

CORPORATE OFFICE, TAXATION SECTION  
1<sup>ST</sup> FLOOR, BHARAT SANCHAR BHAWAN,  
JANPATH, NEW DELHI-110001



**BHARAT SANCHAR NIGAM LIMITED**  
[A Government of India Enterprise]

**No.1002-15/2011-12/Taxation/BSNL/ 363**

**Dated: 12/10/2012**

To

The Chief General Managers,

1. All Telecom Circles/ Metro Telephone Districts/Maintenance Regions/ Project Circles
2. Task Force/ Data Network/ NCES/QA/ T&D/ Telecom Stores/ Telecom Factories/ CPAO (ITI Bills)/ IT Circle, Pune
3. ALTTC/BRBRAITT/NATFM

**Sub.: Notification to amend the Service Tax Rules, 1994 [Rule 7(2)] - reg.**

Ref.: Department of Revenue, MOF, Government of India Notification No. 47/2012-Service Tax dated 28.09.2012.

Kindly find enclosed the notification cited above under reference, whereby Department of Revenue, Ministry of Finance, Government of India has issued Service Tax (Fourth Amendment) Rules, 2012 to amend the Service Tax Rules, 1994. The extracts of the relevant amendment is reproduced hereunder:-

*[In the Service Tax Rules, 1994, in rule 7, in sub-rule (2), the following proviso shall be inserted, namely:-*

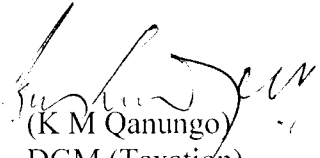
*“Provided that the Form ‘ST-3’ required to be submitted by the 25<sup>th</sup> day of October, 2012 shall cover the period between 1<sup>st</sup> April to 30<sup>th</sup> June, 2012 only.”]*

In view of above, it is intimated that Service Tax return in Form ST-3 is required to be submitted on or before 25.10.2012, as per Rule 7(2) of the Service Tax Rules, 1994, which shall cover the period between **1<sup>st</sup> April to 30<sup>th</sup> June 2012 only**.

It is requested to kindly go through the above mentioned notification and the contents of the same may be brought to the notice of all concerned for taking necessary action.

This issues with the approval of competent authority.

Encl. Overleaf.

  
(K M Qanungo)  
DGM (Taxation)  
BSNL C.O.

Copy for information & necessary action to:-

1. IFAs of above mentioned Circles of BSNL
2. All PGMs/Sr. GMs/GMs of Finance wing of BSNL Corporate Office
3. GM(CA), BSNL CO, New Delhi-1

[Turn Over]

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 47/2012-SERVICE TAX

New Delhi, the 28th September, 2012  
6 Asvina, 1934 Saka

G.S.R (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, 2012.  
(2) They shall come into force on the date of their publication in the Official Gazette.
  
2. In the Service Tax Rules,1994, in rule 7, in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the Form ‘ST-3’ required to be submitted by the 25<sup>th</sup> day of October, 2012 shall cover the period between 1<sup>st</sup> April to 30<sup>th</sup> June, 2012 only.”

F.No 341/21/2012-TRU

(Rajkumar Digvijay)  
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification No. 2/94-ST, dated 28<sup>th</sup> June, 1994 vide number G.S.R 546(E), dated the 28<sup>th</sup> June, 1994 and were last amended by notification No 46/2012- Service Tax, dated the 7<sup>th</sup> August 2012 , vide GSR 622 (E) dated the 7<sup>th</sup> August 2012.