

DOCUMENTS REQUIRED FOR REGISTRATION UNDER
SERVICE TAX

Documents Required For Decentralized/Centralized Registration-Trade Notice No.16/ ST/ 2012 Dated
18.06.2012 issued by Delhi Commissionerate

Documents required for fresh Decentralized Registration

- 1) Print out of the filled ST-1 form duly signed by the Director/partner/proprietor/authorized person at the end of the application.
- 2) Copy of PAN Card of the assessee.
- 3) Documents Required for the premises for which registration is sought;
Proof of Address: Any one of the following:
 - a. In case of self-owned property, any document like Annual Property tax payment return/receipt showing name of applicant, or copy of sale deed etc. may be provided.Or
 - b. In case of a rented premises, Lease License/rent agreement or rent receipt of Registered Co. Op. Housing Society.Or
 - c. In any other case, NOC (No objection certificate) from either the owner of property or the person in whose name the rent or lease agreement has been made along with evidence of ownership/tenancy as the case may be.
- 4) Memorandum of Association/Partnership deed as per Companies Act, 1956, if applicable.
- 5) Power of attorney would be required in respect of authorized person(s) by the Partner/Proprietor/Director of the firm. In the case of a company, submit Board Resolution.

Documents required for fresh Centralized Registration or conversion from single to Centralized Registration

Annexure-(I)

**LIST OF DOCUMENTS AND THE CHECK-LIST FOR APPLICATION OF CENTRALISED REGISTRATION
(For fresh Centralised Registration or conversion from single registration to Centralized Registration)**

Sr.No.	PARTICULARS	YES/NO	PAGE No.
1	Print out of the filled in <u>ST-1</u> duly signed by the Director/partner/proprietor/authorized person at the end of the application,		
2	Information with regard to the branches for which single registration has already been taken as per Annexure-II.		
3	Documents Required for new branches and Centralized Registration office which is not registered with Service Tax Deptt: a. List of new branches, which are not registered so far (Name and Address of branches sought to be centrally registered). b. Name and Address of the place from where centralized accounting/billing is sought to be done c. Address proof of (a) and (b) above. (No address proof required for existing branches, for which <u>ST-2</u> Certificate has been issued, if address remains the same as per the existing ST-2. Address proof is required only for branches and office which are not registered with service tax department)		
A.	Proof of Address : Two documents are required. One document for each category A & B is required. Any one of the following documents : 1. Land line Telephone Bill not older than 3 months, 2.Electricity Bill not older than 3 months, 3.Copy of Bank Account statement showing the name of the applicant and address of the premises as mentioned with application, not older than 3 months,		
	AND		
B	(I) Any one of the following documents: In case of self owned property any document like Annual tax payment receipt showing name of applicant, or copy of sale deed etc. may be provided. (II) In case of a rented premises : (a)Lease License/rent agreement or rent receipt of Registered Co. Op. Housing Society, at least for a tenure not less than one year from the date of application for Registration, and in case the Annual Rent amount payable is more thanRs10 Lakhs, the Service Tax Registration number of owner		
Sr.No.	PARTICULARS	YES/NO	PAGE No.
	OR (b)In case the Lease License Agreement or Rent Receipt is not made in the name of the applicant and the Lessee is related /associate person of the tenant/lessee, then the Rent Agreement between original lessor and applicant shall be produced along with following document/details (i)Relationship between applicant and lessee/tenant, and (ii)No objection Certificate for carrying out the business of applicant from the owner of the premises, and (iii)Photo ID proof of the person giving NOC i.e., owner of the premises, and (iv)If the Annual Rent payable by applicant to lessee/tenant and in case Annual Rent is more than Rs 10 Lakhs, the Service Tax Registration Number of lessee/tenant,		
4	Details of the Director/ Partners / Proprietors/ Authorized Signatory (a)Name and address of the Directors / Partners /Proprietor, (Note II), (b)Name and address of Authorised signatory (Note I), (c)Copy of PAN Card of (a) &(b) above, (d)Identity Proof of (a) & (b)(submit any one of the following). 1. Passport,		

	2. Voter Identity Card, 3. Driving Licence, 4. Bank Passbook showing name and address, along with photograph, Note - I) In case of Authorized Signatory submits the Authorisation by the Partner/Proprietor/Director of the Firm. In the case of a Company submit the Board Resolution, Note - II) In case of partnership Firm, Company under the Companies Act or Association of persons (Like Trust), Co-operative Societies, please give the identity proof and copy of PAN documents only for 3 partners/directors/trustees, who are actively involved in running the affair of business		
5.	Copy of PAN Card of the applicant -		
6.	Details of at least one Bank Account of the Applicant (attach photocopy of blank cheque) (a)Name of the Bank and Address (b)Account Number		
7.	Memorandum of Association/ Partnership Deed		
8.	Notarized Affidavit certifying of keeping centralized accounting or billing		
9.	Undertaking in Annexure III for centralized registration and Annexure V for single registration		

ANNEXURE-II

INFORMATION WITH RESPECT TO BRANCHES WHICH ARE ALREADY REGISTERED WITH SERVICE TAX

(1) Details of branches for which S.T. registration has been taken (Please give the details in the table below)

Address of Branches	STC No. (Please also attach copy of ST-2)	Address of jurisdictional C.Ex./Service Tax Authorities (Commissionerate, Divn, Range)	Date of Registration	Date and Period for which last ST-3 return filed	Closing balance of CENVAT credit as per last ST-3 return filed (as per col. 5)
1	2	3	4	5	6

(2) Details of SCN issued which are pending adjudication-

Address of Branches	STC No.	SCN No. & Date	Period covered	Issue in brief	Amount demanded (in Rs)	Authority to whom SCN is answerable i.e., Comm., /ADC /JC/DC/AC/Supdt.
1	2	3	4	5	6	7

(3) Whether any case is pending with Appellate Authorities/Court. If yes, provide following details with regard to each authority as mentioned below, in the prescribed format as under: Authorities

- a. Commissioner (Appeals),
- b. Tribunal,
- c. Settlement Commission,
- d. High Court,
- e. Supreme Court,

Address of Branches	STC No.	Order No. & Date appealed against	Authority and place where appeal is pending	Issue in brief	Amount demanded (showing duty & penalty separately)	Date of filing appeal	If filed with Stay Application, the Stay Order No. & date,
					S. Tax Penalty		

1	2	3	4	5	6	7	8

(4) Details of cases which have been decided and where No appeal has been filed,

Address of Branches	STC No.	Order No. & Date	Issue in brief	Amount confirmed (in Rs)	Whether S. Tax/interest/penalty paid, if yes, the amount thereof
1	2	3	4	5	6

(5) Whether audit has been conducted by Service Tax/Central Excise authorities of the concerned Branch. If yes, provide following details for all branches :

Address of Branches	STC No.	Whether Audited or not	If audited, period covered in Audit
1	2	3	4

(6) Whether Audit has been conducted by CERA for the Branch? If yes, provide following details Branch wise:

Address of Branches	STC No.	Whether Audited or not	If audited, period covered in Audit
1	2	3	4

(7) Branch wise details of any investigations initiated against the said branch on the issue of Service Tax where search has taken place or statement has been recorded. Please furnish details.

(8) The details of merger/amalgamation of any company/entity if any.

Annexure-III UNDERTAKING

(on the letter head of applicant)

I/We, M/s. _____ (Name & Address) hereby undertake that on being acceptance of my/our application dated _____ for centralised registration in term of proviso to rule 4(2)(iii) of Service Tax Rules, 1994 read with section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

- (i) I/ We agree that a proper branch wise record of all the bills/invoices/challans issued and contract/agreement entered into by each branch and the proper accounting of all the transaction shall be maintained at our proposed centralized registered office and will make available to the Department as and when called for;
- (ii) I/We agree that all the records namely invoices/bills/Cenvat availment documents challans/contract/agreement and other financial records for the past five years for all the branches would be kept at the centralized registered office;
- (iii) I/We shall provide all the documents and information relating to provision of output services, availment of Cenvat credit and all other relevant financial or other records, at the time of audit and for any other enquiry,
- (iv) I/We agree that the service tax department, either through their local officers or from officers of other

Commissionerates may carry out audit/ any other enquiry at the branch level and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;

- (v) I/We would provide the information to the Department regarding the activities of the branches including financial information for the purpose of issue of Show Cause Notice or in regard to any enquiry by the Department within 15 days time of receipt of letter by the department;
- (vi) I/We, after communication of granting of Centralized Registration, we shall surrender the single registration for all branches and intimate to the jurisdictional Divisional A.C./ D.C.-in-charge of proposed Centralized Registration within a period of two months;
- (vii) I/We shall inform the amount of Cenvat Credit lying in balance as on the date of granting Centralized Registration for all branches within a period of 15 days to the jurisdictional Divisional A.C. /D.C. under whose jurisdiction the proposed Centralized Registration falls and seek permission for transfer of the same,
- (viii) We also undertake that we do not have any objection for Show Cause Notice to be adjudicated by the officers having jurisdictions over the Centralized Registered office, where SCN has been issued by and answerable to the Competent Authority having jurisdiction of any of our branches as declared in Annexure-II.
- (ix) We agree to the condition that in case of non-compliance of any of the above mentioned acts or condition or the provisions of the Service Tax law or rules, the Centralized Registration permission may be withdrawn by the department.

ANNEXURE-IV

CHECKLIST FOR AMENDMENT IN CENTRALISED REGISTRATION

(Please tick whatever is applicable)

- (a) Change of Address of Centralised Premises/Branches.
- (b) Addition/ Deletion of Branches.
- (c) Addition / Deletion of Services.
- (d) Addition/deletion of director/partner/authorized person OR their addresses

SI. No.	Particulars	Yes/No	Page No.
1.	Printout of amendment application as obtained from ACES, duly signed by the Director/Partner/ Authorised person		
2.	FOR (a):- (Change of address) I.For the branches where ST-2 is already taken : Please submit details as per annexure -III. II.For new addition of branches or change of Centralized registered office, Please submit details as per Sr. No. 3 of Annexure-I,		
SI. No.	Particulars	Yes/No	Page No.
3.	For (b) Only:- (Addition/ deletion of branches) (a) For deletion, Detail and information of branches being deleted., as per Annexure-II (b) For addition of new branch, Details as per serial No. 3 of Annexure -1 and a fresh undertaking as per Annexure IV		
4.	For (d) Only:- (Addition/ deletion of Director/partner or their address) In case of change in address of director/partner/authorized person or addition/deletion' of Director/partner etc. I. Details with Proof of address as given in Sr. No. 4 of Annex. 1, II. In case of change in Authorised Signatory, please provide details		

	and documents as given in Sr. No. 4 in Annex. 1 III. Please also produce the documents filed with Registrar of Firms/ Registrar of Companies/ Registrar of Societies or like other Govt. authorities intimating the addition/ deletion/ change of address of Directors/ partners/member, (like Form 32 filed with Registrar of companies)		
5.	It is clarified that for addition/ deletion of service, no document other than (1) is required.		

ANNEXURE-V

UNDERTAKING FOR SINGLE REGISTRATION

(on the letterhead of applicant)

I/We, M/s. _____ (Name & Address) hereby undertake that on being acceptance of my / our application dated _____ for registration in term of proviso to rule 4(1) of Service Tax Rules, 1994 read with section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned acts-

I I/ We agree that record of all the bills/invoices/challans issued and contract/agreement entered into the proper accounting of all the transaction shall be maintained at our proposed registered office and will make available to the Department as and when called for;

II I/We agree that all the records namely invoices/bills/cenvat availment documents/Challans/Contract/Agreement and other financial records for the past five years would be kept at the registered office;

III/ We shall provide all the documents and information relating to provision of output services, availment of cenvat credit and all other relevant financial or other records, at the time of audit and for any other enquiry.

IV I/ We agree that the service tax department, either through their local officers or from officers of other Commissionerate may carry out audit/any other enquiry at the registered premises and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;

V I/We would provide the information to the Department regarding the activities of the registered premises including financial information for the purpose of issue of Show-Cause Notice or with regard to any enquiry by the Department.

(Signature)

(Name of Partner/Proprietor/Director)

(Seal of company)

Place:

Date:

ANNEXURE -VI

CHECKLIST FOR SURRENDER OF REGISTRATION

Sl. No.	Particulars	Yes/No	Page No.
1.	Printout of the filled application for surrender with signature of the Director/partner/ proprietor/ authorized person at the end of application.		
2.	Copy of ST-2 issued by the Department.		
3.	Copy of last ST-3 returns filed as on the date of surrender.		
4.	Reason for surrender. ;		
5.	Declaration for the surrender of ST-2.		

FORM OF DECLARATIONS SURRENDER OF ST-2

(In terms of sub-rule (7) & (8) of Rule 4 of Service Tax Rules, 1994)

To,

The Superintendent of Service Tax

Sir/Madam,

Sub: Surrender of Service Tax Registration ST-2 Certificate bearing No.-----for cancellation-reg.

I/We _____ Proprietor/Partner/Director of M/s _____ situated at hereby declare that, I/ We was / were engaged in providing the services, namely _____ from the abovesaid premises. I/We have paid all the Service Tax and Education Cess along with interest (If applicable) till date.

Neither any Government dues nor any liability/demand of Service Tax/ Interest/ proceedings are pending against me/us. I/We have also filed the half yearly Returns in the form ST-3 covering the period up to _____. The total turnover of my/ our firm/Company for the financial year _____ was amounting to Rs. _____.

I/ We hereby undertake that if any, Government dues are found to be recoverable from us in future and demanded by the Department, I/We shall pay the same immediately along with Interest.

I/We hereby surrender the ST-2 Certificate bearing No. _____ for cancellation as I/ we cease to provide taxable service and/or availing the exemption under Notification No. _____.

(Signature)

(Name of Partner/ Proprietor/ Director)

Place:

Date:
