

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Notification No. 45/2007-Service Tax

Dated 28th December, 2007

G.S.R.(E).- In exercise of the powers conferred by Sub-Sections (1) and (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 (Sixth Amendment) Rules, 2007.
(2) They shall come into force on date of their publication in the official gazette.
2. In the Service Tax Rules, 1994,-
 - (A) in rule 5,-
 - (a) for sub-rule (2), the following sub-rule shall be substituted, namely :-

“(2) Every assessee shall furnish to the Superintendent of Central Excise at the time of filing of return for the first time or the 31st day of January, 2008, whichever is later, a list in duplicate, of-

 - (i) all the records prepared or maintained by the assessee for accounting of transactions in regard to,-
 - (a) providing of any service, whether taxable or exempted;
 - (b) receipt or procurement of input services and payment for such input services;
 - (c) receipt, purchase, manufacture, storage, sale, or delivery, as the case may be, in regard of inputs and capital goods;
 - (d) other activities, such as manufacture and sale of goods, if any.
 - (ii) all other financial records maintained by him in the normal course of business.”;
 - (b) sub-rule (4) shall be omitted;
 - (B) after rule 5 of the said rules, following rule shall be inserted, namely :-

“**Rule 5A. Access to a registered premises.** (1) An officer authorised by the Commissioner in this behalf shall have access to any premises registered under these rules for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every assessee shall, on demand, make available to the officer authorised under sub-rule (1) or the audit party deputed by the Commissioner or the Comptroller and Auditor General of India, within a reasonable time not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by such officer or the audit party, as the case may be,-

 - (i) the records as mentioned in sub-rule (2) of rule 5;
 - (ii) trial balance or its equivalent; and
 - (iii) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961 (43 of 1961), for the scrutiny of the officer or audit party, as the case may be.”.

Sd/-

(ASHIMA BANSAL)

Under Secretary to the Government of India

[F. No. 137/26/2007-CX.4]

Note.- The principal rules were notified vide Notification No. 2/94-Service Tax, dated the 28th June, 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June, 1994 and were last amended vide Notification No. 39/2007-Service Tax, dated the 12th September, 2007 vide G.S.R. 586 (E), dated the 12th September, 2007.