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Ministry of Finance (Deptt. of Revenue), Noti. No. G.S.R. 365(E), No. 23/2005-Service Tax, dated June 7, 2005, published in the Gazette of India, Extra., Part II, Section 3(i), dated 7th June, 2005, p. 14, No. 241 [F. No. B-1/6/2005-TRU]

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. (1) These rules may be called the **Service Tax (Fifth Amendment) Rules, 2005.**

(2) They shall come into force on the 16th day of June, 2005.

2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules), in Rule 2, in sub-rule (1), in clause (d),—

(i) for sub-clause (iv), the following sub-clause shall be *substituted*, namely:—

“(iv) in relation to any taxable service provided or to be provided by a person, who has established a business or has a fixed establishment from which the service is provided or to be provided, or has his permanent address or usual place of residence, in a country other than India, and such service provider does not have any office in India, the person who receives such service and has his place of business, fixed establishment, permanent address or, as the case may be, usual place of residence, in India;”;

(ii) in sub-clause (v), in item (b), for the words “established by or under,” the words “formed or registered under” shall be *substituted*.

3. In the said rules, in Rule 4-A, in sub-rule (1), after the second proviso, the following proviso shall be *inserted*, namely:—

“Provided also that where any payment towards the value of taxable service is not received and such taxable service is provided continuously for successive periods of time and the value of such taxable service is determined or payable periodically, an invoice, a bill, or as the case may be, a challan shall be issued by a person providing such taxable service, not later than fourteen days from the last day of the said period.”.

4. In the said rules, in Rule 6, after sub-rule (4), the following sub-rule shall be *inserted*, namely:—

“(4-A) Notwithstanding anything contained in sub-rule (4), where an assessee has opted for registration under sub-rule (2) of Rule 4 of these rules and has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, for the reason of not receiving details of payments received towards the value of taxable services at his other premises or offices, the assessee may adjust such excess amount so paid as service tax by him against his service tax liability for the subsequent period and the details of such adjustment shall be intimated to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such adjustment.”.