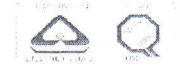




Office of the Principal Commissioner of Central Tax  
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय  
Visakhapatnam Central GST Commissionerate  
वस्तु एवं सेवाकर भवन, पत्तन क्षेत्र, विशाखपट्टणम  
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ISO 15700  
CERTIFIED



**TRADE NOTICE NO. 46/2017**

**Dated: 29.09.2017**

Sub:- CBEC Circular on certain transitional issues arising with respect to payment of service tax after 30<sup>th</sup> June 2017- Reg.

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Attention of the Trade & Industry is invited to the CBEC Circular No. 207/5/2017-Service Tax dated 28-09-2017 (Available at: <http://www.cbec.gov.in/ServiceTax-Circulars-Instructions>) issued by the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India clarifying reflection of transitional credit arising out of payment of Service Tax on RCM basis after 30<sup>th</sup> June 2017 and by 5<sup>th</sup>/6<sup>th</sup> July 2017.

2. The relevant text of clarification given in the Circular is reproduced hereunder for ready reference.

**2.0 Reflection of transitional credit arising out of payment of service tax on reverse charge basis after 30<sup>th</sup> June 2017 and by 5<sup>th</sup>/6<sup>th</sup> July 2017**

2.1 I am directed to refer to certain instances of assessors, who had chosen to wait till 5<sup>th</sup>/6<sup>th</sup> July 2017 to make the payment of service tax on reverse charge basis, instead of paying the same by 30-6-2017. 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 assessors had doubts as to whether the details of credit should be included in the return in Form ST-3 or in Form GST TRAN-1.

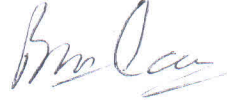
2.2 The matter has been examined. In such cases, details of credit arising as a consequence of payment of service tax on reverse charge basis after 30<sup>th</sup> June 2017 by 5<sup>th</sup>/6<sup>th</sup> July 2017 the details should be indicated in Part I of Form ST-3 in entries 13.1.2.6, 13.2.2.6 and 13.3.2.4. Linked entries should be made in Part II 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 filing of which is 45 days from the date of filing of the return.

2.3 It is necessary to give compliant assesseees 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 ST3 returns for the period 1-4-2017 to 30-6-2017 which have been filed upto and inclusive of the 31<sup>st</sup> day of August 2017, shall be deemed to have been filed on 31-8-2017. This will give all such assesseees some more days to file a revised return, if necessitated. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in 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.

3.0 Payment of service tax on or after 1-7-2017 as a consequence of detection of evasion or any other circumstances

3.1 This issue will arise only in the case of assesseees 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 .

3. The contents of this Trade Notice may be brought to the notice of all concerned.



(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/36/2017- GST Cell)

To

The Trade (as per the Distribution List)

Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate.
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate **with a direction to give wide publicity.**
3. ✓ The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.