

F. No.297/07/2015-CX.9
Govt. of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi, the 17th July, 2015

OFFICE MEMORANDUM

Please find enclosed a press release issued by Central Board of Excise and Customs [CBEC] in the matter of Service Tax. The Press Release is enclosed for taking necessary action at your end.

Encls: As above

Sd-
(Manish Mohan Govil)
Official Spokesperson
[CBEC]
Phone No. 011- 2309 3667

Sh. D.S. Malik,
ADG (M&C)
Ministry of Finance.
North Block, New Delhi.

PRESS RELEASE

The Central Board of Excise and Customs had issued detailed guidelines in 2009 to its field formations on conducting detailed manual scrutiny of service tax returns. In view of the legal changes brought about by the Negative List based taxation of services and administrative changes like creation of separate Commissionrates for Audit etc, these guidelines have been revised and will come into operation from 1-8-2015.

In an era of self assessment of tax liability by the assesseees, compliance verification assumes greater importance. Scrutiny is one of the three prongs of compliance verification, the other two being audit and anti evasion. Prior to the reorganization of Commissionerates, all these three prongs were being handled by a single Commissionerate. With the creation of separate Audit Commissionrates, the Executive Commissionerates will focus on scrutiny and anti evasion work.

The selection of returns for detailed scrutiny would be on the basis of risk parameters which would be centrally generated. The scrutiny would be entirely done in the departmental premises, based on assessment related documents obtained from the assesseees.

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