

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

Notification No. 39/2007-Service Tax

Dated 12th September, 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 (Fifth Amendment) Rules, 2007.
- (2) They shall come into force on the day of publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule 6, for sub-rule (1), the following shall be substituted, namely :-

“(1) The service tax shall be paid to the credit of the Central Government,-

- (i) by the 6th day of the month, if the duty is deposited electronically through internet banking; and
- (ii) by the 5th day of the month, in any other case, immediately following the calendar month in which the payments are received, towards the value of taxable services :

Provided that where the assessee is an individual or proprietary firm or partnership firm, the service tax shall be paid to the credit of the Central Government by the 6th day of the month if the duty is deposited electronically through internet banking, or, in any other case, the 5th day of the month, as the case may be, immediately following the quarter in which the payments are received, towards the value of taxable services :

Provided further that notwithstanding the time of receipt of payment towards the value of services, no service tax shall be payable for the part or whole of the value of services, which is attributable to services provided during the period when such services were not taxable :

Provided also that the service tax on the value of taxable services received during the month of March, or the quarter ending in March, as the case may be, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year.”.

Sd/-
(ASHIMA BANSAL)
Under Secretary to the Government of India

[F. No. 201/21/2007-CX.6 (pt.)]

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. 28/2007-Service Tax, dated the 22nd May, 2007 vide G.S.R.374(E), dated the 22nd May, 2007.

Member-exporters can avail the Notification No. 28/2007-Service Tax, dated the 22nd May, 2007 from the following links :

http://www.ieport.com/service_tax/notifications/2007/not28.htm