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Amendment in Service Tax Registration Form (ST-1) consequent to restoration of accounting codes

Dear Professional Colleague,

TRU vide their **Letter No. 137/22/2012-Service Tax** dated November 30, 2012 has stated that **Circular no. 165/16/2012-ST** dated 20-11-2012 had restored service specific accounting codes for various services for registration and payment of service tax. The Circular had provided that:

- New tax payers may register with the Service tax department by selecting the relevant descriptions from among the list of 120 services provided.
- Where registrations have been obtained under the description 'All Taxable Services', the taxpayer should file amendment application online in ACES and opt for relevant description(s) from the list of 120 descriptions of services provided.

Further, **Notification no. 48/2012 dated 30-11-2012** is issued in this regard, which amends the Service Tax Registration Form (ST-1) so as to enable the applicants seeking registration, may choose the description of the service(s) being provided by them.

The said Notification makes the following changes in the Form ST-1:

- 1) In serial No. 7, the following table shall be inserted in place of the earlier table:

S.No	Description of taxable service(Choose from ANNEXURE)
(1)	(2)

- 2) After the ACKNOWLEDGEMENT part, the attached Annexure will be inserted which provides a list of 120 services and their respective accounting codes so as to enable the applicants to choose the description of the service(s) being provided by them.

ForAnnexure->www.servicetax.gov.in/circular/st-circular12/st-circ-165-2012-annx.pdf

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.

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Thanks & Best Regards.

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