

ANNEXURE – ST- X

DRAFT OF THE LETTER TO BE WRITTEN BY THE ASSESSEE/TAXPAYER
UNDER SECTION 73(3) OF THE CHAPTER V OF THE FINANCE ACT 1994.

To,

The Commissioner of Service Tax / Central Excise

Sir,

Subject: Letter given under Section 73(3) of the Chapter V of the Finance Act
1994 for waiver of issue of show cause notice – req.

I / We M/s _____, address _____
falling under the jurisdiction of Range _____ and Division
_____ do hereby state and request as under:-

a) As per the provisions of Section 73(3) of Chapter V of the Finance Act, 1994, where any service tax has not been levied or paid or has been short levied or short paid or erroneously refunded, the person, chargeable with the service tax, may pay the amount of such service tax before service of notice on him under sub section (1) in respect of such service tax and inform the central excise officer in writing who, on receipt of such information shall not serve any notice under the sub section (1) in respect of the amount so paid;

b) During the course of verification of our records / returns, by the Audit team from the office of Audit Commissionerate _____, it is observed that there is a short payment / non levy / non - payment of Service Tax/ wrong availment of CENVAT credit on account of reasons mentioned as per the Annexure enclosed hereto. We have agreed to the points raised during verification / scrutiny and have paid the said amounts of duty and / or reversed the CENVAT credit of Rs. _____ vide GAR-7 Challan No. _____ / CENVAT Register Entry No. _____ dated _____. We have also discharged the applicable interest liability.

4. In terms of the provisions of Section 73(3) of Chapter V of the Finance Act, 1994, we request that the demand show cause notice may not be issued to us in this case and no penalty may be imposed on us as the above short levy / short payment / non levy / non payment / wrong availment of Cenvat credit are not intentional on our part.

5. We request that the above issues may be treated as closed with this letter since we have complied with the provisions of the Service Tax law. It is hereby confirmed that this amount is paid voluntarily and no appeal will be filed against such payment or we will not claim any refund in future.

Yours faithfully

Date: _____

Place: _____

Signature CEO / Director / Authorised Signatory

(Name & Designation)

M/s _____