



आयुक्त का कार्यालय,
Office of the Commissioner
केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्तालय, वडोदरा-1,
Central Excise, Customs & Service Tax Commissionerate, Vadodara-1
केन्द्रीय उत्पाद शुल्क भवन, रेस कोर्स, वडोदरा - 390 007
Central Excise Building, Race Course, Vadodara - 390 007



TRADE NOTICE NO.01/2013 ✓

Subject : Service Tax Voluntary Compliance Encouragement Scheme, 2013.

Attention of the Trade, Service Providers and Public in general is invited to the provisions of Notification No.10/2013-Service Tax dated 13th May 2013 under which Service Tax Voluntary Compliance Encouragement Rules, 2013, were notified. The provisions of the said rules are as under :

1. *Short title and commencement - (1) These rules may be called the Service Tax Voluntary Compliance Encouragement Rules, 2013.*
(2) They shall come into force on the date of its publication in the Gazette of India.
2. *Definitions. - (1) In these rules, unless the context otherwise requires, -*
(a) "Act" means the Finance Act, 2013;
(b) "Form" means the Forms annexed to these rules.
(c) "Scheme" means the Service Tax Voluntary Compliance Encouragement Scheme, 2013 as specified in the Act;
(2) Words and expressions used but not defined in these rules but defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.
3. *Registration. - Any person, who wishes to make a declaration under the Scheme, shall, if not already registered, take registration under rule 4 of the Service Tax Rules, 1994.*
4. *Form of declaration. - The declaration under sub-section (1) of section 107 of the Act, in respect of tax dues under the Scheme shall be made in Form VCES -1.*
5. *Form of acknowledgment of declaration. - The designated authority on receipt of declaration shall issue an acknowledgement thereof, in Form VCES -2, within a period of seven working days from the date of receipt of the declaration.*
6. *Payment of tax dues.- (1) The tax dues payable under the Scheme along with interest, if any, under section 107 of the Act shall be paid to the credit of the Central Government in the manner prescribed for the payment of service tax under the Service Tax Rules, 1994.(2) The CENVAT credit shall not be utilised for payment of tax dues under the Scheme.*
7. *Form of acknowledgement of discharge - (1) The designated authority shall issue an acknowledgement of discharge under sub-section (7) of section 107 of the Act, in Form VCES - 3.*
(2) The acknowledgement of discharge shall be issued within a period of seven working days from the date of furnishing of details of payment of tax dues in full along with interest, if any, by the declarant.

2. In terms of the provision under section 105(1)(c) of the Finance Act, 2013 and for smooth implementation, the following officers are designated as 'designated authority' in respect of the Divisions shown against them for all work related to the above scheme.

Sr.No.	Designation of the Officer	Jurisdiction of the authority
1.	Deputy/Assistant Commissioner, Division-I.	Division-I, C.Ex., Cus. & Service Tax, Vadodara-I.
2.	Deputy/Assistant Commissioner, Division-II.	Division-II, C.Ex., Cus. & Service Tax, Vadodara-I.
3.	Deputy/Assistant Commissioner, Division-III.	Division-III, C.Ex., Cus. & Service Tax, Vadodara-I.
4.	Deputy/Assistant Commissioner, Division-IV.	Division-IV, C.Ex., Cus. & Service Tax, Vadodara-I.
5.	Deputy/Assistant Commissioner, Division-Anand.	Anand Division, C.Ex., Cus. & Service Tax, Vadodara-I.

3. All trade associations, chamber of commerce and members of Regional Advisory Committee (RAC) are requested to publicize the contents of the Trade Notice among their members/constituents for timely compliance. Difficulties, if any, may be brought to the notice of the undersigned.

[Signature]
14/7/13

(INDRAJIT DASGUPTA)

Commissioner,
C.Ex., Cus. & Service Tax,
Vadodara-I.

F.No.IV/16-34/T/ST/2013

Vadodara. Dt. 16.07.2013

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2. Computer Section for uploading it on Commissionerate website.