

Source: sooperkanoon.com/act/454473

Finance (No. 2) Act, 1998

Section 70 - Furnishing of returns.- Every person liable to pay the service tax shall furnish or cause to be furnished to the

70. Furnishing of returns.- Every person liable to pay the service tax shall furnish or cause to be furnished to the Central Excise Officer, a return in such form and in such manner and at such frequency as may be prescribed.