

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification

No. 13/2017-SERVICE TAX

New Delhi, dated the 12th April, 2017

G.S.R. (E). – In exercise of the powers conferred by clause (j) of sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as “the Act”) read with sections 31, 32 and 32A to 32P of the Central Excise Act, 1944 (1 of 1944), made applicable to service tax vide section 83 of the Act, 1994, the Central Government hereby makes the following rules to amend the Service Tax (Settlement of Cases) Rules, 2012, namely:-

1. (1) These rules may be called the Service Tax (Settlement of Cases) Amendment Rules, 2017.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax (Settlement of Cases) Rules, 2012 (hereinafter referred to as the said rules):-
 - (i) in rule 2 in clause (c), after the word, letters, brackets and figure, “Form SC (ST)-1”, the word, letters, brackets and figure “or Form SC (ST)-2” shall be inserted;
 - (ii) in rule 3 of the said rules,-
 - (a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) An application under sub-section (5) of section 32E of Excise Act, made applicable to service tax vide section 83 of the Act, shall be made in Form SC (ST) -2”.
 - (b) in sub-rule (3), after the word, letters, brackets and figure, “Form SC (ST) -1”, the words, letters, brackets and figure “or Form SC (ST) -2, as the case may be” shall be inserted.
 - (iii) for rule 4 of the said rules, the following rule shall be substituted namely:-

“4. Disclosure of information in the application for settlement of cases.-- The Settlement Commission shall, while calling for a report from the Commissioner of Central Excise having jurisdiction or Commissioner of Service Tax having jurisdiction, under sub-section (3) of section 32F of Excise Act, made applicable to Service Tax *vide* section 83 of the Act, forward a copy of the application referred to in sub-rule (1) or sub-rule (1A) of rule 3, as the case may be, to the Commissioner of Central Excise having jurisdiction or Commissioner of Service Tax along with the annexure and the statements and other documents accompanying such annexure to the application.”.

(F.No.275/36/2016-CX.8A (Pt.I))

(Y.S. Karoo)
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) vide No. G.S.R. 403 (E), dated the 29th May, 2012 *vide* notification no.16/2012-Sertive Tax, dated 29th May, 2012.

[under sub-rule (1A) of rule 3 of the Service Tax (Settlement of Cases) Rules, 2012]

Before the Customs and Central Excise Settlement Commission

_____ Bench at _____

Form of application for settlement of a case of Any Person under sub-section (5) of section 32E of Excise Act, made applicable to service tax vide section 83 of the Finance Act, 1994 (32 of 1994)

1.	Full name of the Person	
2.	(i) Postal address of the Person (ii) E-mail address of the Person, if any	
3.	i) Address for communication ii) Telephone No.	
4.	i) Permanent Account No. (ii) Service Tax Registration No. (if any) (iii) Status	
5.	(i) Commissioner of Service Tax having jurisdiction over the Person (ii) Postal address of the Commissioner of Service Tax having jurisdiction over the Person	
6.	Details of Show Cause Notice issued to the Person (a) Show Cause Notice No. and date (b) Period of dispute in the notice (c) Service Tax demanded in the notice (in Rs.) (d) Name of the noticee in the Show Cause Notice from whom the duty is demanded (e) Whether the case of noticee from whom the duty is demanded, has been settled by the Commission or application is pending for settlement before the Commission. If yes, please provide the status and details of that application. (f) Adjudicating authority before whom the notice of any person is pending adjudication.	
7.	Brief facts of the case and particulars of the issues to be settled	

Signature of the person

Verification

I son/daughter of residing at do solemnly declare that I am making this application in my capacity as and I am competent to verify it.

That the contents of this application are true and that I have not filed any application for settlement of the provisions of the Chapter V of Excise Act made applicable to service tax vide section 83 of the Act, before the Settlement Commission and also that no information relevant to the facts of the case has been suppressed. Annexures of the documents accompanying the application are true copies of the originals and the tables showing financial transactions are correct and are duly attested by me.

That no proceeding in respect of the case for which settlement is being sought, is pending before Commissioner (Appeals), Customs, Excise and Service Tax Appellate Tribunal or the courts, as the case may be, or has been remanded back to the adjudicating authority by the said appellate authorities/courts.

Verified today the day of (mention the month and year) (mention the place)

Deponent

Note:

1. The application fee should be credited in a branch of the authorized bank or a branch of the State Bank of India or a branch of Reserve Bank of India and the triplicate copy of the challan sent to the Settlement Commission with application. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.

2. Please state whether individual, Hindu undivided family, company, firm, an association of persons, etc.

Annexure

Statement containing particulars, referred to in item 7 of the application made under sub-section (5) of section 32 (E) of Excise Act made applicable to service tax vide section 83 of the Act.

1. Full and true disclosure of the facts regarding the issues to be settled including the terms of settlement sought for by the applicant.

Signature of the Person

Place :

Date :