



केन्द्रीय उत्पाद शुल्क एवं सेवाकर का आयुक्त का कार्यालय
Office of the Commissioner of Central Excise & Service Tax
काकीनाडा (विशाखपट्टणम-II) आयुक्तालय Kakinada (Visakhapatnam-II) Commissionerate
उत्पाद शुल्क भवन/ Central Excise Building, पत्तन क्षेत्र/ Port Area,
विशाखपट्टणम - 530 035/ Visakhapatnam - 530 035.
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STANDING ORDER NO.03/2017

Dated: 20.02.2017

Contents of the Instruction issued vide Board Notification No. 08/2017 -Service Tax dated 20.02.2017 on the above subject are communicated hereunder for information, guidance and necessary action.

2. G.S.R.(E).- Whereas, the Central Government is satisfied that in the period commencing on and from the 1st of July 2012 and ending with the 31st of March, 2015 (hereinafter referred to as the said period) according to a practice that was generally prevalent, there was non levy of service tax. on the services by the operators of Common Effluent Treatment Plant by way of treatment of effluent and this service was liable to service tax, in the said period, which was not being paid according to the said practice.

Now, therefore, in exercise of the powers conferred by section 11 C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby directs that the service tax payable on the said services by the operators of Common Effluent Treatment Plant, under section 66B of the Finance Act, 1994 but for the said practice, during the said period, shall not be required to be paid.

3. The same may be noted for strict compliance and brought to the notice of all concerned.


(बि हरराम B.HARERAM)
आयुक्त Commissioner

(Issued from file C.No. IV/16/02/2017-ST)

Copy submitted to:

1. The Chief Commissioner, Customs, Central Excise and Service Tax, Visakhapatnam Zone, Central Revenue Buildings, Port Area, Visakhapatnam.

Copy to:

1. The JDCs/JAC's (Division-IV-CE/Kakinada-CE/ Gajuwaka-ST/Kakinada-ST /Rajahmundry-CE&ST)
2. The DC/ACs/Sections in Hqrs. Office, Kakinada Commissionerate, Visakhapatnam,
3. The Superintendent of Central Excise & Service Tax (Computer/ACES Section) for uploading the Standing Order on the Commissionerate Website.