

The Central Government vide **Notification No. 47/2012-ST** dated. 28th September, 2012 has inserted a proviso in sub rule (2) of Rule 7 of the Service Tax Rules, 1994 to provide that the Half yearly return (Form ST-3) for the period 1st April to 30th September 2012, which is required to be submitted by the October 25, 2012 shall cover the **period between April 1 to June 30, 2012 only.**

This is due to the introduction of the Negative List regime w.e.f. July 1, 2012, whereby all the taxable services have been merged into one single category namely "Other than in the Negative list".

NOTE: The CBEC has also issued letter no. F. No. 137/22/2012-Service Tax dated. 28th September, 2012 to clarify that data for the period 1-7-2012 to 30-9-2012 will have to be furnished in a revised return format. The revised format of the return and the last date for filing it will be indicated separately.

Hope the information will assist you in your Professional endeavours. In case of any query/information, please do not hesitate to write back to us.

Thanks & Best Regards.

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