provided that where an assessee has paid a total service tax of rupees ten lakh or more including the amount paid by utilisation of CENVAT credit, in the preceding financial year, he shall deposit the service tax liable to be paid by him electronically, through internet banking.”

3. In the said rules, in rule 7, after sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that where an assessee has paid a total service tax of rupees ten lakh or more including the amount paid by utilisation of CENVAT credit, in the preceding financial year, he shall file the return electronically”.

[F. No. 137/13/2010 - CX.4]

(Madan Mohan)

Under Secretary to Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), dated the 28th June, 1994 vide notification No. 2/94-Service Tax, dated the 28th June, 1994, [G.S.R. 546(E), dated the 28th June, 1994] and were last amended by notification No. 17/2006-Service Tax, dated 25th April, 2006, [G.S.R. 247 (E), dated the 25th April, 2006, and vide notification No. 10/2009 - Service Tax, dated the 17th March 2009, [G.S.R. 171 (E), dated the 17th March, 2009].