

Documents Required for Service Tax Registration

As per Trade Notice No. 01/2013 dated 23/01/2013

Category of Assessee	Single Registration	Centralized Registration
PROPRIETORSHIP	1. Hard Copy of ST-1 submitted online alongwith acknowledgement of successful submission.	1. Same as Single registration.
	2. Copy of PAN Card of Proprietor.	2. Same as Single registration.
	3. Copy of Address proof of premises from where services are to be rendered. A. SELF OWNED PREMISES : Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES : Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)	3. Copy of Address proof of premises from where services are to be rendered & its all branches to be registered. A. SELF OWNED PREMISES: Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES: Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)
	4. Undertaking for single registration on letterhead of assessee (Enclosed 1.)	4. Undertaking for CENTRALIZED registration on letterhead of assessee. (Enclosed 2.)
	5. ID proof(with address) of Prop.(Passport/DL/voterid&Bankpassbook)	5. Same as Single registration.
	6. Details of one Major Bank a/c of the prop. firm/concern to be registered along with photocopy of blank cheque.	6. Same as Single registration.
	7. In case of Authorized signatory copy of PAN & ID proof along with address of Authorized signatory & written authorization by proprietor.	7. Same as Single registration.
	8. Balance Sheet & Profit & loss a/c of proprietorship firm of last two financial years duly signed by Chartered accountant (as & when required) & Proprietor of the firm. In case of new business mention the same by adding a point in undertaking. (for guidance refer enclosed undertaking)	8. Consolidated Balance Sheet & Profit & loss a/c of Head office of last two financial years duly signed by Chartered accountant (as & when required) & Proprietor of the firm. In case of new business mention the same by adding a point in undertaking. (for guidance refer enclosed undertaking)
		9. Notarized Affidavit certifying of keeping centralized accounting or billing. (Draft Format Enclosed 3.)

PARTNERSHIP	1. Hard Copy of ST-1 submitted online alongwith acknowledgement of successful submission .	1. Same as Single registration.
	2. Copy of PAN Card of partnership firm & atleast three partners actively involved in business.	2. Same as Single registration.
	3. Copy of Partnership Deed & Registration certificate of partnership firm.	3. Same as Single registration.
	4. Copy of Address proof of premises from where services are to be rendered. A. SELF OWNED PREMISES : Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES : Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)	4. Copy of Address proof of premises from where services are to be rendered & its all branches to be registered. A. SELF OWNED PREMISES : Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES : Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)
	5. Undertaking for single registration on letterhead of assessee. (Enclosed 1.)	5. Undertaking for CENTRALIZED registration on letterhead of assessee. (Enclosed 2.)
	6. ID proof (with Address) of atleast 3 partners actively involved in business. (Passport/DL/voterid & Bankpassbook)	6. Same as Single registration.
	7. Details of one Major Bank a/c of the prop. firm/concern to be registered along with photocopy of blank cheque.	7. Same as Single registration.
	8. In case of Authorized signatory copy of PAN & ID proof along with address of Authorized signatory & authorization by partner of the Firm.	8. Same as Single registration.
	9. Balance Sheet & Profit & loss a/c of partnership firm of last two financial years duly signed by Chartered accountant (as & when required) & partner of the firm.	9. Consolidated Balance Sheet & Profit & loss a/c of Head office of last two financial years duly signed by Chartered accountant (as & when required) & Partner of the firm.
		10. Notarized Affidavit certifying of keeping centralized accounting or billing. (Draft Format Enclosed)

COMPANY	1. Hard Copy of ST-1 submitted online alongwith acknowledgement of successful submission .	1. Same as Single registration.
	2. Copy of PAN Card of COMPANY & atleast three DIRECTORS actively involved in business.	2. Same as Single registration.
	3. Copy of MOA , AOA, Certificate of incorporation & Board resolution for authorizing the director to apply for Service Tax registration & to appear before depts. Regarding service tax proceedings.(Enclosed 4.)	3. Same as Single registration.
	4. Copy of Address proof of premises from where services are to be rendered. A. SELF OWNED PREMISES : Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES : Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)	4. Copy of Address proof of premises from where services are to be rendered & its all branches to be registered. A. SELF OWNED PREMISES : Copy of Sale deed or Annual property Tax payment receipt/return B. RENTED PREMISES : Rent Deed/Lease License (In case the Rent Agreement is not made in the name of applicant : Relationship b/w Tenant & owner, NOC by owner for carrying out the business of applicant & Photo id proof of owner)
	5. Undertaking for single registration on letterhead of assessee. (Enclosed 1.)	5. Undertaking for CENTRALIZED registration on letterhead of assessee. (Enclosed 2.)
	6. ID proof (with Address) of atleast 3 directors actively involved in business . Passport/DL/voteri & Bankpassbook)	6. Same as Single registration.
	7. Details of one Major Bank a/c of the company to be registered along with photocopy of blank cheque.	7. Same as Single registration.
	8. In case of Authorized signatory copy of PAN & ID proof along with address of Authorized signatory & authorization by directors of company by way of Board Resolution .	8. Same as Single registration.
	9. Balance Sheet & Profit & loss a/c of partnership firm of last two financial years duly signed by Chartered accountant (as & when required) & director of company.	9. Consolidated Balance Sheet & Profit & loss a/c of Head office of last two financial years duly signed by Chartered accountant (as & when required) & directors of company.
		10. Notarized Affidavit certifying of keeping centralized accounting or billing. (Draft Format Enclosed)

Enclosures

1.

UNDERTAKING FOR SINGLE REGISTRATION*(on the letterhead of the applicant)*

(As per Annexure V of Trade Notice no.01/2013)

I/We, **M/s..... (Name & address of applicant)** hereby undertake that on being acceptance of my / our application **dated**for registration in terms of proviso to rule 4(1) of Service Tax Rules ,1994 read with section 69 of the Finance Act,1994.I/We shall follow and comply with the below mentioned acts:-

1. I/We agree that record of all the bills/invoices/challans issued and contract/ agreement entered into the proper accounting of all the transaction shall be maintained at our proposed registered office and will make available to the department as and when called for.
2. I/We agree that all the records namely invoices / bills / Cenvat availment documents / Challans / Contract / Agreement and other financial records for the past five years would be kept at the registered office.
3. I/We shall provide all the documents and information relating to provision of output services, availment of Cenvat Credit and all other relevant financial or other records, at the time of audit and for any other enquiry.
4. I/We agree that the Service Tax department, either through their local officers or from officers of other Commissionerate may carry out audit/ any other enquiry at the registered premises and for this purpose all records and documents and other necessary support to the audit staff would be provided by us.
5. I/We would provide the information to the department regarding the activities of the registered premises including financial information for the purpose of issue of Show Cause Notice or with regard to any enquiry by the Department.
6. The date of commencement of business is 01/04/2013, So first Balance sheet will be prepared for the F.Y. 2013-14, as F.Y. 2013-14 being first year of business.**(in case of new business only)**

For M/s

(Signature with seal)

Name of Prop./partner/director

(Designation)

Place:

Date:

2.

UNDERTAKING FOR CENTRALIZED REGISTRATION (on the letterhead of the applicant)

(As per Annexure V of Trade Notice no.01/2013)

I/We, M/s..... **(Name & address of applicant)** hereby undertake that on being acceptance of my / our application **dated**..... for centralized registration in term of proviso to rule 4(2)(iii) of Service Tax Rules, 1994 read with section 69 of the Finance Act, 1994, I/We shall follow and comply with the below mentioned facts-

- I. I/ We agree that a proper branch-wise record of all the bills/invoices/challans issued and contract/agreement entered into by each branch and the proper accounting of all the transaction shall be maintained at our proposed centralized registered office and will make available to the Department as and when called for;
- II. I/ We agree that all the records namely invoices /bills / cenvat avilment documents Challans/Contract/Agreement and other financial records for the past five years for all the branches would be kept at the centralized registered office;
- III. I/ We shall provide all the documents and information relating to provision of output services, avilment of cenvat credit and all other relevant financial or other records, at the time of audit and for any other enquiry.
- IV. I/ We agree that the service tax department, either through their local officers or from officers of other Commissionerate may carry out audit/any other enquiry at the branch level and for this purpose all records and documents and other necessary support to the audit staff would be provided by us;
- V. I/We would provide the information to the Department regarding the activities of the branches including financial information for the purpose of issue of Show-Cause Notice or with regard to any enquiry by the Department;
- VI. I/We, after communication of granting of Centralized Registration, we shall surrender the single registration for all branches and intimate to the jurisdictional Divisional A.C/ D.C-in-charge of proposed Centralized Registration within a period of two months;
- VII. We shall inform the amount of Cenvat Credit lying in balance as on the date of granting Centralized Registration for all branches within a period of 15 days to the jurisdictional Divisional A.C. /D.C. under whose jurisdiction the proposed Centralized Registration falls and seek permission for transfer of the same.
- VIII. We also undertake that we do not have any objection for show-cause notice to be adjudicated by the officers having jurisdictions over the Centralized Registered office, where SCN has been issued by and answerable to the Competent Authority having jurisdiction of any of our branches as declared in Annexure-II.
- IX. We agree to the condition that in case of non-compliance of any of the above mentioned acts or condition or the provisions of the Service Tax law or rules, the Centralized Registration permission may be withdrawn by the department.
- X. The date of commencement of business is 01/04/2013, So first Balance sheet will be prepared for the F.Y. 2013-14, as F.Y. 2013-14 being first year of business.**(in case of new business only)**

For M/s

(Signature with seal)

Name of Prop./partner/director

(Designation)

Place:

Date:

3.

AFFIDAVIT TO BE SUBMITTED WITH THE ST-I APPLICATION TO THE COMMISSIONER OF SERVICE TAX JAIPUR I FOR ISSUANCE OF CENTRALISED SERVICE TAX REGISTRATION CERTIFICATE.

Before the Commissioner of Service Tax, **Address of Jurisdictional Commissioner**

Affidavit of Mr.Proprietor/partner/director of M/s**(Name & address of Head Office)**

S/o.age..... years, Resident of

I , the above named deponent, solemnly affirm and state as under :

(1). that I am the applicant in the ST – 1 application for the issue of Centralized Service Tax Registration Certificate and as such fully conversant with the facts deposed to below.

(2). That I am keeping Centralized accounting at the premises mentioned in column 6 of ST – 1 under Sub rule (2) and (3A) of rule of the Service tax Rules,

(Address of the premises where Centralized billing & accounting is to be done)

And that the addresses of the branch premises are as per the list provided below :-

(Address of all branch premises)

(3). That I am issuing Centralized Service Tax invoices from the premises mentioned in column 6 of ST – 1 under Sub rule (2) and (3A) of rule of the Service tax Rules,1994, for all branches mentioned in serial no.(2) above.

(4). That the list of address mentioned in serial no. (2) and in Column 5 of the ST – 1 are true to my personal knowledge.

DEPONENT

Signed at this day of,2013 .

VERIFICATION

I ,..... [proprietor/partner/director]the above named deponent do hereby verify on oath that the contents of the affidavit above are true to my personal knowledge and nothing material has been concealed or falsely stated. Verified at_....._thisth day of,2013

DEPONENT

4.

XYZ Pvt. Ltd.

Address:.....

Date:

Certified True of An Extract of The Meeting of Board of Directors of(Name of company)
Duly Convened And At Which Proper Quorum Was Present Held onDay of2013
At(Address) atA.M./ P.M.

Resolution for Service Tax Registration.

“RESOLVED THAT necessary applications has to be made to Service Tax Department ,.....for
Service Tax Registration of the Company for which Mr./Mrs. Director has been authorized to
sign & make application and to produce documents/paper, to collect certificate/documents etc from
any government or semi- government department.

For Pvt. Ltd.

Mr./Mrs.

“For and on behalf of Board of Director”

Director

Place: