

Service Tax (Registration of Special Category of Persons) Rules, 2005

UNION OF INDIA

India

Service Tax (Registration of Special Category of Persons) Rules, 2005

Rule

SERVICE-TAX-REGISTRATION-OF-SPECIAL-CATEGORY-OF-PERSON of 2005

- Published on 7 June 2005
- Commenced on 7 June 2005
- [This is the version of this document from 7 June 2005.]
- [Note: The original publication document is not available and this content could not be verified.]

Service Tax (Registration of Special Category of Persons) Rules, 2005 Published vide Notification Gazette of India, Extra; Part 2, Section 3(i), dated 7.6.2005

1609.

G.S.R. 369(E), dated 7.6.2005.- 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, namely:-

1. Short title and commencement.-

(1) These rules may be called the Service Tax (Registration of Special Category of Persons) Rules, 2005. (2) They shall come into force on the 16th day of June, 2005.

2. Definitions.-

In these rules, unless the context otherwise requires,-(a)"Act" means the Finance Act, 1994 (32 of 1994);(b)"aggregate value of taxable service" means the sum total of first consecutive payments received during a financial year towards the gross amount, as prescribed under section 67 of the Act, charged by the service provider towards taxable services but does not include payments received towards such gross amount which are exempt from the whole of service tax leviable thereon under section 66 of the Act under any notification other than Notification No. 6/2005-Service Tax, dated

the 1st March, 2005 [G.S.R. 140 (E), dated the 1st March, 2005];(c)"input service distributor" shall have the meaning assigned to it in clause (m) of rule 2 of the CENVAT Credit Rules, 2004.

3. Registration.-

(1)The input service distributor shall make an application to the jurisdictional Superintendent of Central Excise in such form as may be specified, by notification, by the Board, for registration within a period of thirty days of the commencement of business or the 16th day of June, 2005, whichever is later.(2)Any provider of taxable service whose aggregate value of taxable service in a financial year exceeds three lakh rupees shall make an application to the jurisdictional Superintendent of Central Excise in such form as may be specified, by notification, by the Board, for registration within a period of thirty days of exceeding the aggregate value of taxable service of [seven lakh rupees] [Substituted words "three lakh rupees" by Notification No. G.S.R. 160 (E) dated 1.3.2007 (w.e.f. 7.6.2005)].(3)The provisions of sub-rules (2) to (7) of rule 4 of Service Tax Rules, 1994 shall be applicable to the persons or class of persons who make an application for registration under the provisions of these rules, with such modifications and alterations as may be prescribed by the Board.

4. Furnishing of returns.-

The input service distributor shall furnish a return to the jurisdictional Superintendent of Central Excise in such form and at such frequency as prescribed under sub-rule (10) of rule 9 of CENVAT Credit Rules, 2004.