

**All Assessee's required to file Service Tax Return Electronically /
Online From Oct 1, 2011**

Service Tax (Fourth Amendment) Rules, 2011 – Amendment In Rule 7

Notification No. 43/2011 – Service Tax, DATED 25-8-2011 G.S.R. 642 (E)- In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Fourth Amendment) Rules, 2011.

(2) They shall come into force on the 1st day of October, 2011.

2. In the Service Tax Rules, 1994, in rule 7,

(a) in sub-rule (2), the proviso shall be omitted;

(b) after sub-rule (2) as so amended, the following sub-rule shall be inserted, namely:-

(3) **“Every assessee shall submit the half-yearly return electronically”.**

F. No. 137/99/2011 – Service Tax

(Deepankar Aron)
Director (Service Tax)

Note:- The principal rules were notified vide notification No. 2/1994 – Service Tax dated the 28th June 1994, published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (i), vide number G.S.R. 546(E), dated the 28th June, 1994 and were last amended by notification No. 35/2011 – Service Tax, dated the 25th April, 2011, vide number G.S.R. 343 (E), dated the 25th April, 2011.