

**[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)  
NOTIFICATION  
No.19/2016-Service Tax**

New Delhi, the 1<sup>st</sup> March, 2016

**G.S.R. \_\_\_\_ (E).**-In exercise of the powers conferred by sub-section (1) read with sub-section (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 (Amendment) Rules, 2016.

(2) These rules shall come into force on the 1<sup>st</sup> day of April, 2016.

2. In the Service Tax Rules, 1994,-

(1) in rule 2, in sub-rule (1), in clause (d), in sub-clause(i),-

(a) in item (D), for sub-item(II),the following shall be substituted, namely:-

“(II) a firm of advocates or an individual advocate other than a senior advocate by way of legal services”;

(b) item (EEA) shall be omitted;

(2) in rule 6,-

(i) in sub-rule (1),-

(a) in the first proviso, for the words “assessee is an individual or proprietary firm or partnership firm”, the following shall be substituted,-

“assessee is a one person company whose aggregate value of taxable services provided from one or more premises is fifty lakh rupees or less in the previous financial year, or is an individual or proprietary firm or partnership firm or Hindu Undivided Family”;

(b) in the third proviso, for the words “in case of individuals and partnership firms whose”, the following words shall be substituted,-

“in case of such individuals, partnership firms and one person companies whose”;

(ii)in sub-rule (4), for the words, brackets and figures “Central Excise (No. 2) Rules, 2001”, the words and figures “Central Excise Rules, 2002” shall be substituted;

(iii) in sub-rule (7A), after clause (i), the following clause shall be inserted, namely:-

“(ia) in case of single premium annuity policies other than (i) above, 1.4 per cent. of the single premium charged from the policy holder;”;

(3) in rule 7,-

(i) after sub-rule (3), the following sub-rules shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rule (1), every assessee shall submit an annual return for the financial year to which the return relates, in such form and manner as may be specified in the notification in the Official Gazette by the Central Board of Excise and Customs, by the 30<sup>th</sup> day of November of the succeeding financial year;

(3B) The Central Government may, subject to such conditions or limitations, specify by notification an assessee or class of assesses who may not be required to submit the annual return referred to in sub-rule(3A).”;

(ii) in sub-rule (4), for the words, brackets and figure “sub-rule (2)”, the words, brackets , figures and letter “sub-rules (2) and (3A)” shall be substituted;

(4) rule 7B shall be renumbered as sub-rule (1) thereof, and after sub-rule (1) as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) An assessee who has filed the annual return referred to in sub-rule (3A) of rule 7 by the due date may submit a revised return within a period of one month from the date of submission of the said annual return.”;

(5) rule 7C shall be renumbered as sub-rule (1) thereof, and after sub-rule (1) as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) Where the annual return referred to in sub-rule (3A) of rule 7 is filed by the assessee after the due date, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day for the period of delay in filing of such return, subject to a maximum of twenty thousand rupees.”.

[F.No. 334/08/2016- TRU]

(K. Kalimuthu)

Under Secretary to the Government of India

**Note:-**The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) by notification No. 2/94-Service Tax, dated the 28<sup>th</sup> June, 1994 *vide* number

G.S.R. 546 (E), dated the 28<sup>th</sup> June, 1994 and last amended *vide* notification No. 27/2015-Service Tax, dated the 18<sup>th</sup> December, 2015 *vide* number G.S.R. 987(E), dated the 18<sup>th</sup> December, 2015.