

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, the 8th March, 2016
18 Phalguna, 1937Saka

Notification No. 20/2016-Service Tax

G.S.R..... (E). - 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 (Second Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, in Form ST- 3,-
 - (i) in Part B,-

(a) in the Table “B1 FOR SERVICE PROVIDER”, after serial number B1.21 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“B1.22	Swachh Bharat Cess payable based on entries in serial number B1.15						
B1.23	Swachh Bharat Cess payable based on entries in serial number B1.16						
B1.24	Total Swachh Bharat Cess payable B1.24 = B1.22+B1.23”						

(b) in the Table “B2 FOR SERVICE RECEIVER”, after serial number B2.21 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“B2.22	Swachh Bharat Cess payable based on entries in serial number B2.15						
B2.23	Swachh Bharat Cess payable based on entries in serial number B2.16						

B2.24	Total Swachh Bharat Cess payable B2.24 = B2.22 +B2.23”						
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(ii) in Part C, in the Table, after serial number C1 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“C1.1	Swachh Bharat Cess deposited in advance						
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(iii) after Part D, after the Table “SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT”, the following shall be inserted, namely:-

“PART DA- SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

	Month/Quarter	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar
DA1	Swachh Bharat Cess paid in cash						
DA2	By adjustment of amount paid as SBC in advance under rule 6(1A) of the Service Tax Rules, 1994						
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under rule 6(3) of the Service Tax Rules, 1994						
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under rule 6(4A) of the Service Tax Rules, 1994						
DA5	By book adjustment in the case of specified Government Departments						
DA6	Total Swachh Bharat Cess paid DA6=DA1+DA2+DA3+DA4+DA5						

(iv) in Part G, in the Table “ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC PAID”, after serial number G12 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“G13	Arrears of Swachh Bharat Cess paid in cash						
G14	Interest on SBC paid in cash						
G15	Penalty on SBC paid in cash						
G16	Total payment of arrears, interest, penalty on Swachh Bharat Cess G16= G13 +G14+G15”						

(v) in PART H,-

(a) for Table heading “H1 DETAILS OF CHALLAN (vide which service tax, education cess, secondary and higher education cess and other amounts have been paid in cash)”, the following shall be substituted, namely:-

“H1 DETAILS OF CHALLAN (vide which Service Tax, Swachh Bharat Cess, Education Cess, Secondary and Higher Education Cess and other amounts have been paid in cash)”;

(b) for Table Heading “H2 Source document details for payments made in advance/adjustment, for entries made at column D3, D4, D5, D6, D7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11”, the following shall be substituted, namely:-

“H2 Source document details for payments made in advance/adjustment, for entries made at column D3, D4, D5, D6, D7; DA1, DA2, DA3, DA4, DA5 ; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; and G1 to G11 and G13 to G15.”

(Rajeev Yadav)
Director to the Government of India
[F.No. 137/79/2015-Service Tax]

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 2/94-SERVICE TAX, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 19/2016-SERVICE TAX, dated the 1st March, 2016 vide number G.S.R. 987 (E), dated the 1st March, 2016.