

# Service Tax Compliance



## Who Is Covered

- Every person irrespective of status is liable to pay service tax if providing any taxable service.
- Small Service Providers are exempted from service tax where value of taxable service does not exceed Rs. 10 Lakhs in the previous financial year.
- Central Government can grant exemptions to certain services wholly or partly. Accordingly certain exemptions are granted by issuing notifications.

## Applying For Service Tax Registration in Form ST-1

Within 30 days from the date on which service tax becomes leviable.

## Rate Of Service Tax

	Service Tax	EC	SHEC	Net Rate
18.04.2006 to 23.02.2009.	12%	2%	1%	12.36%
24.02.2009 onwards	10%.	2%	1%	10.30%

## Payment Of Service Tax Using Challan GAR-7

Individual, Proprietorship, Partnership		Corporate Entities, Trust & Societies	
Value Realized	Due Date	Value Realized	Due Date
April to June	5 <sup>th</sup> July	March	31 <sup>st</sup> March
July to September	5 <sup>th</sup> October	Other months	5 <sup>th</sup> of succeeding month
October to December	5 <sup>th</sup> January		
January to March	31 <sup>st</sup> March		

*If e-Payment is done then effective due date will be 6th of the succeeding month/quarter.*

## Interest For Delayed Payment

Rate of interest	13% p.a.
Period of Interest	Number of days Between Actual Date of payment and Due Date

## Half-yearly Return In Form St-3

April to September	25 <sup>th</sup> of October
October to March	25 <sup>th</sup> of April

## Revision Of Form ST-3

ST-3 form can be revised and submitted again within 90 days from the date of filling original return.

## SOFTWARE AVAILABLE WITH US



### eTdsWizard

Electronic TDS Return in just four clicks

**Largest Selling  
eTDS Software  
for 8th Year in a Row**

### eForm Expert

ITR Software

*I.T Computation & e Filing Software*

### Easy Pay

Payroll Management Software

*Manage Your PayRoll easy way*

### Asset Expert

Fixed Asset Management Software

*Effective Asset Management*

### Service Tax

Service Tax Management Software

*Managing Service Tax Compliance*

### VAT OnLine

VAT Software

*Vat Computation, e-Filing & Audit Software*

### Backup Express

Data Backup Software

*Data Protection from Virus Infection , Hard Disk Crash, Computer Failure*

### DSC Class 2

Digital Signature Certificate

*For New & Renewal Signature*

**LAW S4INDIA**  
.com Your personal advisor on Indian Laws

*Digital Library of online Resources updated every day*



**tax print**

© CADinesh Kumar Tejwani

Printing and Publishing Rights:

For Mumbai: Tax Print

Second Edition: May 2010

First Reprint: August 2010

Price Rs. 40/-

**Published By**

Tax print

177 , Perin Nariman Street, Fort Mumbai 400 001

Phone : 22693321 Web : [www.taxprintindia.com](http://www.taxprintindia.com)

**Printed at**

Print Tech, Bomanji Lane, Fort , Mumbai -4001

All efforts have been made to avoid errors or omissions in this book. However, errors may happen. Neither the publishers, nor the authors or sellers will be responsible for any damage or loss of action to any one, of any kind, in any manner.

No part of this book may be reproduced or copied in any form or by any form or by any means without the written permission of the publishers.

All disputes subject to Mumbai jurisdiction.

**Note from Publisher**

For over 50 years tax print has served the tax and accounting community by providing tax forms, company seal, registers ,books and taxation software. We are pleased to present our very first publication, which is extremely useful, with high quality layout and printing and at a very low cost.

With multiple laws and complex compliance requirements, one has to keep referring to several publications and web sites. This book is an attempt to bring several areas of legal compliance at a single place in a very simple and easy manner.

We are sure our readers will benefit from this useful compilation by CADK Tejwani.

We welcome your comments at [contact@taxprintindia.com](mailto:contact@taxprintindia.com)