

SIGNIFICANT NOTIFICATIONS / CIRCULARS ISSUED DURING THE PERIOD 16TH MARCH, 2013 TO 15TH APRIL, 2013

A. SERVICE TAX

1. Erection of pandal or shamiana is liable to service tax - CBEC clarifies

The Central Board of Excise and Customs has clarified that the activity of providing pandal and shamiana along with erection thereof and other incidental activities is a declared service [section 66E(f)] liable to service tax and not deemed sale involving "transfer of right to use goods".

The Board has explained that such an activity is a service of preparation of a place to hold a function or event as the effective possession and control over the pandal or shamiana remains with the service provider, even after the erection is complete and the specially made-up space for temporary use handed over to the customer.

[Circular No. 168/3/2013 ST dated 15.04.2013]

2. Due date for filing ST-3 Return for the period July- Sept'12 extended till 30th April, 2013

Due date for filing of service tax returns in Form ST-3 for the period 1st July, 2012 to 30th September 2012 was extended from 15th April, 2013 to **30th April, 2013**.

Considering the difficulties in filing returns, causing inconvenience to the assessee, the CBEC had revised the due date of filing ST-3 Return.

[Order No. 02/2013 ST dated 12.04.2013]

B. EXCISE

1. Installing new plant and machinery at a distant plot cannot be construed as expansion of existing unit for the purpose of area-based exemption from excise duty

Notification Nos. 49/2003 and 50/2003 both dated 10.06.2003 provide area based exemption from the excise duty. *Circular No. 960/03/2012-CX dated 17.02.2012* clarified that exemption would continue to be available for the residual period of exemption, if an exempted unit acquires adjacent plot of land and installs new plant and machinery on such land. Such an expansion was considered as akin to expansion by way of installing new plant and machinery inside the existing plot/premises.

It has been further clarified that term 'adjacent' used in the above mentioned circular would **not** include a plot which is at some distance away from the exempted unit. In other words, exemption would continue to be available only when the exempted unit undertakes expansion by acquiring the adjoining plot with **at least one common boundary** with the exempted (existing) unit and the same is merged to make it one unit.

[Circular No.968/02/2013-CX dated 01.04.2013]

2. New Forms for filing appeal to CESTAT

CBEC has revised the forms for filing appeal in the CESTAT. Amended new forms for Central Excise (E.A.-3, E.A.-4, E.A.-5), Customs (C.A.-3, C.A.-4, C.A.-5) and Service Tax (S.T.-5, S.T.-6, S.T.-7) have been notified vide *Notification Nos. 6/2013-CX (N.T.), 37/2013-Cus (N.T.) and 5/2013-ST, all dated*

10.04.2013 respectively. These forms have been made effective from 01.06.2013 though they would be optional till 31.08.2013. Therefore, all appeals filed in the Tribunal on or after 01.09.2013 would be in the new form being prescribed.

These forms have been revised to ensure quick disposal of cases. Additional information sought would lead to faster communication between the Tribunal Registry and the appellant, bunching of cases and would also facilitate creation of a comprehensive database.

[Circular No. 969/03/2013-CX dated 11.04.2013]

The text of the above notification/circulars is available at www.cbec.gov.in