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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 5 .10.2017

**GST TRADE NOTICE NO.029/2017**

Sub: **GST** - Service Tax Circular No.207/5/2017-Service Tax dated 28.09.2017 - **Certain transitional issues arising with respect to payment of Service Tax after 30.06.2017** - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Circular No.207/5/2017-Service Tax dated 28.09.2017 relating to certain transitional issues arising in respect of payment of Service Tax as detailed hereunder:

- [i] On reverse charge basis when made after 30.06.2017 and by 05.07.2017/06.07.2017 and
- [ii] As a consequence of detection of evasion or any other circumstances

2. The gist of the clarification issued is detailed hereunder:

[i] **Reverse Charge Mechanism** - In cases where service was received before 01.07.2017 and payment for the value of the service was also made before 01.07.2017, but the service tax was paid by 5th/6th July 2017, details of credit should be indicated in Part I of Form ST-3 by filing a revised return in the immediate and viable window. 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.


[ii] **Non-assessee registration** - In respect of payment of service tax on or after 01.07.2017 as a consequence of detection of evasion or any other circumstances, which may arise in the case of assesseees who were not registered under ACES, the category of "non assessee registration" in the registration module of ACES can be used to obtain registration and make payment of Service Tax.

Any difficulty in this regard may be resolved with the office of the Additional Director General, Directorate of Systems and Data Management, Chennai in the ~~above~~ mentioned address.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid Circular and for complete details, the respective Circular may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

  
[C.P. RAO]  
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- iii. Zonal RAC Members [ By e-mail ]

Copy to

The Superintendent, Computer Section, Chennai North Commissionerate  
 [For uploading in website]