

**F. No. 137/120/2011 – Service Tax  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Customs)**

New Delhi dated the 13<sup>th</sup> December 2011

**ORDER NO. 2 /2011 – Service Tax**

In exercise of the powers conferred by Rule 4(1A) of the Service Tax Rules 1994, Central Board of Excise and Customs hereby specifies the following documents that are required to be submitted by the person who has made an application for registration under Rule 4(1) of the Rules ibid:

- (a) Copy of Permanent Account Number (PAN)
- (b) Proof of Residence
- (c) Constitution of the Applicant.
- (d) Power of Attorney in respect of authorised person (s).

2. It is further stated that the above documents must be submitted to the concerned authority within a period of 15 days from the date of filing of the application for registration. Failure to do so would lead to rejection of the registration application.

3. It is also clarified that the time limit of seven days from date of receipt of application or intimation under Rule 4(5A), within which the registration is to be granted by the Superintendent of Central Excise or Service Tax, as referred to in Rule 4(5) shall be reckoned from the date the application for registration is complete in all respects.

(Deepankar Aron)  
Director (Service Tax)  
CBEC, New Delhi

Copy to:

Chief Commissioners of Central Excise & Customs (All)

Chief Commissioners of Central Excise (All)

Director General of System

Directors General of Service Tax

Commissioners of Service Tax (All)

Commissioners of Central Excise and Service Tax

Commissioners of Central; Excise, Customs & Service Tax

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