Finance Act 1994

Section 94 - Power to Make Rules

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(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Chapter.

1[(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :--

(a) collection and recovery of service tax under sections 66 and 68;

7[(aa) the determination of amount and value of taxable service under section 67;];

(b) the time and manner and the form in which application for registration shall be made 2 [under sub-sections (1) and (2) of section 69];

8[(c) the form, manner and frequency of the returns to be furnished under sub-sections (1) and (2) and the late fee for delayed furnishing of return under sub-section (1) of section 70;]

7[(cc) the manner of provisional attachment of property under sub-section (1) of section 73C;

(ccc) publication of name of any person and particulars relating to any proceeding under sub-section (1) of section 73D;];

(d) the form in which appeal under section 85 or under sub-section (6) of section 86 may be filed and the manner in which they may be verified;

(e) the manner in which the memorandum of cross objections under sub-section (4) of section 86 may be verified;

4[(ee) the credit of service tax paid on the services consumed for providing a taxable service in case where the services consumed and the service provided fall in the same category of taxable service;]

5[(eee) the credit of service tax paid on the services consumed or duties paid or deemed to have been paid on goods used for providing a taxable service;]

7[(eeee) the manner of recovery of any amount due to the Central Government under section 87;];

6[(f) provisions for determining export of taxable services;

(g) grant of exemption to, or rebate of service tax paid on, taxable services which are exported out of India;

(h) rebate of service tax paid or payable on the taxable services consumed or duties paid or deemed to have been paid on goods used for providing taxable services which are exported out of India;

7[(hh) rebate of service tax paid or payable on the taxable services used as input services in the manufacturing or processing of goods exported out of India under section 93A;];

10[(hhh) the date for determination of rate of service tax and the place of provision of taxable service;]

(i) any other matter which by this Chapter is to be or may be prescribed.]

(3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Chapter come into force.

(4) Every rule made under this 9[Chapter, Scheme framed under section 71 and every notification] issued under section 93 shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

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1. Substituted by the Finance (No. 2) Act, 1998, w.e.f. 16-10-1998.

2. Substituted by the Finance Act, 2005 w.e.f 13.05.2005 for the words "under section 69".

3. Substituted by the Finance Act, 2005 w.e.f 13.05.2005 for the words "under section 70"

4. Inserted by the Finance Act, 2002, w.e.f. 16-8-2002.

5. Inserted by the Finance Act, 2003, w.e.f. 14-5-2003.

6. Substituted by the Finance (No. 2) Act, 2004 w.e.f 10.09.2004 for the following clause :-

"(f) any other matter which by this Chapter is to be or may be prescribed.]"

7. Inserted by Finance Act, 2006.

8. Substituted by the Finance Act, 2007. Prior to substitution, it read as under:-

"(c) the form, manner and frequency of the returns to be furnished 3 [under sub-sections (1) and (2) of section 70];"

9. Substituted by the Finance Act, 2008 for the words Chapter and every notification.

10. Inserted by the Finance (No. 2) Act, 2009.