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Introduction

Taxindiaonline's XCuSE ST is the First Ever comprehensive electronic Library on Service Tax with all the content as to the Acts, Rules, Regulations, Notifications, Circulars, Forms, Case Law and Analyses. First of its kind in India, the Library is made simple to use. The topics are organised in a structured manner so that the user can navigate to any topic without much difficulty and in a single or two mouse clicks. Entire Library is developed in such a manner that any user even without much knowledge of using computers can understand its working and usage in a few minutes span.

New Features in this version of the Library :

- + Entire Budget 2007 is included in a full search facility.
- + Added T.R.Rustagi Report on Review of circulars, instructions and clarifications of issues relating to service tax
- + **The Library is updated upto 15th March, 2007.**

Minimum Requirements

Pentium Processor
RAM : 128 MB
Hard Disk Space : 100 MB
Windows 98 SE
Internet Explorer 5.0

However, for optimum performance, Pentium III or above; Windows 2000 or above; Internet Explorer 5.5 or above and 1024 x 768 screen resolution are recommend.

To change the screen resolution, right click on the desktop, Click on **Properties** in the context menu, click on **Settings** Tab and then adjust resolution on the slider available in the **Screen Resolution** frame.

Installation

Installation is very simple. Insert the CD. Installation process automatically starts and guides the user through the process.

During the first running of application, it asks for the name of the user. Be informed here that the name once entered cannot be modified or changed. Hence, the name of the exclusive user has to be entered carefully. All the first-time installations (means, other than upgrades) are by default trial versions. An installation of the trial version works only for 10 times, if not registered before. During starting of the application, a small window flashes and it gives appropriate message as to the number of uses completed and the balance remaining.

There are three buttons on this window : **Evaluate**, **Register** and **Close**. This window comes up during starting process throughout the trial period. To use the Library, press **Evaluate** button. To generate Identification Code for Registration, press **Register** button. **Close** button as usual closes the application. Once **Evaluate** button is pressed, it takes as one instance of usage - no matte whether the Library is actually used or not. If **Close** button is pressed, it doesn't count the number since the application is closed without opening up the Library.

Once all the 10 uses are completed, **Evaluate** button disappears and the user cannot start the application. He can only generate Identification Code by clicking on the **Register** button or close the application by clicking on the **Close** button.

Once registered, the application runs for 1000 times. To register the application, a small patch (exe file) has to be obtained from M/s. Taxindiaonline Pvt., Ltd. The procedure for Registration detailed later.

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Upgrade

If the application is an upgrade of the earlier installation, the Installation / Registration details are captured automatically and sets the number of uses completed to '0' so that the user can run the application for another 1000 times. Users need not obtain another patch for Registration.

Very Important : In spite of the feature for automatic backup of the user notes. as a precautionary measure, it is suggested that whenever an upgrade is to be installed, the user is advised to take back up of the Notes first and then install the upgrade.

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Registration

The procedure for obtaining the patch : Press '**Register**' button on the initial splash window or use Menu item **Help > Register XCuSE ST**. It generates an Identification code. Press Copy button to copy the code into email or notepad. Copy button is suggested instead of noting down the code in order to avoid any errors or omissions in conveying the Identification Code. Send the code to xcusest@taxindiaonline.com, to obtain the patch. Consequently, Taxindiaonline.com Pvt., Ltd., sends a small executable file. Download the file on to the computer and double click on it. It registers the product and no more evaluation warnings appear. This patch is exclusive to the computer on which the Identification code was generated. The patch file has to be protected securely. It will be useful on the specific computer in case of re-installation of the application is needed due to formatting of the system. The user need not approach Taxindiaonline.com Pvt., Ltd., for the patch again. Same patch can be used any number of times.

Number of uses allowed, completed and balance remaining are also available in about window which can be accessed through Menu item **Help > About XCuSE ST**.

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Understanding the Library

Any individual even without much knowledge about using the computers can understand working of this Electronic Library in a span of few minutes. Its usage is made simple, easy and user-friendly. The Main window contains mainly of two panes - one for Contents Tree and the other for display of text. At the top, there are menu bar and tool bar which we discuss at the appropriate place later. Left pane again contains three tabs - '**Contents**', '**Case Law**' and '**Search**'. For now, it will suffice to know that the Contents tab is used to navigate to the topic directly; Case Law tab is used to retrieve the specific case law and Search tab is used to do the Full Text search on the topics available in the Library.

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Navigating the Contents

The main window is divided into two panes - left pane consists of contents and the right pane displays the topic selected. In the Contents pane, entire content is organised in treeview and any topic is easily accessible.

If the user intends to go to a specific topic directly, the Tree of Contents on the left can be used for the purpose. Main branches are represented in maroon colour. A Click on an item displays on the right hand pane either the text or the detailed index.

+ If the item is in bold text and maroon colour, it represents a main branch of Indirect Tax Law available in this electronic library. If it is preceded by a closed folder, a click on it opens the sub-items under that branch. A click on the item hides the sub-items.

+ If the item is in black colour, bold text and is preceded by a collapsed (closed) folder, it means that it has further sub-items within that heading and a click on the item opens up the list. Some times, it may display the detailed index on the right side text window.

+ If the item is in black colour, bold text and is preceded by a leaf (writing pad) image, it contains a detailed index and a click on the item displays the same on the right side text window.

+ If the item is in black colour, normal text and is preceded by a leaf, it does not contain any index in it and a click on it opens up the topic on the right side pane.

Whenever headings are longer than the width of the Contents pane, a tooltip is provided to guide the user as he moves the mouse over the list of topics.

In the alternative, user can click on the 'Main Index' link on the Home Page for easier navigation. It opens the page which contains the index of all the topics in this Electronic Library.

User can move back and forward among the topics opened during the current session, by clicking on the **Back** and **Forwards** buttons on the tool bar. Whenever user intends to come back to the starting position by displaying the starting page, he has to click on the **Home** button on the toolbar.

The topics included in these main branches are as follows :

Service Tax : Chapter V of the Finance Act, 1994 (Service Tax Statutory provisions), all Service Tax Rules, Service Tax Forms, Service Tax Notifications, Service Tax Circulars and a whole lot of information on Service Tax, viz., List of all the taxable services, abatements & exemptions in Service Tax, Frequently asked questions in Service Tax prepared by the Coimbatore Central Excise Zone, Articles of analyses, excerpts from the regular column named 'Daily Dose of Taxation' published in Taxindiaonline.

Allied Acts : This Section contains the Acts, Rules & Regulations which relate to law and procedures in Service Tax. This Section also contains Finance Acts from 1998 to 2006.

Case Law

Hundreds of decisions of Supreme Court, High Court and CESTAT on Service Tax are included in this electronic library. While full text search can be performed on the case laws, any specific case law can also be retrieved by using the 'Case Law' tab on the left hand pane. Retrieval of the decisions is so easy that any one of the details can be entered, e.g., if the user knows only the month in which the decision is given, he may enter the same and click on 'List cases' button or press Enter key. It will instantaneously list all the orders passed during the given month. Likewise, cases can be retrieved by giving the citation year, citation, name of the party, order number or date of the order. User can retrieve by entering all the details or at least one detail. A number of analyses on case law is added now. Whenever a case law for which analysis is available is displayed in the right hand text window, analysis is also displayed automatically in a small window just below the right hand pane. This feature is available whether the case is law is displayed from either the contents or search.

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Search

If the user intends to search a term or a group of terms, click on the **'Search'** Tab on the left pane of the Main Window. Then, **select the search area** (Service Tax Manual, Service Tax Circulars, Service Tax Notifications, Articles Analyses & opinions, Case Law, Allied Acts, All Service Tax, All, etc.) in which the search is needed to be conducted.

Type the term (a word or group of words) to be searched in the box below **'Type in the**

keyword to find'. Select one of the options **All**, **Any** or **Phrase**. By default, **Any** option is selected.

If **All** option is selected, it searches for all the words given. The search returns all those pages in which all the given words are found. The words need not be in the same sequence as given but all the words should be contained the topic. If **Any** option is selected, the search returns all the pages in which at least one of the words given is found. If **Phrase** option is selected, it returns only those pages in which the given words are found in the same sequence as given in the box.

After selecting the Search Area, typing the terms to be searched and selecting the option, click on the **Search** button to start searching. While search is on, '**Taxindiaonline's XCuSE ST... Searching ...**' appears in the title bar and the mouse pointer turns into Egyptian Hour-glass indicating that the application is busy in search. All the searches done are automatically saved and history of search can be viewed any time

There are five buttons on the Search window - **Clear**, **Search**, **New**, **Open** & **Del History**. A click on the **Clear** button clears the text existing in the box for entering the new words. A click on the **Search** button starts searching. If any of the conditions like selecting the option or entering the words to be searched are not satisfied, the search operation does not start and gives appropriate message. **New** button clears all the selections and keeps the application ready for new search. **Open** button opens the history of all the searches conducted. If the user feels that the list of history of searches is too large and wants to clear the history, he may click on the **Del History** button. Then recording of the search history starts afresh.

Once search of the term(s) given is completed, all the topics satisfying the conditions are listed in the list below. Here also, since the heading of the topic is longer than the width of the list pane, a tooltip is provided for the benefit of the user. Below the list, the number of topics returned are indicated.

If the user intends to search from within the listed pages only and not in the entire library, then he has to select the **Search in the listed pages** check box below the list, enter the term to be searched, select the option and again click on the **Search** button.

Title Search :

If the user likes to search only the titles to complete the search faster, it may be done by selecting the "Titles only" check box.

Whole word :

If the "Whole Word" is selected, the search will retrieve only those pages in which the given term is found as it is. Means, if the search term given is 'Excise', the search retrieves only those pages where the term 'excise' is found. It does not select the letters

'**excise**' in the word '**excises**'. Any combination of options can be used to get the most relevant topics.

Search history

To open the history of the searches done, click on the **Open** button. It opens up another list. The list changes depending upon the search criteria selected by the user, e.g., **Term** or **Date**. If the **Term** is selected, the combo box (drop down list) lists all the terms on which searches were done. Select the term and the list below lists all the dates, options and the branches on which the search was conducted on the selected term. Click on any of the items listed, it opens up the original list of topics returned at the time of search. If the **Date** is selected, the drop down list lists all the dates on which search was operated. Select a date, the list below lists all the terms, options and branches of search done on the selected date. Click on any of the items and it opens up the list of topics returned at the time of original search. As explained above, if the search history is not needed, click on the **Del History** button while the search history is open.

Display of content from search results :

A click on a item from the listed results displays the relevant document on the right hand side pane. All the instances of the **search term** in the displayed document is selected with blue background. In order to navigate to the place of selected terms in the document, click on the **Up** and **Down** buttons on the toolbar.

This search engine contains a feature where if the user searches for 'Modvat', it retrieves the pages containing 'Cenvat' also.

Tip : If the user intends to search for 'utilisation', it is advisable to enter the term in two spelling variations - '**utilisation**' and '**utilization**' and opt for '**Any**' option so that all the pages containing the term with either of the spellings are retrieved.

Find option is also provided to find a specific term in the opened topic. Click on the **Find** button on the toolbar. It opens up a small Find window like in MS word or Internet Explorer.

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User Notes

User Notes is a unique feature in this library. If a user, while navigating the pages, intends make a note of an idea, he need not go to a scribbling pad and pen on the desk. He can straight away note down the same in this library itself. Just click on the **Notes** button on the toolbar. It opens up a small window with the title of the page displayed in the right hand pane. Enter the notes and click on the **Save** button. It saves the notes

and the image on the button turns into red. Remember, this notes is specific to the topic for which it was entered. Hence, there won't be any confusion in future as to which topic the notes belongs to. If notes exists for any topic, the image on the button turn red while the topic is displayed on the right side pane.

While **Notes** button is used for entering the topic-specific notes, another option is also available to enter **General Notes**, in the menu attached to the **Notes** button. While the topic specific notes can be viewed only when the topic is displayed, this notes can be opened / viewed any time.

The notes once entered can be modified, printed, deleted or updated any time. It can be copied into clipboard for pasting the same in another word document, printed or deleted by using the appropriate buttons on the window. Once the entire notes is deleted, the image on the button turn white again when the topic is displayed.

To view the entire Notes entered for various topics, use the menu item **Notes > View All Notes**. It generates a report listing all the notes entered for any number of topics.

Notes Back up :

Content of the library is available in the CD for later installation in case of any problem with the computer. However, the user notes is precious and is not available if the database is corrupted. Hence, a feature to take back up of the notes is provided. Even if the application is uninstalled by mistake without taking the backup, the uninstallation process provided with this application takes care of taking back up of the user notes before uninstallation is completed.

In order to avoid any accidental deletion of data in any case, the application takes back up of the user notes automatically. When the application is reinstalled and run, the notes is restored. The user does not even know what happened behind. He gets the user notes as it is, even after uninstallation and re-installation of the application.

User also can take Back up of the Notes. The backup thus taken can be used for restoration after re-installation of the library. For manual back up / restoration of User Notes, options are available in Menu item **Notes > Backup Notes** and **Notes > Restore Notes**, respectively.

Inspite of automatic backup and restoration, users are advised to take back up of the Notes whenever there is any need to uninstall the application or format the system.

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Favourites

Menu item **Favourites** allows the users to maintain the list of favourites pages (frequently visited pages) so that the page can be accessed easily in subsequent uses, without actually going deep into the index or performing full text search. In order to populate the list of favourite pages, click on menu option **Favourites > Add Favourites** when a page to be added is displayed on the right side pane. The title of the page is added to the **Favourites** menu and it will continue to be there, till it is deleted from the list using **Favourites > Organise Favourites...** option.

A click on **Favourites > Organise Favourites...** menu opens a small window with list of all the pages added. If any page is to be removed from the list, click on the check box at the beginning of the page and click on delete button.

A feature is provided for backup of the favourites. System automatically takes backup of the favourites.

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Page Setup

To get the **Page Setup** dialogue box, click on the **Page Setup** button on the Toolbar. This feature is also available from **File** menu. With this, user can change the page settings like page size, margin size, etc., as is done in other applications like MS Word, Internet Explorer, etc.

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Printing

Two options are provided for printing a topic which is opened. A user can directly print by clicking on the **Print** button on the tool bar or on the Menu Item **File > Print**. It takes the settings available by default and prints the document opened.

If the user intends to change the print settings like selecting the printer, number of copies to be printed, number of pages to be printed, etc., he has to click the menu option **File > Print...** . Just like in other Windows applications, it opens up print dialogue box and settings can be modified as needed.

Preview button on the Toolbar opens the Print Preview window for the page displayed on the right side pane. This feature is also available in **File > Print Preview ...** Menu item. However, this option works only if the user's computer is installed with Internet Explorer 5.5 or above.

If the user intends to take print out of the list of results instead of the text, an option is provided for the purpose in the menu item **File > Print Search Results...** . This option

lists out all the search results in a separate window with all the search options detailed at the top. The results can be exported to an outside application like MS Word, HTML page, etc., or take a print out.

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Toolbar and Menubar

There are two more buttons on the Toolbar - **Select All** and **Copy**. To copy the entire text of the topic opened in the right side pane, click on the **Select All** and **Copy** buttons, respectively, or use Menu Item **Edit > Select All** and then **Edit > Copy**. Or, in the alternative press **Ctrl + A** buttons simultaneously and then **Ctrl + C** buttons. In case only a portion of the topic is needed, select the required part of the content by dragging the mouse as is done in MS Word and then click on the **Copy** button or use menu item **Edit > Copy** or in the alternative press **Ctrl + C** buttons simultaneously.

All the options available on the toolbar are also available in the Menu. Hot keys are displayed with underlined letters in the Menu. Menu items can be selected with key board (without using mouse) by pressing **Alt** key and **Underlined letter** in the Menu. Once the top level menu item is selected as above, sub menu item can be selected by pressing the **underlined letter** in keyboard. **Alt** key need not be used for sub-menu items.

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Error Messages

"Taxindiaonline's XCuSE ST is already running" - It denotes that the user is trying to start another instance of XCuSE ST while one instance is running. Click on OK and use the already running application or, if not found the application running, wait for a while and restart.

"Enter user name to proceed further." - It comes during the first running of the application that too only when the user tries to proceed further without entering the name of the exclusive user.

"Invalid Application. Cannot continue. Reinstall the application for achieving proper use." - It seems that the application is copied from another system. It cannot continue. If the user is having a CD supplied by Taxindiaonline Pvt., Ltd., try reinstalling and replace the copied application.

"It seems the database is meddled with. Cannot continue. Reinstall the application for achieving proper use." - This message is returned when the database is meddled with by the user. Cannot continue. Application has to be reinstalled to get it

running.

"Invalid Application. Please wait while computer optimises the installation..." - It seems that there is some tampering of the installation. Since the tampering is not dangerous, the application is trying to solve the problem. If it doesn't run properly after optimisation, the application has to be reinstalled.

"This is a pirated software. Cannot Continue. Reinstall the Application for achieving proper use." - This messages clearly denotes that this is the installation copied from another system. It cannot be used. Only alternative is to install the application from the CD supplied by Taxindiaonline Pvt., Ltd.

"This is a trial version and all the allowed 10 uses are completed. In order to use it further, the software has to be registered." - If all the allowed ten uses are completed, this messages is returned. It cannot be used unless, the application is registered as detailed above.

"Database not found. Cannot continue. Try re-installing the application and if the problem persists, contact Taxindiaonline Pvt., Ltd." - If the database is not found, the application returns this message. The only alternative is to re-install the application and if the problem persists, contact Taxindiaonline Pvt., Ltd.

"It seems some files are deleted. Cannot create backup!!!" - This is the message displayed when the user tries to take backup of the User Notes. The message denotes that some files intended to store the user notes are not available in the application folder. Back up of the data cannot be taken. Hence, the application folder has to be maintained carefully without handling the individual files in the folder.

"Notes Data Backup is not available. Cannot Restore!!!" or **"Notes Data Backup folder is not available. Cannot Restore!!!"** - Notes backup file / folder, if already taken, might have been deleted. Means, the User Notes is lost for ever.

"All the ... uses are completed. In order to use the library further, purchase more no. of uses from Taxindiaonline Pvt. Ltd." - The software is a Registered version and all the number of uses purchased are over. Only alternative is to purchase more number of uses from Taxindiaonline Pvt., Ltd.

"It seems the installation is meddled with. Cannot continue. Reinstall the application for achieving proper use." This error is returned when the user tries to modify the security systems stored by the installation.

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