



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.
E.mail.ctechhqrs.cxkkd-ap@gov.in Tel.Phone No.0891-2521301

TRADE NOTICE NO.04/2017

Dated 28.02.2017

Attention of the Trade & Industry is invited to Notification No. 08/2017 - Service Tax dated 20.02.2017 issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India (available at <http://www.cbec.gov.in/resources/htdocs-servicetax/st-notifications/st-notifications-2017/st08-2017.pdf>).

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 contents of this Trade Notice may be brought to the notice of all concerned.

(बि हरeram B.HARERAM)

आयुक्त Commissioner

(Issued from file C.No. IV/16/01/2017-ST)

To

1. As per Mailing list (Trade).

Copy to

1. The Joint Commissioner, Central Excise, Customs & Service Tax, Kakinada Commissionerate, Visakhapatnam
2. The JDCs/JAC's (Division-IV-CE/Kakinada-CE/ Gajuwaka-ST/Kakinada-ST /Rajahmundry-CE&ST) are requested to give wide publicity,
3. The DC/ACs/Sections in Hqrs. Office, Kakinada Commissionerate, Visakhapatnam,
4. The Superintendent of Central Excise & Service Tax (Computer/ACES Section) for loading to the Website.