References:

2. The Economic Times, June 1, 2007.
3. See Rule 2(1) (d) (IV) of Service Tax Rule, 1994 as amended w.e.f. 16.08.2002.
4. Any person includes individual, Partnership, HUF, Society, Company, Body Corporate, Charitable institution, Corporative society or Central or State Government.
5. See Rule 2(1) (d) (v) of Service Tax Rules, 1994.
7. See Rule 2(1) (d) (VII) of Service Tax Rules, 1994 interested W.e.f. 1.05.2006 and Amended W.e.f.1.04.2007.
8. See Notification dated 2005 issued by Central Government.
9. Vantage vs. CCE (2007) 7 STT 300 (CEST AT SMB)
10. See Section 4 (A) of the Service Tax (Determination of value) Rules, 2006.
12. See Section 65 A (2) (a), (b) and (c) of the Service Tax (Determination of value) Rules, 2006.
13. See Section 67 (1) (I) of Chapter V of the Finance Act(as amended by Finance Act,2006)
14. See Section 67 (1) (I) of Chapter V of the Finance Act,1994(as amended by Finance Act,2006)
15. See Section 67 (1) (III) of Chapter V of the Finance Act,1994(as amended by Finance Act,2006)
16. See Section 67 (2) of Chapter V of the Finance Act, 1994 (as amended by Finance Act, 2006)

17. See Section 67 (3) of Chapter V of the Finance Act, 1994 (as amended by Finance Act, 2006)


19. See Rule 3(b) of the Service Tax (Determination of value) Rules, 2006.


26. See Explanation to Rule 5(1) and 5(2) of the Service Tax (Determination of value) Rules, 2006.

27. See Explanation 1, Rule 5(2) of The Service Tax (Determination of value) Rules, 2006.

29. Rule 7 (1) and 7(2) of the Service Tax (Determination of value) Rules, 2006.

30. See Section 93 (1) of Finance Act, 1994.

31. See Section 93 (2) of Finance Act, 1994.

32. See Section 93 (3) of Finance Act, 1994.


41. See Section 65A of Finance Act, 1994(As Amended).


43. Ibid,
44. Vide Finance (2) Act, 2009.
45. Ibid
46. Ibid
49. Vishnnu Shankar Mill Ltd. Vs. CCE 2007 (s) STR 30 (Madras Trib.)
50. Ambuja Cement Ltd. Vs. Union of India 2009 (236) ELT. 431 (P and H)
51. CCE Vs. Godrej Consumer Products Ltd. 2007- TIOL-1174-CESTAT Kolkata
52. Suprajit Engineering Industries Ltd. Vs. CCE 2007 (6) STR 373 Bom. Trib.
53. ‘Person’ means generally service provider who complies with law.


61. Refer Rule 4 (2) of Service Tax Rule, 1994 (amended w.e.f. 2-11-2006)

62. Refer Rule 4(3) of Service Tax Rules, 1994 (as amended w.e.f. 2-11-2006)

63. Refer Rule 4 (3A) of Service Tax Rules, 1994

64. Refer Rule 4 (4) of Service Tax Rules, 1994

65. Refer Rule 4 (7) of Service Tax Rules, 1994

66. Refer Rule 4(6) of Service tax Rules, 1994

67. Answer to question No. 2.16 in the frequent asked questions on service tax released on 21-12-2007 by Ministry of Finance.

68. Refer Rule 5 (1) of the Service Tax Rules, 1994


70. Refer Rule 5 (3) of Service Tax Rules, 1994.

71. As per the provision of Rule 2(1) (d) of Service Tax Rules, 1994

72. As per the provisions of Rule 6 of the Service tax Rules, 1994

73. Rule 2(1) (c) of Service Tax Rules, 1994

74. Rule 6 (B) of Service Tax Rule, 1994 (as amended)
75. ‘Associated Enterprise’ has same meaning as assigned to it in section 92 A of Income Tax Act, 1961


77. Rule 6(2) of Service Tax Rules, 1994

78. Arcadia share and Stock Broker Vs. CCE (2007) 7 STR 597 (CESTAT)

79. Rule 6(2) of Service Tax Rules, 1994


82. Section 83 of the Finance Act, 1994

83. CBEC circular No 53/2/2003-ST dated March 27, 2003

84. CCE Vs. National Publicity (2005)/STT 3 (Delhi-CESTAT); Eicher Consultancy Services Ltd. Vs. CCE(Appeals) (1994-2006) STT 444 (Mum-CESTAT)

85. Rule 6(1A) Service Tax Rules, 1994 w.e.f. 01-03-2008

86. Notification No. 4/2004 dated 01-03-2008

87. Rule 6(3) Service Tax Rules, 1994 as amended w.e.f. October 10, 2008

88. Rule 6 (4A) and 4(B) of Service Tax Rules, 1994 as amended w.e.f. March 1, 2007
89. Notification No. 4/2008-ST, March 1, 2008
90. Section 11 B(1) of Central Excise Act, 1944
91. Siltap Chemicals Ltd. Vs. Vododara-II 2005 TIOL-1045 (Mum-CESTAT)
92. Section 70 of Service Tax Act, 1994 as amended by the Finance Act, 2001 w.e.f. July 16, 2001
93. Form ST-3 as received w.e.f. April 2, 2007
95. Rule 2(1) (cc) of the Service Tax Rules, 1994
97. Circular No. 72/02/2004–ST dated January 1, 2004
98. Trade Notice No. 76/2003 dated November 06, 2003 Hyderabad–IV
100. Sajjan Kumar Kariwala Vs. CCE 2003 (159) 1131-Tri-Del.
102. Notification No. 7/2009-ST, dated 03-02-2009
103. Instruction No. 137/27/2007 CX.4, dated 08-02-2007 (Appended as Annexure V)
105. Finance (No.-2) Act, 2004 w.e.f. 10-092004
106. Rule 2 (4) of service tax Rules, 1994 as amended w.e.f. 10-05-2008

208

108. Rule 6 of Service Tax Rules, 1994

109. CCE Vs. Alied Photoghraphecis India Ltd., 2004 (166) ELT-3(SC)

110. Hari Shankar Almal Vs. CCE 10 STT 141 (Kolkata CEGAT)

111. CCE, Mehsana Vs. Delux Plywood (P) Ltd. 2005-T IOL-814(Mum. CESTAT)

112. Notification No.66/2003-CE(NT) dated 12-09-2003

113. Ibid

114. Section 73 of Finance Act, 1994 as amended by the Finance Act, 2004

115. Finance Act, 2005 w.e.f. 13-05-2005

116. Section 75 of Finance Act 1994 as amended by the Finance (No.2) Act, 2004

117. Section 83A of Finance Act, 1994 as amended by the Finance Act, 2005 w.e.f. 13-05-2005

118. Vide Circular No. 80/1/2005 ST dated 10-08-2005


120. Section 73B has been introduced by the Finance Act, 2006 w.e.f. 18-04-2006

121. Notification No. 26/2004-ST dated 10-092004

122. Suri and Co. Vs. CCE (2006) 1 STR 31 (Trib-Chennai)
124. CCE, Delhi Vs. Maruti Udyog Ltd. (2007) 214 ELT 173 (P and H)
126. CCE Vs. Sanchar Bharti (P) Ltd. (2006) 2 STR 7 (Trib., Delhi)
128. R.B. Bahutule Vs. CCE (2004) 166 ELT 233 (Trib.-Mum)
129. Section 73D, of Finance Act, 1994 as amended by Finance Act, 2006 w.e.f. 18-04-2006
130. Notification No. 15/2008-ST dated- 1/03/2008
131. Shriram Cement Works Vs. CCE (1994-2006) STT 96 (Delhi-CEGAT)
132. Simon Brothers Pvt. Ltd. Vs. CCE 2002 (146) ELT 142 (Trib. Mum)
133. Section 85 (5) as amended by Finance Bill 2001
134. Prior to the Amendment made by the Finance Act the ‘Appellate Tribunal’ was called Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT)
135. Prior to 11-05-2007 the Board or the Central Excise officer could direct the Commissioner or Central Excise officer to initiate the appeal.
136. The Central Government, vide Notification No. 19/2007-ST dated 12-05-2007 has notified the committee of
Commissioners of Central Excise with respect to the specified jurisdiction of the Commissioners of Central Excise (Appeals)

137. The Central Government, vide Notification No. 18/2007 – ST dated 12-05-2007 has notified the committees of chief Commissioners of Central Excise with respect to the specified jurisdiction of the Commissioner of Central Excise.


140. Notification No. SO 25(E) dated 06-01-2006

141. National Tax Tribunal Act passed and enforced w.e.f. 28-12-2005 Vide Notification No. SO 1826(E) dated 28-12-2005