

**1) Permission to pay service tax through Non-electronic modes**

Earlier board has made amendment in Rule 6(2) of Service Tax Rules, 1994. Wherein it is made compulsory for every assessee to electronically pay service tax liable to him, through internet banking. In this regard department post has observed in certain jurisdictions that officers are not allowing them permission to pay service tax on them.

Therefore, this amendment brought the anomaly to the present law since in one case asking assessee to pay service tax and comply with law simultaneously in other way preventing them from doing so by not accepting service tax through non-electronic mode will defeat the discretion of law. Thus, with respect to this CBEC has provided instruction to the department officers that officers may for reasons to be recorded in writing allow the assessee to deposit service tax by any other mode.

The discretion vested in the Jurisdictional Deputy/Assistant Commissioner under Rule 6(2) of the Service Tax Rules, 1994, should be exercised judicially and rationally. The Supervisory officers should from time to time, check such exercises of discretion so that there are no unwarranted refusals.

***[Instruction F.No.137/08/2013-ST dated 22.07.2016]***