

# What is the method to file the Service Tax Return

- The Central Board of Excise and Customs came out with Notification No.13/2011 - Service tax dated 15 August 2011, amending Rule 7 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

**Wolfgang Guggemos**

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