

F. No. 137/ 155 /2012-Service Tax(Part-I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
Service Tax Wing

New Delhi, the 9th December , 2016

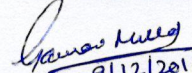
To

All Principal Chief Commissioners / Chief Commissioners of Central Excise/Service Tax
Principal Directors General/ Director General Goods and Service Tax/ Central Excise
Intelligence/Systems/ Audit/ / Tax Payer Services/Performance Management
Chief Commissioner AR CESTAT
All Principal Commissioners/Commissioners of Central Excise/Service Tax
All Principal Additional Directors General/ Additional Directors General Audit

Madam/Sir,

Recent initiatives of the government to curb black economy in the country encourage people to shift towards digital mode of payment while making financial transactions. By adopting a digital mode of payment, no financial transaction would remain undisclosed and consequently an enhanced turnover might get reflected in the books of accounts. Under the circumstances an apprehension has been raised that increased turnover on account of use of digital means of payment may lead to demands for the earlier period. It is hereby clarified that in indirect taxes, past assessments will not be reopened for this reason alone.

Yours faithfully


9/12/2016

Dr. Gaurav Mittal

(Officer on Special Duty)