

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

\*\*\*\*\*

**Notification No. 43/2011 – Service Tax**

New Delhi, the 25<sup>th</sup> August 2011  
Bhadra 3, 1933 (Saka)

G.S.R. 642 (E).- In exercise of the powers conferred by sub-section (1) read with sub-section (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 (Fourth Amendment) Rules, 2011.

(2) They shall come into force on the 1<sup>st</sup> day of October, 2011.

2. In the Service Tax Rules, 1994, in rule 7, -

(a) in sub-rule (2), the proviso shall be omitted;

(b) after sub-rule (2) as so amended, the following sub-rule shall be inserted, namely:-

“(3) Every assessee shall submit the half-yearly return electronically”.

[F. No. 137/99/2011 – Service Tax]

(Deepankar Aron)  
Director (Service Tax)

*Note.- The principal rules were notified vide notification No. 2/1994 – Service Tax dated the 28<sup>th</sup> June 1994, published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (i), vide number G.S.R. 546(E), dated the 28<sup>th</sup> June, 1994 and were last amended by notification No. 35/2011 - Service Tax, dated the 25<sup>th</sup> April, 2011, vide number G.S.R. 343 (E), dated the 25<sup>th</sup> April, 2011.*