

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS**

**N-5 : TOWN CENTRE : CIDCO : AURANGABAD – 431 030**

Email : cexauran@excise.nic.in

F. No. HQ/Comp/ACES-IMP/08 Pt II

Aurangabad, 2 August 2011

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**TRADE NOTICE NO 07/2011**

**Subject: - Registration issued on the basis of Temporary Number- reg.**

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1. As per the provisions of Section 69 of Chapter V of the Finance Act, 1994 and Rule 4 of Service Tax Rules, 1994 every person liable for paying the Service Tax shall make an application to the concerned jurisdictional Superintendent in Form ST-1 for registration and the same will be granted, after due verification, by the authorized officer, a certificate of registration in Form ST-2.

2 As per instructions issued vide CBEC Circular No. 493/59/99-CX dated 12-11-1999, 35/3/2001-CX.4 dated 27-08-2001 and 97/8/2007-ST dated 23-08-2007 Registration No. also known as 'Service Tax Code' (STC) will be alphanumeric fifteen digits PAN based number. The first part would be the 10 Character PAN issued by Income Tax authorities. It is mandatory for all the concerned persons registered under the rules to obtain PAN whether or not they pay Income Tax.

3 To facilitate the trade, STC number/ Registrations were issued to those assesses also who were not having PAN Numbers. To them registrations were given by creating TEMP (Temporary) Numbers by the department. This was done so that genuine tax payers will be able to pay their tax on time. These assesses were required to subsequently obtain PAN number from Income Tax authorities and apply to the department to convert Temp based Registration Number into PAN based Registration Number.

4            There are approximately 6000 assesseees who are having registrations based on the temporary number in Service Tax Aurangabad Commissionerate. It has been noticed that these assesses have not converted there Temp based Registration into PAN based Registration. The list of these assessee is available on Central excise, Customs & Service Tax Commissionerate Aurangabad Website [www.centralexciseaurangabad.gov.in](http://www.centralexciseaurangabad.gov.in)

5            It is directed that all those assesses who still have Registration based on TEMP number, should within one month from the issue of this trade notice, apply to the jurisdictional group Superintendent and obtain Registration number based on PAN. Xerox copy of PAN no. should also be submitted with application for necessary verification.

6            Those assessee who already have obtained PAN based registration number but still retained TEMP based registration number should immediately surrender there old registration based on TEMP number.

7            After one month from the issue of this Trade Notice all TEMP based Registration Numbers will be made defunct in the ACES system.

8.           All the Service Tax Assesseees and their Associations are requested to give wide publicity to the Trade Notice amongst their constituent members.

(S. Ramesh)  
COMMISSIONER  
Central Excise and Customs  
Aurangabad

F. No. HQ/COM/ACES-IMP/08  
Dated 01-08-2011

To,  
The Trade Association (as per mailing list),  
Aurangabad

Copy to:-

1. Chief Commissioner, Central Excise, Nagpur Zone, Nagpur
2. ADG, Directorate General of Service Tax-1, Mumbai
3. ADG, Directorate General of Systems, New Delhi.
4. ADG, Directorate General of Systems, Chennai.
5. Additional Commissioner( Service Tax) Aurangabad
6. Dy./Asth. Commissioner, Nanded, Ahmednagar & Service Tax
7. Notice Board
8. Copy for Master File