C.No: IV/16/47/2010-SC (T)  Dated: 13.9.2010

MINUTES OF THE REGIONAL ADVISORY COMMITTEE MEETING
HELD ON 26.8.2010

The Regional Advisory Committee Meeting was held at 1500 hrs on 26.8.2010 in the Chamber of the Commissioner of Service Tax Commissionerate, Chennai. The Meeting was chaired by Smt. Kusum Satapathy, Commissioner of Service Tax, Chennai.

The following members attended the Meeting:

Members from the Trade / Association:
1. Shri Chooya Naachiar
   Tamil Chamber of Commerce
2. Shri J.C.Praakash
   Sindhi Chamber of Commerce
3. Shri M. Balachandran
   Ambatur Industrial Estate Manufacturers Association
4. Shri J.Krishnan
   Air Cargo Agents Association
5. Shri A.V.Vijayakumar
   Chennai Custom House Agents Association
6. G.RaghuSankar
   Air Cargo Agents Association
7. Shri N. Ramasamy
   Andhra Chamber of Commerce
8. Smt. A. Rani Kalavathi
   BSNL, Chennai Telephones

Departmental officers:
1. Shri S. Arumugam, Additional Commissioner
2. Shri Debashish Sahu, Additional Commissioner
3. Shri Lawrence David, Assistant Commissioner
4. Shri R. Vijoy, Superintendent

The Chairman welcomed all the members. She informed that the facility of E-Filing of Returns be encouraged and the facility provided by ACES be put to use by all Association Members. In this regard all service providers who did not possess TPIN and Password may apply at the earliest for immediate issue of the
same. Further, E-payment by service providers who had paid Rs.10 Lakhs (PLA + CENVAT) in the previous financial year was made mandatory w.e.f 1.4.2010. It was informed that this Office is ready to impart training programme on ACES for the facilitation of the various trade associations and its members at a place and date convenient to them. She informed that Govt. of India has proposed to introduce GST next year [2011]. It was requested that the members may go through the discussion papers as and when they are released and contribute their views to the Govt. of India.

Members representing the Chennai Custom House Agents Association and Air Cargo Agents Association expressed that the stand taken by the Divisions of Service Tax Commissionerate, Chennai, was not clear in respect of reimbursable expenses even after the issue of the Board's Circular No. 119/13/2009 dated 21.12.2009. Chairman informed the Members that several demands were pending adjudication in this office. On the issue of reimbursable expenses it was informed that various service providers were addressed by the Divisional Deputy Commissioner to produce records for verification to give effect to the CBEC Circular No. 119/13/2009-ST dated 21.12.2009 but the response is very poor. It was informed that on the basis of the details furnished by the Custom House Agent, a verification will be made by the Department. It was further informed that the Members of the Custom House Agents Association should also cooperate and produce the relevant documents as required by the Department for verification, to avoid issue of show cause notice in future.

During the meeting Smt. A. Rani Kulavathi, Member representing BSNL, Chennai Telephones, raised the following point

Point 1:
Request for confirmation regarding due date for filing the revised return whether it is 90 days from the date of filing of Original return or 90 days from the due date for filing return. In this connection Member quoted the explanatory notes in Section (VIII) contained in Trade Notice No.6/2008 dated 3.3.2008 which interprets Rule 7B as 90 days from the due date for filing Original Return. Whereas, Rule 7B clearly provides the time limit of 90 days for filing of Revised Return, from date of submission of original return under Rule 7B.

Decision:
As per Rule 7B of Service Tax Rules, 2004, the time limit of 90 days for filing of revised return counts only from the date of filing of the original return and not from the due date for filing of original return as contained in the Explanatory Notes.

The meeting ended with a vote of thanks by the Chairman.

(LAWRENCE DAVID)
ASSISTANT COMMISSIONER (TECH)
1. The Members of Regional Advisory Committee
2. As per mailing list [Department only]
3. The Chief Commissioner of Central Excise, Chennai Zone, Chennai-34.

Copy to,
The Superintendent, Computer Section for publishing in the official website