



भारत सरकार / GOVERNMENT OF INDIA

कार्यालय आयुक्त, सेवाकर -IV, मुंबई

OFFICE OF THE COMMISSIONER OF SERVICE TAX-IV, MUMBAI

१२वीं तल, लोटस इन्फो सेंटर, स्टेशन रोड, परेल (पूर्व), मुंबई-४०० ०१२

12<sup>TH</sup> FLOOR, LOTUS INFO CENTRE, STATION ROAD, PAREL (EAST), MUMBAI-400012

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TRADE NOTICE NO.1/ST-IV/2015 dated 02.11.2015

Members of trade and industry are informed that with the aim of improving taxpayers' services, transparency, accountability and efficiency in the administration, CBEC has envisaged 'Refund' module under the Automation of Central Excise and Service tax (ACES) for electronic filing of Refund claims and processing as per CBEC Circular No.919/9/2010-CX ,dated 23.3.2010.

2. The date of filing of Refund claims online shall be considered as the date of submission of the claim under Section 11B of the Central Excise Act, 1944, as made applicable to Service Tax as per proviso to Section 83 of the Finance Act, 1994 or as per relevant Refund Notifications wherever applicable and mentioned. However, in order to process the claims within the stipulated time frame, it is required to be supported by the relied upon documents attached with the prescribed Refund Application forms. All such documents should be submitted to the office of the concerned Deputy/Assistant Commissioner within 5 (five) working days of filing the Refund claim online, failing which such claims will be treated as incomplete submission and the same will be deleted from ACES online module. Such claims are liable for rejection.

3. All the Trade Associations are requested to bring the contents of this Trade Notice to the attention of their members for information and compliance with immediate effect.

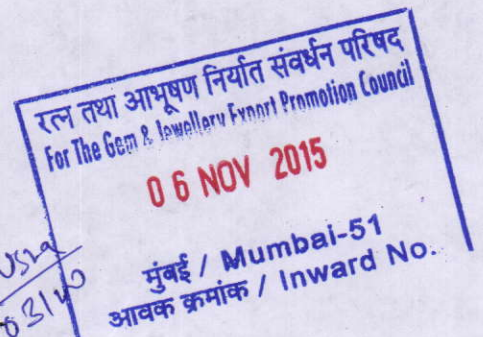
*Chivry/w (B 172)*  
*Jitaini/vishwanath/wobe*  
*Please send it to all members of*  
*Analyst*  
*Unit.*

(M.R.R.REDDY)  
COMMISSIONER  
SERVICE TAX-IV, MUMBAI

F.NO-ST-IV/Refund-II/Misc/2015  
Mumbai, the 2<sup>nd</sup> day of November. 2015

Copy to :-

1. Chief Commissioner's Office, Service Tax, Mumbai Zone
2. All Trade Associations
3. Addl./Joint Commissioner
4. Asstt. Commissioners of Refund, Review, Audit
5. Notice Board



*Usra*  
*03/10*