

CGM(CF)/Service Tax/MSEDCL/ 3317

E 6 OCT 2012

To,

All Chief Engineers of O&M Zones, MSEDCL.

All Suptdg. Engineers of O&M Circles, MSEDCL.

All Executive Engineers of O&M Divisions & Civil Divisions.

MSEDCL.

Sub : Applicability of Service Tax to MSEDCL.

Ref : Amendment in Finance Act applicable w.e.f. 1st July, 2012.

Consequent upon the Amendment in Finance Act referred above, the Service Tax is applicable to all MSEDCL offices where the services are availed from the Service Providers. The list of services on which Service Tax is applicable, Rate of Sales Tax, due date of payment details are enclosed in the Annexure.

With a view to comply the provision of the Act pertaining to Service Tax, following minimum steps are required to be taken by the filed offices.

- All the Accounting Units i.e. O&M Divisions & Circles, Major Stores (wherever applicable), Civil Division & Circle Offices of MSEDCL are required to be registered under the Central Excise Act for the purpose of Service Tax.
- 2. Registration with Central Excise Department for Service Tax :

The list of required document is as given below which is to be self-attested & submitted to Central Excise Department.

- Application in Form ST-1 (online)
- ii) Name and Address of Director with proof of address & PAN (scan copy mailed)
- iii) Name and Address of the authorized signatory.
- iv) Proof of address of the office which is to be registered.
- v) Copy of permanent Account Name allotted.
- vi) Copy of memorandum of Association and Article of Association (Scan copy mailed)
- vii) Copy of Certificate of incorporation (Scan copy mailed)
- viii) The MSEDCL office is required to pay the Service Tax applicable.

Maharashtra State Electricity Distribution Co. Ltd.

The above list is not exhaustive and any other requirement as per the Act shall be complied accordingly.

3. MSEDCL offices are required to pay the Service Tax applicable to the Central Government on due date on the newly allotted Service Tax Registration Number as above.

4. Necessary amendments in the work orders shall be incorporated in the work orders complying the provisions of the Act pertaining to Service Tax and necessary deductions as per the applicable Service Tax from the bills of the Service providers shall be made and deposited with the Government.

All the concerned staff of field offices be suitably instructed to take note of the above Service Tax amendment and immediately obtain the Service Tax Registration so that payment of Service Tax can be made to Central Government in time to avoid penal action as per Service Tax Act.

Further, advice of the local service tax consultants may be taken in the matter, if required.

Please treat this as MOST URGENT and IMPORTANT.

Encl: As above.

Chief General Manager (CF)

Copy s.w.rs.to :-

The Director (Finance) / (Operations), MSEDCL.

Copy f.w.cs.to :-

The C.G.M. (I.A.) / (C.A.), MSEDCL, Mumbai.

Copy to :-

- 1. The Manager (SB), MSEDCL, Mumbai.
- 2. The Asst. Manager (ET), MSEDCL, Mumbai.

Annexure

. Compice	% of Service tax payable by the service provider	% of service tax payable by the recipient
Description of Service	NIL	100%
nsurance agent Goods Transport Agency	NIL	100%
(GTA)	NIL	100%
Arbitral Tribunal	NIL	100%
Individual Advocate Support service by Government or local authority	NIL	100%
Service provided by directors other than towards their employment	NIL	100%
Renting or hiring of motor vehicle to carry passenger on abated value	NIL	100%
Renting or hiring of motor vehicle to carry passenger on non abate value	60%	40%
Supply of manpower	25%	75%
and (Security Service)	50%	50%
Works contract Import of taxable serv	rice NIL	100%

The rate of Service Tax applicable from 1^{st} April 2012 is 12% + 2% Education cess on Service Tax + 1% Secondary & Higher Education cess on Service Tax (effectively 12.36%). Further the due date of making service tax payment for each month is 5^{th} (if not an e-payment) / 6^{th} (if e-payment) of the subsequent month i.e. for liability of July 2012 the due date is $5^{th}/6^{th}$ of August 2012.