# What is the method to file the Service Tax Return

- The Central Board of Excise and Customs came out with second with a second control of Service Tax Rules, 1994 wherein, it was stated that, "Every assesses shall submit the half-yearly return electronically".
- Therefore, all the assesses are now required to file their half yearly service tax return by electronic mode only.

## **Notification No 14 2011 Service Tax**

Thomas A. Durkin, Gregory E. Elliehausen

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