



## SERVICE TAX REGISTRATION (Requirements) for Company / Partnership Firm

1. Signature on Form-ST-1 and Annexure-II (STC No. Form) in duplicate
2. Photocopy of PAN Card of the Company / Firm
3. Photocopy of Address proof of the place of Business
  - Tel. Bill -MTNL
  - Electricity Bill
  - Water Bill
  - Property papers
4. Signature on "Authority Letter" on the letter head
5. If Address proof is not in the name of Company/Firm then NOC from Landlord
6. Memorandum –1 / Partnership Deed copy
7. Board Resolution in case of Company
8. List of Directors / Partners
9. Authorised Director/Partner's Address Proof -
  - Tel. Bill
  - Ration Card
  - Election Card
  - Electricity Bill
  - Water Bill
  - Driving License

## DETAILS FOR SERVICE TAX REGISTRATION – For Company/Partnership Firm

Company / Firm Name M/s.....

Regd. Office Address.....  
.....Pin.....

PAN.....Constitution.....Partnership/Company/Trust.....

Authorised Director's/ Partner's Name.....

Address.....Pin.....

Telephone No (M).....(O).....(R).....

Address of the premises for which Registration is sought.....  
.....Pin.....

Category of the Service.....

**Fees Due.....Received.....Balance.....**

## **LEGAL REQUIREMENTS for Service Tax**

1. Value of Taxable Services-  
12.36% on Gross amount charged from customers

### 2. Tax Deposited- For Prop / Partnership firm & Others

#### **Date of tax deposit- Quarterly**

For 1<sup>st</sup> Quarter (April, May and June).....up to 5<sup>th</sup> July

For 2<sup>nd</sup> Quarter (July, August and Sept.).....up to 5<sup>th</sup> Oct.

For 3<sup>rd</sup> Quarter (Oct., Nov. and Dec.).....up to 5<sup>th</sup> Jan.

For 4<sup>th</sup> Quarter (Jan., Feb. and March).....up to 31<sup>st</sup> March

Quarterly tax will be deposited into the authorized bank by the **TR-6 CHALLAN** with Four copies.

For Company

**Date of tax deposit- Monthly**

Date of tax deposit- up to 5<sup>th</sup> of every month but March tax up to 31<sup>st</sup> March

Note - Penalty Interest on Service tax liability @ 13% per annum **and** Rs. 200 or more par day

**1. Filing of Service Tax Return - Half yearly**

**Period of Return.....Date of Deposit**

For 1<sup>st</sup> Half year (April to Sept.).....up to 25<sup>th</sup> Oct.

For 2nd Half year (Oct. to March).....up to 25<sup>th</sup> April.

Half yearly return will be filed with the Service Tax Department by the **FORM ST-3** with Three copies.

Note – EVEN in case of ‘NIL’ service provided, the service tax return is compulsory to be filed.

Non filing of service Tax Return impose a Penalty for Rs. 2000/-