

**PRESS RELEASE**

**28<sup>th</sup> September 2017**

Certain transitional issues arising with respect to payment of service tax after 30<sup>th</sup> June 2017 have been clarified by CBEC vide circular dated 28-9-2017.

It has been clarified that in cases where service was received before 1-7-2017 and payment for the value of the service was also made before 1-7-2017, but the service tax was paid by 5<sup>th</sup> /6<sup>th</sup> July 2017, details of credit should be indicated in Part I of Form ST-3 by filing a revised return. In order to give compliant assesseees who had filed their ST 3 return by the due date or some days later, an immediate and viable window to file revised returns, all ST3 returns for the period 1-4-2017 to 30-6-2017 which have been filed upto and inclusive of the 31<sup>st</sup> day of August 2017, shall be deemed to have been filed on 31-8-2017. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in Form GST TRAN-1.

In the case of assesseees who were not registered under ACES, who want to make payment of service tax on or after 1-7-2017, they may avail of the category of “non assessee registration” in the registration module of ACES.

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