

# The Service Tax Credit Rules, 2002

UNION OF INDIA

India

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### Rule THE-SERVICE-TAX-CREDIT-RULES-2002 of 2002

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The Service Tax Credit Rules, 2002 Published vide Notification No. G.S.R. 542(E), dated 1st August 2002, No.14/2002-Service Tax G.S.R. 542(E). - In exercise of the powers conferred by clause (ee) of sub-section (2) of section 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 Credit Rules, 2002. (2) They shall come into force on the 16th day of August, 2002.

#### 2. Definitions.

(1) In these rules, unless the context otherwise requires, - (a) "Act" means the Finance Act, 1994 (32 of 1994) (b) "output service" means any taxable service rendered by the service provider to a customer, client, subscriber, policy holder or any other person, as the case may be; (c) "input service" means any taxable service received and consumed by a service provider in relation to rendering of output service;

#### 3. Service tax credit.

(1) An output service provider shall be allowed to take credit (herein referred to as service tax credit) of the service tax paid on such input services, which fall in the same category of taxable service as that of output service, for which invoice/bill is issued on or after sixteenth day of August 2002. (2) For the purposes of these rules, two services shall be deemed to be falling in the same category of taxable service, if the input service and output service fall in the same sub-clause of clause (90) of section 65 of the Act. Provided that the taxable services defined in sub-clauses (zm) and (zp) of clause 90 of section 65 of the Act shall be deemed to be falling within the same category. Illustration: - (i) A photography studio in course of providing photography services avails

service of processing labs for developing and processing of exposed film and printing of photographs. In this case service provided, by the colour lab to photography studio and by the photography studio to a customer, both fall in the same category of service i.e. photography service. Therefore, photography studio is entitled to take credit of service tax paid by the processing lab.(ii)A stevedore hires dock labour from the port trust and provides such labour to his client. In this case the service provided, by the port trust to stevedore and by stevedore to client, both fall in the category of port service. Therefore, stevedore is entitled to take credit of service tax paid by the port trust.(iii)An advertising agency may avail services of a photography studio and/or a sound recording studio and/or a video tape production agency during the course of rendering service to it's client. Service provided by the photography studio or the sound recording studio or the video tape production agency, as the case may be, does not fall in the category of advertising agency service. Therefore, advertising agency is not entitled to take credit of service tax paid by a photography studio or a sound recording studio or a video tape production agency.(3)No service tax credit shall be allowed on input service received and consumed in relation to rendering of such output service which is exempt from whole of the service tax leviable thereon.

#### **4. Utilisation of service tax credit.**

(1)The service tax credit availed on input service may be utilised for payment of service tax on the output service.(2)Refund of service tax credit availed on input service shall not be allowed under any circumstance.

#### **5. Documents and accounts.**

(1)The service tax credit shall be availed on the basis of an invoice or bill or challan issued by the service provider of input service on or after 16th day of August 2002, indicating clearly the serial number of document, date of issue, description and value of the input service, the service tax paid/payable, service tax registration No. and address of input service provider.(2)The output service provider availing service tax credit shall take reasonable steps to ensure that the input services in respect of which he has availed the service tax credit are the services on which the service tax, as indicated in the documents on the basis of which credit is availed, has been paid.Explanation : The output service provider availing service tax credit shall be deemed to have taken reasonable steps, if he satisfies himself about the identity and address of the input service provider, issuing the documents on the basis of which the service tax credit is availed and that the details regarding description and value of input service received by him has been furnished correctly in the documents.(3)The output service provider availing service tax credit shall maintain proper records in which the relevant information regarding the Sl. No. and date of document on which service tax credit is availed, service tax registration No. and name of the input service provider, description and value of input service, service tax credit availed, service tax credit utilized for payment of service tax on output service shall be recorded. The burden of proof regarding the admissibility of service tax credit shall lie upon the person taking such credit.(4)The output service provider availing service tax credit shall submit to the Superintendent of Central Excise, a return in the form annexed to these rules along with the Form ST-3 as specified in rule 7 of the Service Tax Rules, 1994.

## 6. Recovery of service tax credit.

- Where the service tax credit has been wrongly availed or utilized or service tax has not been paid by the input service provider for any reason, whatsoever, such credit along with interest shall be recoverable from the person availing such service tax credit and the provisions of section 73, 75, 76 and 78 of the Act shall apply mutatis mutandis for effecting such recoveries. Form (see sub-rule (4) of rule 5) Return under rule 5 of the Service Tax Credit Rules 2002 (For the period from \_\_\_\_\_ to \_\_\_\_\_) Input service

Sl No.	Date and no. of document on which credit is availed	Details of input service provider	Details of input service	
ST regd. No.	Address	Description	Value	Credit taken

Service tax credit

Opening balance   Credit taken   Credit utilised   Closing balance

Place :- Date :- Name and signature of the assessee or his authorised representative." Notification Dhanbad, the 28th April, 2017 G.S.R. 617(E). - In exercise of the powers conferred on me as Chief Inspector of Mines, under clause (b) of sub-regulation (2) of Reg. 154 of the Coal Mines Regulations 1957, I, in supersession of Notification No. GSR-804, dated 18th June 1975, published in the Gazette of India Part II, Section 3(i) on 28th June, 1975, hereby specify that the standards of lighting to be provided during working hours at different places or areas, where natural light is insufficient in opencast coal mines shall be in the manner as specified in the following table and in conformity with the general guidelines for illumination mentioned thereunder: Standards of Illumination in Opencast Coal Mines

Abbreviation- V : Vertical; H : Horizontal

Serial No.	Place/ Area to be illuminated	Minimum standards of illumination to be provided (in lux)
1	Work place of Heavy Machinery	15 H, 25 V (so as to cover depth and height through which the machine operates.)
2	Drilling operations	
(i)	Area where drilling rig works	25 V (so as to illuminate full height of the drilling rig)
(ii)	Area where drill holes exists	15 H
3	Places where manual work is done	15 H, 25 V
4	Places where loading, unloading or transfer, loading of dumpers, trucks or train is carried on (including OBDump and Coal Stack Yard)	15 H, 15 V

5	Operators cabins of machines or mechanisms	50 H at all places of operation	
6	Haul roads for Trucks and Dumpers	10 H	
7	Rail haulage track in the pit	10 H	
8	Roadways and footpaths from bench to bench	10 H	
9	Permanent paths for use of persons employed etc.	10 H	
10	In-pit Crusher/ Feeder Breaker	40 H	
11	Hand Picking Points	50 H	
12	Conveyers		
(a)	Transfer points and drive/ tail end area	40 H	
(b)	Along conveyor	20 H	
13	Coal Handling Plant		
(a)	Places of crushing, screening, segregation andloading/ unloading	40 H	
(b)	Operation points	50 H	
(c)	Other places (in general)	20 H	
14	Pumping Station	40 H	
15	(i)	Electrical Sub-station	100 H, 50 V
(ii)	Other places of operation of electricalapparatus/ equipment	20 H, 20 V	
16	First Aid station	50 H	
17	Rest shelter	30 H	
18	Workshop	100 H, 50 V	
19	Parking Yard	50 H	
20	General working areas as determined by theManager in writing	10 H at the level of surface to be illuminated	

Guidelines for mine illumination

**1. The mine lighting should be designed and installed with proper lamps and fixtures in regard to height, orientation, spacing and reflectors or other accessories, so as to secure a uniform distribution of light on the work area for visual comfort and avoiding objectionable shadows, sharp contrasts of intensity, glare, light clutter (excessive groupings of light) and light pollution to prevent strain on the eyes of the workmen, work fatigue and medically defined stress.**

- 2. Portable lighting shall be provided at places, where the permanent/ fixed lighting is not possible.**
- 3. At strategic locations like electric substation, and any other places as determined by the Manager, emergency lighting arrangement by separate source shall also be provided.**
- 4. In case of haul roads, orientation of light fittings should be kept so adjusted as to have emittance of light across the road and not along the road. Where the width of haul roads is more, the lighting arrangements shall be provided either by rows of lights erected on both sides of the road or by a centrally erected row over the divider, so as to maintain illumination as per standard.**
- 5. Lighting arrangement at working places of heavy machineries, dump/ stack yard and other loading/ unloading areas shall be such that the formation of dark zone is avoided.**
- 6. Considering high mobility of hydraulic excavators, the faces/ benches worked by such machineries shall, as far as practicable, be illuminated by light source of matching mobility so as to avoid chances of lag for want of shifting.**
- 7. Dump/ stack yards shall be illuminated by suitable numbers of high mast towers/ light source. It shall also be ensured that adequate light reaches up to edges of the active dump.**
- 8. For better implementation of these standards, the manager of every mine shall formulate a detailed written "Illumination Scheme", which may include an "Illumination Plan" and duties and responsibilities of Key officials for the purpose.**
- 9. In respect of any particular place or operation in a mine, where due to existence of some special conditions the manager is of the opinion that compliance as per stipulated minimum standard is not reasonably practicable, he may provide illumination in variance thereof, if he has indicated the modified minimum illumination to be provided for such place or operation, as the case may be, in the "Illumination Scheme" with proper**

**justification for the same and submitted a copy thereof to the Regional Inspector.**

**10. Illumination Survey. - (i) The manager of every mine shall arrange to conduct Lighting Survey once at least in every month to ensure adequacy of illumination.**

(ii) While making such survey, the measurement of lighting shall also be taken at the point farthest from the source of light lying within the limit of the work place or in haul road or travelling or haulage roadway, as the case may be. (iii) A record of every such survey shall be maintained and signed by the competent person making the survey and countersigned and dated by the manager.

**11. Illumination Plan. - (i) The manager of every mine shall ensure that an Illumination Plan, indicating the location of places, type of illuminating devices, fixtures, lamps, supports, any other devices for illumination and showing required as well as measured value of light at various places to be illuminated, is maintained. Where any area of the mine is not in use or not needed to be lighted, the same shall be clearly marked and demarcated on the plan with reasons to be recorded. The plan shall be kept signed and dated by the surveyor and the official authorized for maintaining the lighting standard and countersigned and dated by the manager.**

(ii) The Illumination Plan shall be brought up to date in every month based on the monthly illumination survey and considering the current status of workings.