

## The Service Tax (Publication of Names) Rules, 2008

### Notification No. 15/2008-S.T., dated 1-3-2008

In exercise of the powers conferred by sub-sections (1) and (2) of section 94 read with section 73D of the Finance Act 1994, (32 of 1994), the Central Government hereby makes the following rules, namely:-

#### 1. Short title and commencement.-

- (1) These rules may be called the Service Tax (Publication of Names) Rules, 2008;
- (2) They shall come into force on the date of their publication in the Official Gazette.

#### 2. Definitions.-

(1) In these rules, unless the context otherwise requires,-

- (a) "Chapter" means the Chapter V of the Finance Act, 1994 (32 of 1994);
- (b) "section" means a section of the Chapter.

(2) All other words and expressions used herein shall have the meaning assigned to them under the Chapter or rules made thereunder and if such words and expressions are not defined in the Chapter but defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, they shall have the meaning assigned to them in that Act or the rules made thereunder.

#### 3. Publication of names and other particulars.-

Subject to the provisions of these rules, the Central Government may cause to be published in the Official Gazette, print media, electronic media or by any other means, the names and particulars of the following persons, namely:-

- (a) persons, who have been adjudged under the provisions of the Chapter, to have contravened any of the provisions of the Chapter or the rules made thereunder, with intent to evade payment of service tax;
- (b) persons who have been adjudged to pay but has not paid any amount, payable under the provisions of section 73A of the Chapter :

Provided that nothing contained in this rule shall apply until the time for presenting an appeal to the Commissioner (Appeals), under section 85, or the Appellate Tribunal, under section 86, as the case may be, has expired without any appeal having been presented or the appeal, if presented, has been disposed of.

**Explanation.** - For removal of doubts, it is hereby declared that in case the person is a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries, treasurers or manager of the company, or any member of association, as the case may be, may also be published if, in the opinion of the Central Government, circumstances of the case justify it.

#### 4. Initiation of action and publication.-

- (1) If the Commissioner of Central Excise, having jurisdiction over such person, is satisfied that it is necessary or expedient in the public interest to publish the names and any other particulars as he deems fit, he shall after due verification of the facts, and the circumstances of the case, forward a proposal in the Annexure appended to these rules for such publication to the jurisdictional Chief Commissioner.
- (2) The jurisdictional Chief Commissioner, on receipt of proposal referred to in sub-rule (1), shall within fifteen days from the receipt of such proposal, examine it and if he is satisfied that circumstance of the case justify such publication, may make a recommendation to the Board accordingly.
- (3) On receipt of the recommendation by the Board, or on its own, the Central Government, may cause publication of the name and other particulars in a manner as specified in rule 3.

**ANNEXURE**

Proforma for forwarding the proposal for publishing of names and other details:

1. Name and address of the assessee/person:
2. STC No./Registration No.(if any):
3. Constitution of assessee:  
(Proprietorship/partnership/Private Ltd /Public Ltd/Registered Trust/ Society/Other (specify))
4. Commissionerate:
5. Division:
6. Details of offence committed:
7. Amount involved (service tax/interest/penalty/ amount u/s 73A are to be shown separately):
8. Adjudication details:
9. Whether appeal period has expired with any appeal having been filed/ appeal filed has been disposed of: (in case of the latter, particulars of the order-in- appeal)
10. Reasons for proposing publication of name and other particulars.
11. Name, address and other details proposed for publication;
12. Involvement of person/assessee whose name and other details are to be published:
13. Details of previous offences, if any:
14. Comments, if any:

Signatures of Commissioner of Central Excise/Service Tax  
(With name and official seal)

Date:

Comments and Recommendations by the Chief Commissioner

Signatures of Chief Commissioner of Central Excise/Service Tax  
(With name and official seal)

Date: