



**केंद्रीय उत्पाद शुल्क, सीमा शुल्क तथा सेवाकर के आयुक्त का कार्यालय**  
**एन-5, टाऊन सेंटर, सिडको, औरंगाबाद -431 030**

**TRADE NOTICE NO. 01 / 2014 – SERVICE TAX**  
**EA-2000 Audit**

Instances have been noticed that the service providers are not responding to the Audit Intimation, issued by the respective audit parties of the Commissionerate about conducting of Service Tax Audit on the date scheduled by Hdqrs. Audit on monthly / quarterly basis.

2. Service Tax is an indirect tax administered by Central Board of Excise & Customs. Therefore, a Central Excise officer has been assigned the duties of Audit in Service Tax also. Audit of the Service Tax assessee is being conducted as per norms prescribed by the Department under prior approval by Hdqrs Audit Cell. As per the statutory provisions, norms and instructions issued by the Central Excise and Customs Board from time to time, audit of all service providers, is being conducted by a team of officers comprising of Superintendents and Inspectors.

3. But, it has been observed that the service providers are not giving the documents such as copies of Balance Sheets, Sample Copies of Invoices, Data/information showing the details of Service Tax paid / availment of credit of input services / Input / Capital Goods etc, for the completed financial years. All such documents are very much essential for the desk review and approval of audit plan by the senior officers at the level of Additional Commissioner/Joint Commissioner of the Audit before starting of actual audit. Few service providers are delaying submission of documents/information by taking too much time in contacting their Chartered Accountants/ Tax Consultants / Advocates etc. which resulted in late submission of

documents to the audit parties as well as delay in conducting actual audit. Few service providers react very late even though audit intimations are given much in advance and audit dates are fixed as per their convenience.

4. The objective of audit by the department is to measure the level of compliance of the service provider with the provisions of Chapter V of the Finance Act, 1994 and the rules framed thereunder and therefore audit process is a transparent process and is being conducted in a systematic manner. It is helpful not only for the service provider & Service receiver, but also for the department in implementation of the Service tax Law and procedure. The observations / points / findings, noticed during the course of audit are discussed with them and opportunity is given to them to incorporate their view-points / compliance/replies before an objection is finalised.

5. Therefore, all Service Providers / tax payers/ manufacturers / dealers / Trade & Industries in the jurisdiction of Aurangabad Commissionerate are informed that Audit of the Service Providers/manufactures is a statutory compliance & all tax payers are required to be audited as per the frequency and time frame fixed by the Government from time to time. The audit cannot be postponed or deferred as per the convenience of the consultants / advocates etc., for more than a month and/or beyond March being the last month of financial year as the advance intimation is given by this department for proper planning by the service providers/tax payers/manufactures in view of above, all stake holder/ tax payers are requested to ensure that the compliances are made well within the time and audit work is completed without delay.

6. All Trade Associations are requested to suitably inform their members the content of this Trade Notice for necessary action and compliance of law.

Sd/- 6/3/2014  
(Kumar Santosh)  
Commissioner

F.No.III/10-Trade Notice/AP-11/2013-14  
Aurangabad, the 6<sup>th</sup> March, 2014

Copy to :

- 1] Chief Commissioner, Central Excise Nagpur Zone, Nagpur,
- 2] All Deputy / Assistant Commissioner, Central Excise and Customs,/ICDS, A'bad
- 3] All Section Heads, Central Excise & Customs, Aurangabad.
- 4] As per mailing list
- 5] All Trade Association based at Aurangabad / in the Commissionerate.