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F.No. II/STC/64/Restructuring/2012-13

Date:19.07.2012

Standing Order No. 01 /2012

Attention is invited to the Central Government Notification no. 19/2012-ST dated 05.06.2012 under which the provisions of clauses (C), (F), (G) and (I) of section 143 of the Finance Act, 2012 (23 of 2012) have been made effective from the 1st day of July, 2012. Thus, with the implementation of new system of 'Negative List' of taxation in Service Tax, the Service Tax formation in this Commissionerate are being re-organized. Consequently, the Trade Notice No.-02-Service Tax dated 30.04.2010 under which the Services were allotted to various Groups functioning in Service Tax Cell, Headquarters, Vadodara-II is hereby withdrawn and Trade Notice No.02/2012 dated 19.07.2012 is being issued. The present formation of Service Tax Cell along with Service Tax Groups is being done away with.

With the issuance of the Trade Notice No.02 /2012 dated 19.07.2012, all the Service Tax Groups are being dismantled and Service Tax Units (STUs) having geographical jurisdictions similar to that of the corresponding Central Excise Ranges are being formed under the respective Central Excise Divisions. Thus, the five Central Excise Divisions would, in addition to the existing Central Excise Ranges, have equal number of Service Tax Units having jurisdiction similar to that of the corresponding Central Excise Ranges. The Divisional Assistant/Deputy Commissioners, Central Excise, will supervise the Service Tax Units in their respective jurisdiction. The physical jurisdiction of the Service Tax Units within the respective Central Excise Divisions will be as per the Trade Notice No. 02/2012 dated 19.07.2012 which would be effective from 1st of August, 2012.

At the Commissionerate level, a 'Service Tax Cell' would function as a nodal Section for the purpose of collecting and collating various reports and returns of Technical and Statistical nature. The 'Service Tax Cell' would be part of the Technical Section of the Headquarters headed by Assistant/Deputy Commissioner (Technical). The following actions are required to be taken by the Sections concerned before the Trade Notice comes into effect from 1st of August, 2012:

Transfer of Records

For the purpose of smooth transfer of records, the following actions are to be strictly followed:

- i. It would be the responsibility of the respective Service Tax Group officers to ensure that all the available records relating to their assesseees are handed over to the respective Service Tax Units. They would be required to submit a certificate in this regard to the Joint Commissioner (Technical), Vadodara-II.
- ii. All the files related to Returns, Audit paras, Confirmed and Unconfirmed demand, legal, etc. should be segregated and listed properly with a remark for urgent action, if needed.

- iii. All registers maintained in the Service Tax Groups must be updated and the updated details must be provided to the respective Service Tax Groups for recording in their own registers.
- iv. The updated registers from all the existing Service Tax Groups should be submitted in the custody of the Service Tax Cell in the Technical Section of the Commissionerate which will preserve the same for future reference.
- v. All the pending works shall be completed by 31.07.2012 and special emphasis should be given to time bound matters.
- vi. The Assistant/Deputy Commissioners in-charge of the Divisions must ensure that there is proper handing and taking over of all the files from the existing Service Tax Groups to the respective newly-formed jurisdictional Service Tax Units with dated acknowledgment.
- vii. It must also be ensured by the Divisional ACs/DCs that the records received are stacked and stored properly.
- viii. The Assistant/Deputy Commissioners in-charge of the Divisions must also ensure that prescribed registers are created/maintained in the Service Tax Units (STUs) and all necessary entries are made in respect of the existing assessees.
- ix. The Assistant/Deputy Commissioners in-charge of the Divisions must ensure that proper sitting arrangements for all the Service Tax Units are made in the respective jurisdictional Central Excise Range offices. If sufficient infrastructure is not available within the Range Office the STU officers may temporarily work from their present offices till proper arrangements are made.

The jurisdictional Assistant/Deputy Commissioner must ensure that the entire process of transfer of records is completed in the time-bound manner. The jurisdictional Assistant/Deputy Commissioner must also regularly review the newly-formed Service Tax Units to ensure that the desired objectives are achieved and minimum inconvenience is caused to the Trade/Public.



(Dr. D. D. Rishi)
Commissioner

Copy to: All Divisions, Service Tax Cell and all Sections in the Hdqrs. Office, Vadodara-II.