

केंद्रीय उत्पाद एवं सीमाशुल्क तथा सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
पी.बी.नं 13, आई.सी.ई.भवन, प्रेस क्लब रोड, तिरुवनंतपुरम 695001
P.B.No.13, I.C.E.BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM 695001

व्यापार सूचना सं / Trade Notice No. 12/2016

दिनांक Dated: .06.2016


Sub: -Timely filing of Returns by C.Ex-S.Tax assessees -- Reg.

Copies of the following letters issued by the Directorate General of Tax Payer Services, New Delhi is communicated herewith for information and necessary action.

Sl.No.	Letter No. & date	Subject.
1.	F.No. DGTS/48/2016 dated 17.05.2016	Timely filing of Returns by Central Excise and Service Tax assessees
2.	F.No.DGTS/48/2016 dated 17.05.2016	Filing of returns by Central Excise & Service Tax non-filer assessees
3.	F.No.DGTS/48/2016 dated 17.05.2016	Early filing of returns by Central Excise & Service Tax assessees.

(issued from file C.No. IV/16/03/2016 C. Ex. Tech.)

Encl: As above


(एम श्रीधर रेड्डी M. SREEDHAR REDDY)
आयुक्त COMMISSIONER

मेवा में To

- 1) तिरुवनंतपुरम आयुक्तालय के वितरण सूची I, II & III A के अनुसार As per Distribution list I, II & III A of Trivandrum Commissionerate.
- 2) केंद्रीय उत्पाद एवं सीमा शुल्क मुख्य आयुक्त, कोची
The Chief Commissioner of Central Excise, Customs & Service Tax, Cochin.
- 3) केंद्रीय उत्पाद एवं सीमा शुल्क आयुक्त, कालिकट/ कोची
The Commissioner of Central Excise, Customs & Service Tax, Calicut/ Cochin.
- 4) सूचना पट्ट Notice Board.

Starts

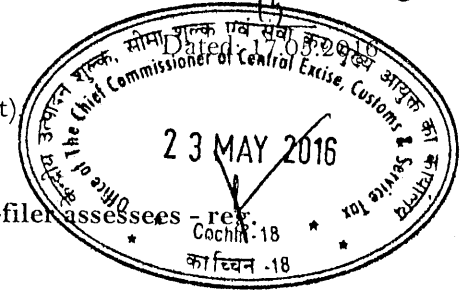
98/16

F.No. DGTS/48/2016 | 15147 1561
Directorate General of Taxpayer Services
Central Board of Excise & Customs
I.P. Estate, C.R. Building, New Delhi - 110 109
Ph: 011 - 23379331 Fax: 011 - 23370744
* * * *

V B

To:

The President/General Secretary of Associations (as per mailing list)



Subject: Filing of returns by Central Excise & Service Tax non-filer assesseees - reg.

Madam/Sir,

You are aware that the Government has been placing great emphasis on taxpayer-friendly tax administration as part of its initiatives to improve ease of doing business. In this direction, the CBEC has taken several initiatives to facilitate trade. The Central Excise and Service Tax assesseees are no longer required to visit any office to file their monthly/quarterly/ half-yearly returns, which can now be filed online from anywhere 24X7 on the ACES. A number of facilities have been provided for helping assesseees in online filing of the periodical returns in Central Excise & Service Tax, which are briefly mentioned below:-

- Service tax/Central Excise Returns can be filed either online or by using the offline utility by downloading the latest version from "DOWNLOADS" section of ACES website <https://www.aces.gov.in>
- For details on how to e-file in ACES or any further information/ assistance, read the instructions given in the return form and the FAQs under the 'Help' section.
- In case of any queries, assesseees can also contact ACES Service Desk by sending email to aces.servicedesk@icegate.gov.in
- For any assistance, assesseees can also call up national toll free number 1800 425 4251.

Further, Taxpayer Service Centres have been set up in every Commissionerate to assist the assesseees for matters relating to Central Excise or Service Tax. Assesseees can also visit the Taxpayer Service Centres in their Commissionerate, in case any assistance is required.

2. However it is pointed out that a substantial number of assesseees are not filing their periodical Central Excise/Service Tax returns. Non-filing of return attracts penalty under the provisions of the Central Excise Rules, 2002/Service Tax Rules, 1994. Non-filing of returns thus invites avoidable penal action, and is also not in consonance with the spirit of voluntary compliance. Besides, it unnecessarily increases workload on the tax administration.

3. In the above circumstances, I request you to educate and impress upon all the members of your association to file their periodical Central Excise & Service Tax returns by the due date in the spirit of voluntary compliance.

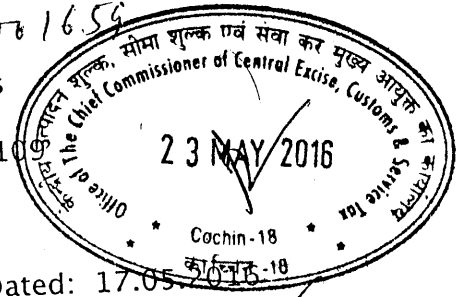
Yours faithfully

(Vinay Chhabra)
Director General, DGTS

Copy to the Chief Commissioner of Central Excise / Service Tax (All).

1597/16

F.No. DGTS/48/2016 | 1611 T 16.56
Directorate General of Taxpayer Services
Central Board of Excise & Customs
I.P. Estate, C.R. Building, New Delhi - 110 100
* * * *



Dated: 17.05.2016

INB

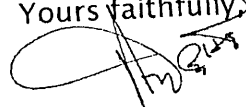
To:
The Chief Commissioner of Central Excise (All),
The Chief Commissioner of Service Tax (All).

Subject: Timely filing of Returns by Central Excise and Service Tax assesseees
- reg.

Madam/Sir,

The Comptroller and Auditor General of India has, in its Report No. 2 of 2016 dealing with Compliance Audit on Indirect Taxes - Central Excise, observed (Para 1.9 regarding 'Tax Base') that only around 40 per cent assesseees are filing returns. Ministry needs to look into the reasons for the same. CAG has given similar observations regarding non-filing of returns by the Service Tax assesseees in the Report No. 1 of 2016 dealing with Compliance Audit on Indirect Taxes - Service Tax, where the percentage of return filers is indicated to be around 41-43%. These figures have been confirmed more or less by the Director General of Systems.

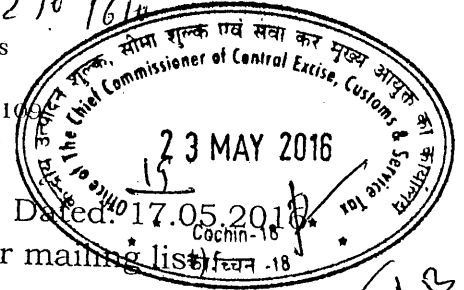
2. Such a low percentage of return-filing is a matter of concern and requires response on a macro-level. It is accordingly requested that in all your interactions with the trade and industry associations, including meetings of RACs, PTFCS, Open Houses, etc. you should impress upon the members of trade and industry to advise their members to file their Central Excise and Service Tax returns in time. You may like to ask Commissioners under your charge for similar action. This will avoid unnecessary litigation and will also help in better utilization of departmental resources, besides encouraging voluntary compliance.

Yours faithfully,

(Vinay Chhabra)
Director General, DGTS

Copy for kind information to: Chairman (CBEC) / Member (CX) / Member (Admn) / Member (Budget) / Member (L&J/IT) / Member (Customs) / Member (ST/GST/TS).

1596/116

F.No. DGTS/48/2016 1156270 1614
Directorate General of Taxpayer Services
Central Board of Excise & Customs
I.P. Estate, C.R. Building, New Delhi - 110 100
Ph: 011 - 23379331 Fax: 011 - 23370744
* * * *



To:

The President/General Secretary of Associations (as per mailing list)

Subject: Early filing of returns by Central Excise & Service Tax assesseees.

Madam/Sir,

I would like to inform you about the problems faced by the Service Tax payers in accessing ACES recently for filing their return for the half-yearly period October, 2015 to March, 2016. Service Tax assesseees were required to file this return by 25th April, 2016.

2. It has been observed that during the period from 1st-20th April, 2016, around 38% of the filers filed their returns. From 21st to 25th April, the larger chunk of the assesseees attempted to file, but only 30% assesseees were able to file returns till 24th April, 2016. This huge pressure on the network and systems, during the last few days prior to 25th April, 2016, caused some hardware/software related problems and many users were thus unable to access the ACES website www.aces.gov.in. These problems necessitated the Government to extend the due date from 25th April to 29th April, 2016. Urgent measures taken by the Directorate General of Systems resulted in rectification of the hardware/software related problems, which has since enabled assesseees to file returns both online & offline. It would be relevant to point out that the return filing cycle is available from 1st of the month in which return is required to be filed (both online & offline). Considering the limitations of the technology, to ensure a hassle-free filing, it would also be pertinent to impress upon the members of your associations that they should start filing returns much ahead of the due date to avoid such problems.

3. In the above circumstances, it is requested to educate and impress upon all the members of your association not to wait for the last date and start filing their periodical Central Excise & Service Tax returns much ahead of the due date to avoid problems faced on account of last minute congestion on the server/network.

Yours faithfully,

(Vinay Chhabra)

Director General, DGTS

Copy to the Chief Commissioner of Central Excise / Service Tax (All).

Copy for kind information to: Chairman (CBEC) / Member (CX) / Member (Admn) / Member (Budget) / Member (L&I/IT) / Member (Customs) / Member (ST/ST)