

Finance Act 1994

Section 71 - Scheme for Submission of Returns Through Service Tax Preparers

2[71. Scheme for submission of Returns through Service Tax Preparers.-

(1) Without prejudice to the provisions of section 70, the Board may, by notification in the Official Gazette, frame a Scheme for the purposes of enabling any person or class of persons to prepare and furnish a return under section 70, and authorise a Service Tax Return Preparer to act as such under the Scheme.

(2) A Service Tax Return Preparer shall assist the person or class of persons to prepare and furnish the return in such manner as may be specified in the Scheme framed under this section.

(3) For the purposes of this section,--

(a) Service Tax Return Preparer means any individual, who has been authorised to act as a Service Tax Return Preparer under the Scheme framed under this section;

(b) person or class of persons means such person, as may be specified in the Scheme, who is required to furnish a return required to be filed under section 70.

(4) The Scheme framed by the Board under this section may provide for the following, namely:--

(a) the manner in which and the period for which the Service Tax Return Preparer shall be authorised under sub-section (1);

(b) the educational and other qualifications to be possessed, and the training and other conditions required to be fulfilled, by a person to act as a Service Tax Return Preparer;

(c) the code of conduct for the Service Tax Return Preparer;

(d) the duties and obligations of the Service Tax Return Preparer;

(e) the circumstances under which the authorisation given to a Service Tax Return Preparer may be withdrawn;

(f) any other matter which is required to be, or may be, specified by the Scheme for the purposes of this section.]

1. Omitted by Finance (No. 2) Act, 2004 w.e.f 10.09.2004. Prior to omission it read as under:-

"71. Verification of tax assessed by the assessee, etc.--

(1) The Superintendent of Central Excise may, on the basis of information contained in the return filed by the assessee under section 70, verify the correctness of the tax assessed by the

assessee on the services provided.

(2) The Superintendent of Central Excise may require the assessee to produce any accounts, documents or other evidence as he may deem necessary for such verification as and when required.

(3) If on verification under sub-section (2), the Superintendent of Central Excise is of the opinion that service tax on any service provided has escaped assessment or has been under-assessed, he may refer the matter to the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise, who may pass such order of assessment as he thinks fit.]]

72. Best judgment assessment.--

If--

[(a) any person fails to make the return under section 70, or]

(b) any person having made a return fails [to comply with the provisions of section 71,] or

(c) the [Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise] is not satisfied with the correctness or the completeness of the accounts of the assessee,

the [Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise], after taking into account all the relevant material which he has gathered, shall, by an order in writing, make the assessment of the value of taxable service to the best of his judgment and determine the sum payable by the assessee or refundable to the assessee on the basis of such assessment."

2. Inserted by the Finance Act, 2008 after omitted in 2004 "1 [***]".