

EASE OF DOING BUSINESS

RULE 4C OF SERVICE TAX RULES 1994

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Authentication by digital signature-

- (1) Any invoice, bill or challan issued under rule 4A or
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Benefit : CENVAT Credit shall be allowed on basis of such invoices.

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Records as required under Rule 5 may be **preserved in electronic form and every page** of the record so preserved shall be **authenticated by means of a digital signature.**

Rule 4a Of Service Tax Rules 2004

Puja Mehta



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