

SERVICE TAX RULES, 1994

FORM ST-3

Return under section 70 of the Finance Act, 1994, read with rule 7 of Service Tax Rules, 1994

(Please see the instructions carefully before filling the Form)

PART A - GENERAL INFORMATION

A1

ORIGINAL		REVISED	
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(Please tick whichever is applicable)

A2

STC Number:

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A3

Name of the assessee:

A4

Financial Year													
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A5

Return for the period (Please tick the appropriate period)

April - September		October - March	
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A6

A6.1	Has the assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] <i>(As defined under Rule 2(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(cc) of the Service Tax Rules, 1994)</i>	Yes/No
A6.2	If reply to column A6.1 is Yes, name of Large Taxpayer Unit opted for (choose from List)	Dropdown List of LTUs

A7

Premises Code Number:

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A8

Constitution of the assessee (Please tick the appropriate category)

A8.1 Individual/Proprietary		A8.2 Limited liability partnership	
A8.3 Registered Public Ltd. Company		A8.4 Registered Private Ltd. Company	
A.8.5 Registered Trust		A8.6 Society/Co-operative Society	
A 8.7 A firm		A8.8 Hindu Undivided Family	
A 8.9 Government		A8.10 An association of persons or body of individuals, whether incorporated or not	
A.8.11 A local authority		A8.12 Every artificial juridical person, not falling within any of the preceding categories	

A9 Taxable Service(s) for which tax is being paid

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A10 Assessee is liable to pay service tax on this taxable service as –
(Please tick the appropriate category)

A10.1 A Service Provider under Section 68(1)		A10.2 A Service Receiver under Section 68(2)	
A 10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)		A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	
A 10.5 If covered by A10.3 above, then the percentage of service tax Payable as provider of service		A10.6 If covered by A10.4 above, then the percentage of service tax Payable as recipient of service	

A11 EXEMPTIONS

A11.1 Has the assessee availed benefit of any exemption notification ('Y'/'N')	
A11.2 If reply to A11.1 is 'Y', please furnish Notification Nos. and Sl. No. in the notification under which such exemption is availed	

A12 ABATEMENTS

A12.1 Has any abatement from the value of services been claimed ('Y'/'N')	
A12.2 If reply to A12.1 is 'Y', please furnish Notification Nos. and Sl. No. in the notification under which such abatement is availed	

A13 PROVISIONAL ASSESSMENT

A13.1 Whether provisionally assessed ('Y'/'N')	
A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

PART B - VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

(TO BE DISPLAYED SERVICE-WISE)

B1 FOR SERVICE PROVIDER

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
B1.1	Gross amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)						
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued						
B1.3	Amount taxable on receipt basis under third proviso to rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued						

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued						
B1.5	Money equivalent of other considerations charged, if any, in a form other than money						
B1.6	Amount on which service tax is payable under partial reverse charge						
B1.7	Gross Taxable Amount $B1.7 = B1.1+B1.2+B1.3+B1.4+B1.5+B1.6$						
B1.8	Amount charged against export of service provided or to be provided						
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)						
B1.10	Amount charged as pure agent						
B1.11	Amount claimed as abatement						
B1.12	Any other amount claimed as deduction, please specify.						
B1.13	Total Amount claimed as Deduction $B1.13=B1.8+B1.9+B1.10+B1.11+B1.12$						
B1.14	NET TAXABLE VALUE $B1.14=B1.7 - B1.13$						
B1.15	Service tax rate wise break up of NET TAXABLE VALUE (B1.14): <i>Ad valorem</i> rate						
B1.16	Specific rate (applicable as per rule 6 of STR)						
B1.17	Service tax payable						
B1.18	Less R&D cess payable						
B1.19	Net Service Tax payable ($B1.19=B1.17-B1.18$)						
B1.20	Education Cess payable						
B1.21	Secondary & Higher Education Cess payable						

B2 FOR SERVICE RECEIVER

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
B2.1	Gross amount (excluding amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be received						

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued						
B2.3	Amount taxable on receipt basis under third proviso to rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued						
B2.4	Money equivalent of other considerations paid, if any, in a form other than money						
B2.5	Amount paid for services received from Non-Taxable territory - Imports						
B2.6	Amount paid for services received from Non-Taxable territory - Other than Imports						
B2.7	Amount on which service tax is payable under partial reverse charge						
B2.8	Gross Taxable Amount B2.8= B2.1+B2.2+B2.3+B2.4+B2.5+B2.6+B2.7						
B2.9	Amount paid for exempted services received or to be received						
B2.10	Amount paid as pure agent						
B2.11	Amount claimed as abatement						
B2.12	Any other amount claimed as deduction, please specify						
B2.13	Total Amount claimed as Deduction B2.13 = B2.9 + B2.10 + B2.11 + B2.12						
B2.14	NET TAXABLE VALUE B2.14 = B2.8-B2.13						
B2.15	Service tax rate wise break up of NET TAXABLE VALUE (B2.14): <i>Ad valorem</i> rate						
B2.16	Specific rate (applicable as per rule 6 of STR)						
B2.17	Service tax payable						
B2.18	Less R&D cess payable						
B2.19	Net Service Tax payable (B2.19=B2.17-B2.18)						
B2.20	Education Cess payable						
B2.21	Secondary & Higher Education Cess payable						

PART C - SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules:

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
C1	Amount of service tax deposited in advance						
C2	Amount of Education Cess deposited in advance						
C3	A Amount of Secondary & Higher Education Cess deposited in advance						
C4	Challan Nos., date & amount	(i)	No.				
			Date				
			Amount				

PART D - SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess and other amounts paid

(To be filled by a person liable to pay service tax and not to be filled by an Input Service Distributor):

	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
D1	In cash						
D2	By CENVAT credit (not applicable where the service tax is liable to be paid by the Recipient of Service)						
D3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules						
D4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules						
D5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules						
D6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules						
D7	By book adjustment in the case of specified Government departments						
D8	Total Tax paid D8 = D1+D2+D3+D4+D5+D6+D7						

PART E - EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash						
E2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						
E3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules						
E4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules						
E5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules						
E6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules						
E7	By book adjustment in the case of specified Government departments						
E8	Total Education Cess paid E8=E1+E2+E3+E4+E5+E6+E7						

PART F - SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash						
F2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						
F3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules						
F4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules						
F5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules						
F6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules						

F7	By book adjustment in the case of specified Government departments						
F8	Total Tax paid F8=F1+F2+F3+F4+F5+F6+F7						

**PART G - ARREARS, INTEREST, PENALTY,
ANY OTHER AMOUNT ETC. PAID**

G1	Arrears of revenue (Tax amount) paid in cash						
G2	Arrears of revenue (Tax amount) paid by utilising CENVAT credit						
G3	Arrears of Education Cess paid in cash						
G4	Arrears of Education Cess paid by utilising CENVAT credit						
G5	Arrears of Secondary & Higher Education Cess paid in cash						
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit						
G7	Amount paid in terms of section 73A of Finance Act, 1994						
G8	Interest paid (in cash only)						
G9	Penalty paid (in cash only)						
G10	Amount of Late fee paid, if any.						
G11	Any other amount paid (please specify)						
G12	Total payment of arrears, interest, penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)						

PART H

H1 DETAILS OF CHALLAN (*vide* which service tax education cess, secondary and higher education cess and other amounts have been paid in cash)

-	Challan Nos. with date and amount	(i)	No.				
			Date				
			Amt.				
		(ii)	No.				
			Date				
			Amt.				

H2 Source documents details for payments made in advance/adjustment, for entries made at columns D3, D4, D5, D6, D7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11

<i>S. No. and description of payment entry in this return</i>	<i>Month/Quarter</i>	<i>Challan/Document/Credit Entry Reference Number etc.</i>	<i>Challan/Document Date</i>	<i>Amount</i>

** (Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar)

PART I - DETAILS OF INPUT STAGE CENVAT CREDIT

(To be filled by a taxable service provider only and not to be filled by Service Receiver liable to pay service tax or Input Service Distributor):

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS:

I1.1	Whether providing any exempted service or non-taxable service ('Y'/'N')	
I1.2	Whether manufacturing any exempted excisable goods ('Y'/'N')	
I1.3	If reply to any one of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004] ('Y'/'N')	
I1.4	If reply to any one of the columns I1.1 & I1.2 above is 'Y' and I1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6(3) of the CENVAT Credit Rules, 2004	
I1.4.1	Whether paying an amount equal to 6% of the value of the exempted goods and exempted services [refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/'N'); or	
I1.4.2	Whether paying an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004] ('Y'/'N'); or	
I1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs (used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services) and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004] ('Y'/'N')	

I2. AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES, 2004 :

<i>Sl. No.</i>	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
I2.1	Value of exempted goods cleared						
I2.2	Value of exempted services provided						
I2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account						

<i>Sl. No.</i>	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>
I2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash						
I2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4						

I3. CENVAT CREDIT TAKEN AND UTILISED:

<i>Sl. No.</i>	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>

I3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF—

I3.1.1	Opening Balance						
I3.1.2	Credit taken						
I3.1.2.1	on inputs						
I3.1.2.2	on capital goods						
I3.1.2.3	on input services received directly						
I3.1.2.4	as received from Input Service Distributor						
I3.1.2.5	from inter-unit transfer by a LTU						
I3.1.2.6	Any other credit taken (please specify)						
I3.1.2.7	TOTAL CREDIT TAKEN = I3.1.2.7 = (I3.1.2.1 + I3.1.2.2 + I3.1.2.3 + I3.1.2.4 + I3.1.2.5 + I3.1.2.6)						
I3.1.3	Credit Utilised						
I3.1.3.1	for payment of service tax						
I3.1.3.2	for payment of Education Cess on taxable services						
I3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services						
I3.1.3.4	for payment of excise duty or any other duty						
I3.1.3.5	towards clearance of input goods and capital goods removed as such or after use						
I3.1.3.6	towards inter unit transfer to LTU						
I3.1.3.7	for payment of an amount under rule 6(3) of CENVAT Credit Rules, 2004						

I3.1.3.8	for any other payments/adjustments/reversal (Please specify)						
I3.1.3.9	TOTAL CREDIT UTILISED I3.1.3.9 = (I3.1.3.1 + I3.1.3.2 + I3.1.3.3 + I3.1.3.4 + I3.1.3.5 + I3.1.3.6 + I3.1.3.7 + I3.1.3.8)						
I3.1.4	Closing Balance of CENVAT credit I3.1.4 = {(I3.1.1 + I3.1.2.7) - I3.1.3.9}						

I3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN & UTILISATION THEREOF—

I3.2.1	Opening Balance of Education Cess						
I3.2.2	Credit of Education Cess taken						
I3.2.2.1	on inputs						
I3.2.2.2	on capital goods						
I3.2.2.3	on input services received directly						
I3.2.2.4	as received from Input Service Distributor						
I3.2.2.5	from inter unit transfer by a LTU						
I3.2.2.6	Any other credit taken (please specify)						
I3.2.2.7	Total credit of Education Cess taken I3.2.2.7= (I3.2.2.1 + I3.2.2.2 + I3.2.2.3 + I3.2.2.4 + I3.2.2.5 + I3.2.2.6)						
I3.2.3	Credit of Education Cess utilised						
I3.2.3.1	for payment of Education Cess on goods & services						
I3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use						
I3.2.3.3	towards inter unit transfer to LTU						
I3.2.3.4	for any other payments/adjustments/ reversal (please specify)						
I3.2.3.5	Total credit of Education Cess utilised I3.2.3.5 = (I3.2.3.1 + I3.2.3.2 + I3.2.3.3 + I3.2.3.4)						
I3.2.4	Closing Balance of Education Cess I3.2.4 = {(I3.2.1 + I3.2.2.7) - I3.2.3.5}						

I3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS TAKEN & UTILISATION THEREOF—

I3.3.1	Opening Balance of SHEC						
I3.3.2	Credit of SHEC taken						
I3.3.2.1	on inputs						
I3.3.2.2	on capital goods						
I3.3.2.3	on input services received directly						

I3.3.2.4	as received from Input Service Distributor						
I3.3.2.5	from inter unit transfer by a LTU						
I3.3.2.6	Any other credit taken (please specify)						
I3.3.2.7	Total credit of SHEC taken I3.3.2.7 = (I3.3.2.1 + I3.3.2.2 + I3.3.2.3 + I3.3.2.4 + I3.3.2.5 + I3.3.2.6)						
I3.3.3	Credit of SHEC utilised						
I3.3.3.1	For payment of SHEC on goods & services						
I3.3.3.2	Towards payment of SHEC on clearance of input goods and capital goods removed as such or after use						
I3.3.3.3	Towards inter unit transfer to LTU						
I3.3.3.4	for any other payments/adjustments/reversal (please specify)						
I3.3.3.5	Total credit of SHEC utilised I3.3.3.5 = (I3.3.3.1 + I3.3.3.2 + I3.3.3.3 + I3.3.3.4)						
I3.3.4	Closing Balance of SHEC I3.3.4 = {(I3.3.1 + I3.3.2.7) - I3.3.3.5}						

PART J - CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR

(TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR):

<i>Sl. No.</i>	<i>Month/Quarter</i>	<i>Apr/ Oct</i>	<i>May/ Nov</i>	<i>Jun/ Dec</i>	<i>July/ Jan</i>	<i>Aug/ Feb</i>	<i>Sep/ Mar</i>

J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX & CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF—

J1.1	Opening Balance of CENVAT credit						
J1.2	Credit taken (for distribution) on input services						
J1.3	Credit distributed						
J1.4	Credit not eligible for distribution in terms of rule 7(b) of CENVAT Credit Rules, 2004						
J1.5	Closing Balance of CENVAT credit J1.5 = {(J1.1 + J1.2) - (J1.3 + J1.4)}						

J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF—

J2.1	Opening balance of CENVAT credit of Education Cess						
J2.2	Credit of Education Cess taken (for distribution) on input services						
J2.3	Credit of Education Cess distributed						
J2.4	Credit of Education Cess not eligible for distribution in terms of rule 7(b) of CENVAT Credit Rules, 2004						
J2.5	Closing Balance of CENVAT credit of EC = $J2.5 = \{(J2.1 + J2.2) - (J2.3 + J2.4)\}$						

J3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF—

J3.1	Opening balance of CENVAT credit of SHEC						
J3.2	Credit of SHEC taken (for distribution) on input services						
J3.3	Credit of SHEC distributed						
J3.4	Credit of SHEC not eligible for distribution in terms of rule 7(b) of CENVAT Credit Rules, 2004						
J3.5	Closing Balance of CENVAT credit of SHEC = $J3.5 = \{(J3.1 + J3.2) - (J3.3 + J3.4)\}$						

PART K - SELF ASSESSMENT MEMORANDUM:

- (a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.
- (b) I/We have assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder.
- (c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.
- (d) I have been authorised as the person to file the return on behalf of the person providing the taxable service/recipient of service, as the case may be.

Place:

Date:

(Name and Signature of Assessee or Authorised Signatory)

PART L

If the return has been prepared by a Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP'/CFC'), furnish further details as below:

- (a) Identification No. of STRP/CFC
- (b) Name of STRP/CFC

(Signature of STRP/CFC)

INSTRUCTIONS TO FILL UP FORM ST 3

A. GENERAL INSTRUCTIONS

- (i) If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the Department), the assessee should

file amendment to ST1 application online in ACES for getting the Amended ST2 issued by the departmental officer. If the assessee has provided/received any additional service for which he is not registered, he has to first file the amendment to ST1 application and after the approval of the same by the departmental officer, he should file the return.

- (ii) Please indicate 'NA' against entries which are not applicable.
- (iii) Please indicate 'Nil' where the information to be furnished is *nil*.
- (iv) Please fill 'Y' for Yes, or 'N' for No wherever it is written as ('Y'/'N') in the FORM.

B. INSTRUCTIONS TO FILL UP FORM ST 3

<i>Column No. in Form ST-3</i>	<i>Instructions</i>
A2	STC No. is 15 digit PAN based service tax code number issued to assessee in the FORM ST-2 (Certificate of Registration issued by the Department).
A3	Name of the assessee should be filled as mentioned in FORM ST-2 (Certificate of Registration issued by the Department).
A5	The relevant period for which return is being filed is to be selected.
A9 & A10	Though with effect from 1 st July 2012, classification of services has been dispensed with, the assessee is required to mention the names of taxable service(s) as per ANNEXURE enclosed with this return.
A11.1 & A11.2	If assessee has availed benefit of any exemption notification, the notification number and Serial number (in the notification), if any, against which such exemption has been availed, has to be entered
A12.1 & A12.2	If assessee has availed abatement from the value of services, he has to furnish the notification number and Serial number (in the notification), if any, against which such abatement has been availed.
B	<ul style="list-style-type: none"> (i) An assessee liable to pay service tax on quarterly basis may furnish details quarter-wise <i>i.e.</i> Apr-Jun, Jul-Sep, Oct-Dec & Jan-Mar; (ii) The recipient of service liable to pay service tax should indicate the amount paid by him to service provider.
B1.1	<p>Gross amount for which bills/invoices/challans are issued against taxable service provided or agreed to be provided or received/agreed to be received (in case of service receiver), which are taxable on accrual basis, as per the Point of Taxation Rules is to be mentioned in this column</p> <p>(A) it includes,—</p> <ul style="list-style-type: none"> (a) amount charged towards exported service, (b) amount charged towards exempted service (other than export of service), (c) amount charged as a pure agent, and (d) amount includible in terms of Rules 5(1) & 6(1) of the Service Tax (Determination of Value) Rules, 2006 <p>(B) it excludes</p> <ul style="list-style-type: none"> (a) amount received in advance <i>i.e.</i> before provision of services for which bills or invoices or challans or any other documents may not have been issued, because it has to be shown in column B1.2; (b) amount taxable on receipt basis, which is applicable to individuals and partnership firms whose aggregate value of taxable services during previous financial year was less than or

Column No. in Form ST-3	Instructions
	<p>equal to rupees fifty lakh and he opts to pay tax at the time when payment is received by him in respect of taxable value of rupees fifty lakh in the financial year to which return relates as per third proviso to Rule 6(1) of Service Tax Rules, 1994, for which bills or invoices or challans or any other documents may not have been issued, because it has to be shown in column B1.3;</p> <p>(c) Amount taxable for the services provided for which bills or invoices or challans or any other documents may not have been issued, (this amount has to be entered in column B1.4.)</p> <p>(d) Service tax;</p> <p>(e) Education cess; and</p> <p>(f) Secondary and higher education cess</p>
B1.2	<p>Gross amount received (or paid in case of service receiver) in advance is the total amount received (or paid in case of service receiver) for the particular taxable service before provision of service (including any amount received for continuous service), and</p> <p>(A)</p> <p>it includes,—</p> <p>(a) amount received towards exported service,</p> <p>(b) amount received towards exempted service (other than export of service),</p> <p>(c) amount received as pure agent, and</p> <p>(d) amount received which is liable to be included in the value in terms of Rules 5(1) & 6(1) of the Service Tax (Determination of Value) Rules, 2006</p> <p>(e) Amount paid for services received from Non-Taxable territory – Imports or other than Imports under column Nos. B2.5 and B2.6.</p> <p>(B)</p> <p>it excludes</p> <p>(a) Service tax,</p> <p>(b) Education cess, and</p> <p>(c) Secondary and higher education cess</p>
B1.3	<p>This is applicable to individuals and partnership firms whose aggregate value of taxable services during previous financial year is less than or equal to rupees fifty lakh and he opts to pay tax at the time when payment is received by him in respect of taxable value of rupees fifty lakh in the financial year to which return relates.</p>
B1.5 & B2.4	<p>(i) The value of consideration charged (or paid in case of service receiver), other than money, is to be estimated in equivalent money value of such consideration in terms of the Service Tax (Determination of Value) Rules, 2006</p> <p>(ii) 'Consideration' includes any amount that is payable for the taxable services provided or to be provided, as defined in <i>Explanation</i> to Section 67 of the Act.</p>
B1.6, B2.5, B2.6 & B2.7	<p>In case of some services, as notified under Notification No. 30/2012-ST, dated 20th June, 2012 (as amended), the liability to pay service tax has been placed on the recipient of service in terms of sub-section (2) of section 68 of the Finance Act, 1994 read with rule 2(1)(d)(i) of the Service Tax Rules, 1994. In respect of such services, the amount on which service tax is payable has to be shown as calculated in terms of Rule 7 of Point of Taxation Rules, 2011.</p>
B1.8	<p>With effect from 01.07.2012, exports of services are not to be taxed under service tax, as per Place of Provision of Services Rules, 2012. If the assessee has included the amount of export of service in column B1.1, he has to fill up said amount in column B1.7 also for claiming deduction of said amount from the gross amount. However, there may be cases where ST-3 return for the</p>

Column No. in Form ST-3	Instructions
	period prior to 01.07.2012 is to be filed by service providers or recipient of service, as the case may be. They are also required to fill up this column for furnishing the amount charged against the export of services made before 01.07.2012.
B1.9	'Exempted Service' refers to the taxable service which is exempt, for the time being, from payment of service tax under a notification, other than by way of abatement.
B1.10	'Pure Agent' has been defined in <i>Explanation 1</i> to Rule 5 of the Service Tax (Determination of Value) Rules, 2006
B1.11	'Abatement' refers to the part of value of taxable service which is not includible in the taxable value for payment of service tax through notification, such as Notification No. 26/2012-ST, dated 20.06.2012 issued under Section 66B of the Finance Act, 1994.
B1.12	Any deductions, which is not mentioned in any other clause, from gross value of taxable service has to be provided (For example, deduction of property tax paid in respect of the taxable service of renting of an immovable property in terms of Rule 6(4C) of Service Tax Rules, 1994 read with Notification No. 29/2012-ST, dated 20 th June, 2012).
B1.15 & B2.15	If an assessee is paying tax at the rate of 12% or other than 12%, then he has to mention the details of taxable value in this column by entering the tax rate applicable to him. This is also applicable to the assessee who want to file their return pertaining to the period prior to 01.04.2012 when tax rate was 10%, 8% or 5%, as the case may be. This can be done by inserting additional rows for such entries.
B1.16 & B2.16	As per Rule 6 of the Service Tax Rules, 1994, the service Providers/Recipients in respect of services of 'Booking of tickets for Air Travel provided by Air Travel Agents'; 'Insurer carrying on life insurance business'; 'Purchase or sale of foreign currency including money changing'; and 'Distributors and selling agents or persons assisting in organizing lottery' have been given option to pay service tax at either specific rate or a combination of specific and <i>ad valorem</i> rate. Such assessee have to mention the details of such taxable value in these columns by selecting the appropriate tax rate(s) as applicable to them.
B1.18 & B2.18	Deduction of R& D cess paid, if applicable, from tax payable can be shown here separately for the relevant services, such as the service of import of technology, applicable.
B2.5 & B2.6	Amount paid for services received from non-taxable territory is to be entered in this column. This includes value of import of services. Two separate rows have been provided to enter the B2.5 - Amount charged for services received from Non-Taxable territory - Imports and; B2.6 - Amount charged for services received from Non-Taxable territory - Other than Imports
D3, E3 & F3	If any amount has been paid in advance as service tax in terms of rule 6(1A) of Service Tax Rules, 1994 and the assessee has adjusted that amount against his service tax liability, such adjustment has to be shown here.
D4, E4 & F4	Rule 6(3) of Service Tax Rules, 1994 allows adjustment of service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider or where the amount of invoice is re-negotiated. Such adjustment is to be shown here. <i>Example :</i> A service provider receives an advance of Rs. 1000/- on which he pays a service tax of Rs. 120. However, later on he does not provide this service and refunds the amount to the person from whom the advance was received. He can, in this case, adjust the amount of Rs. 120/- for any of his future liability of service tax.
D5, E5 & F5	Rule 6(4A) of Service Tax Rules, 1994 allows adjustment of service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter. Such adjustment is to be shown here. <i>Example :</i> A service provider having centralized registration pays an amount of Rs. 1000/- as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs. 900/-. In this case he

Column No. in Form ST-3	Instructions
	has paid an excess amount of Rs. 100/- as service tax. He can adjust this excess amount of Rs. 100/- against service tax liability for succeeding month/quarter.
D6, E6 & F6	Rule 6(4C) of Service Tax Rules, 1994 allows adjustment of service tax amount paid in preceding months or quarter, which is in excess of the amount required to be paid towards service tax liability for such month or quarter on account of non-availment of deduction of property tax paid in terms of Notification No. 29/2012-ST, dated 20 th June, 2012 from the gross amount of rent charged for the immovable property. Such adjustment is to be shown here.
D7, E7 & F7	Some department of Central Government collect service tax for the services provided/received by them and the payment of said tax to the Union of India is made through book adjustment or book transfer. Such book adjustment or transfer in the case of specified Government departments is to be shown here.
G1 to G6	Arrears of revenue includes,- (a) amount that was payable earlier but not paid; (b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be; (c) amount pending in appeals without having any stay for recovery; or (d) amount arising on finalization of provisional assessment etc.
G7	Any amount collected in excess of the service tax assessed or determined and paid on any taxable service from the recipient of taxable service in any manner, has to be paid to the credit of the Central Government as per the provisions of section 73A of the Finance Act, 1994. Assessee may furnish such amount here.
G10	Amount of late fee paid for any delayed filing of return has to be entered here as prescribed under Rule 7C of Service Tax Rules, 1994
G11	Any other amount paid may be specified. (It may include amount paid in terms of any adjudication order, any appellate order, etc.)
H2	Against source documents, following details may be furnished,— (i) For adjustment under rule 6(3) of Service Tax Rules, 1994, furnish details of earlier return, from where excess amount is derived (ii) For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules; (iii) For arrears, interest and penalty, the source document/period is as follows,- (a) in case these are paid <i>suo moto</i> by the assessee, the period for which such amount is paid may be furnished (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No./Demand Notice No., Order-in-Original No. or Order-in-Appeal No., or any other order, etc.; (iv) For adjustment of excess amount of service tax paid on the service of 'Renting of Immovable Property' in case the taxpayer has not availed the deduction of property tax paid in terms of Rule 6(4C) of the Service Tax Rules, 1994 read with Notification No. 29/2012-ST, dated 20th June, 2012 and he opts to avail such deduction against his service tax liability within 1 year from the date of payment of such property tax, the source document is original receipt issued by the concerned department of State Government showing the payment of such property tax.
I3.1.2	(i) The terms "input", "capital goods", "input services" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S. Nos. I3.1.2.1, I3.1.2.2 & I3.1.2.3, the details of CENVAT credit availed on input/input services/capital goods, received directly by the assessee, are to be shown. In other

<i>Column No. in Form ST-3</i>	<i>Instructions</i>
	<p>words, these figures would not include the service tax credit received from input service distributor (<i>i.e.</i>, office of the manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices/bills/challans for distribution of such credit, in terms of Rule 7 of CENVAT Credit Rules, 2004).</p> <p>(iii) Against S. No. I3.1.2.4, furnish the details of service tax credit as received from 'input service distributor'.</p> <p>(iv) Against S. No. I3.1.2.5, details have to be filled only by Large Taxpayer Unit who has opted to operate as LTU.</p>
I3.1.3.4	This has to be filled only by the assessee who are engaged in both, providing taxable service as well as manufacturing and clearance of excisable goods. This entry would also include excise duty paid on capital goods and inputs removed as waste and scrap, in terms of rule 3(5A) of CCR, 2004
I3.1.3.7	If the assessee has utilised CENVAT credit for making any payment, adjustment or reversal such as in the case of write off of value of inputs or capital goods as per rule 3(5B) of CCR, 2004; reversal of CENVAT credit on the inputs used in the manufacture of goods which have been ordered to be remitted as per rule 3(5C) of CCR, 2004; the payment of arrears of revenue etc., such details may be mentioned here.
I3.3 & J3	Details of credit taken and utilised in respect of Secondary and Higher Education cess has to be shown separately in these columns
J	This information has to be furnished by an input service distributor only.
J1.4, J2.4 & J3.4	This information has to be furnished by an input service distributor who has availed CENVAT credit of the service tax paid on the services used in a unit which is exclusively engaged in manufacturing of exempted excisable goods or providing exempted services, as such credit is not liable to be distributed in terms of Rule 7(b) of the CENVAT Credit Rules, 2004

ANNEXURE TO INSTRUCTIONS OF ST-3 RETURN

DESCRIPTION OF TAXABLE SERVICES FOR FILLING UP SERVICE TAX RETURN (ST-3)

<i>Sl. No.</i>	<i>Description of Taxable Services</i>
<i>(1)</i>	<i>(2)</i>
1	Stockbroker service
2	General insurance service
3	Advertising agency services
4	Courier agency service
5	Consulting engineer services
6	Custom House Agent service
7	Steamer agent services
8	Clearing and forwarding agent services
9	Manpower recruitment/supply agency service
10	Air travel agent services
11	Mandap keeper service
12	Tour operator services
13	Rent-a-cab scheme operator services
14	Architect services

<i>Sl. No.</i>	<i>Description of Taxable Services</i>
<i>(1)</i>	<i>(2)</i>
15	Interior decoration/Designer services
16	Management or business consultant service
17	Chartered accountant services
18	Cost accountant service
19	Company secretary service
20	Real estate agent service
21	Security/detective agency service
22	Credit rating agency service
23	Market research agency service
24	Underwriter service
25	Scientific & technical consultancy services
26	Photography service
27	Convention service
28	Online information and database access service and/or retrieval service through computer network
29	Video production agency/video tape production service
30	Sound recording studio or agency services
31	Broadcasting service
32	Insurance auxiliary service in relation to general insurance
33	Banking and other Financial services
34	Port service (major ports)
35	Service for repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle
36	Beauty parlours/beauty treatment
37	Cargo handling service
38	Cable operators
39	Dry cleaning service
40	Event management
41	Fashion design
42	Health club and fitness centre service
43	Life insurance service
44	Insurance auxiliary service concerning life insurance business
45	Rail travel agent's service
46	Storage and warehousing services
47	Business auxiliary service
48	Commercial training or coaching
49	Erection, commissioning and installation
50	Franchise service
51	Internet café

<i>Sl. No.</i>	<i>Description of Taxable Services</i>
<i>(1)</i>	<i>(2)</i>
52	Maintenance or repair service
53	Technical testing and analysis service
54	Technical inspection and certification agency service
55	Foreign exchange broker service
56	Other port (minor port) service
57	Airport services by airport authority
58	Transport of goods by air
59	Business exhibition service
60	Transport of goods by road/goods transport agency service
61	Construction services other than residential complex, including commercial/industrial buildings or civil structures
62	Services by holder of intellectual property right providing intellectual property services other than copyright
63	Opinion poll agency service
64	Outdoor catering
65	Services by a programme producer
66	Survey and exploration of mineral
67	Pandal or shamiana service
68	Travel agent for booking of passage (other than air/rail travel agents)
69	Services provided by recognised/registered associations in relation to forward contracts
70	Transport of goods through pipeline or other conduit
71	Site formation and clearance, excavation, earth moving and demolition services
72	Dredging of rivers, ports harbours, backwaters, estuaries, etc.
73	Survey and map making service
74	Cleaning services
75	Club or association service
76	Packaging service
77	Mailing list compilation and mailing service
78	Construction of residential complex service
79	Service provided by a registrar to an issue
80	Service provided by a share transfer agent
81	Automated Teller Machine operations, maintenance or management service
82	Service provided by a recovery agent
83	Selling of space or time slots for advertisements
84	Sponsorship service provided to body-corporate or firm including sports sponsorships
85	Transport of passengers embarking on domestic/international journey by air
86	Transport of goods by rail including transport of goods in containers by rail (for the present, transport of passengers by rail in air-conditioned class/first class also may be paid under this description/accounting code)

<i>Sl. No.</i>	<i>Description of Taxable Services</i>
<i>(1)</i>	<i>(2)</i>
87	Business support service
88	Auction service
89	Public relation management service
90	Ship management service
91	Internet telecommunication services (includes internet telephony Service which became taxable from 01.05.2006)
92	Transport of persons by cruise ship
93	Credit card, debit card, charge card or other payment card related services
94	Services of telegraph authority in relation to telecommunication service
95	Mining of mineral, oil or gas service
96	Renting of immovable property services
97	Works contract service
98	Development and supply of content for use in telecom services, advertising agency, etc.
99	Asset management including portfolio management and fund management
100	Design service other than interior decoration and fashion designing
101	Information technology software service
102	Services provided by an insurer of life insurance under Unit Linked Insurance Plan (ULIP)
103	Services provided by a recognized stock exchange in relation to transaction in securities
104	Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward contracts
105	Services provided by a processing and clearing house in relation to securities, goods and forward contracts
106	Services provided by any person in relation to supply of tangible goods
107	Cosmetic and plastic surgery service
108	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)
109	Legal consultancy service
110	Promotion, marketing, organizing or assisting in organizing games of chance including lottery, etc.
111	Health services by a clinical establishment, health check-up/diagnosis, etc.
112	Maintenance of medical records
113	Service of promotion or marketing of brand of goods/services/events
114	Service of permitting commercial use or exploitation of events
115	Electricity exchange service
116	Copyright service - Transfer temporarily/permit use or enjoyment
117	Special services provided by builders
118	Restaurant service
119	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called.
120	Other taxable services (services other than the 119 listed above)