



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

**Notification No. 20/2007-Service Tax**

Dated 12th May, 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 (Third Amendment) Rules, 2007.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Service Tax Rules, 1994, after rule 7B, the following rule shall be inserted, namely :-

“7C. Amount to be paid for delay in furnishing the prescribed return.-

Where the return prescribed under rule 7 is furnished after the date prescribed for submission of such return, the person liable to furnish the said return shall pay to the credit of the Central Government, for the period of delay of-

- (i) fifteen days from the date prescribed for submission of such return, an amount of five hundred rupees;
- (ii) beyond fifteen days but not later than thirty days from the date prescribed for submission of such return, an amount of one thousand rupees; and
- (iii) beyond thirty days from the date prescribed for submission of such return an amount of one thousand rupees plus one hundred rupees for every day from the thirty first day till the date of furnishing the said return:

Provided that the total amount payable in terms of this rule, for delayed submission of return, shall not exceed the amount specified in Section 70 of the Act:

Provided further that where the assessee has paid the amount as prescribed under this rule for delayed submission of return, the proceedings, if any, in respect of such delayed submission of return shall be deemed to be concluded.

Explanation.- It is hereby declared that any pending proceedings under Section 77 for delayed submission or non-submission of return that has been initiated before the date on which the Finance Bill, 2007 receives the assent of the President, shall also be deemed to be concluded if the amount specified for delay in furnishing the return is paid by the assessee within sixty days from the date of assent to the said Finance Bill.

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. 14/2007-Service Tax, dated the 2nd April, 2007 vide G.S.R. 266(E), dated the 2nd April, 2007.

Sd/-

(R. SRIRAM)

Deputy Secretary to the Government of India

[F.No. 334/1/2007-TRU]