



ACES

Automation of Central Excise and Service Tax

User Manual

For

Service Tax - Returns

Version: 1.3

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1 Introduction – Service Tax - Returns

Service Tax is a form of indirect tax imposed on specified services called “Taxable Services”. In the ST>Returns module of the ACES (Automation of Central Excise and Service tax), filing of returns and the subsequent processing of returns is handled through a centralized computing environment.

Online filing of Returns includes certain screens that are presented to the Assessee. It also contains the validations that are performed by the system while the Assessee is filling up the return. These validations include checking correctness of arithmetic computation.

The Assessee registered with Service Tax (An application filed in Form ST-1 and the Form ST-2 issued by the jurisdictional Service Tax Officer after verification of the particulars) and having a certificate can access the online facility to file his returns in the centralized system.

The Assessee can file returns (Form ST-3) and submit the same to the system. At the time of submission, the system performs some checks and validations (some of the validations like entering data as per the correct data type and calculation accuracy are checked by the system as the Assessee fills in the form) and reports the errors to the Assessee.

The Assessee can correct these while submitting it finally.

2 Filing of ST-3 Returns

2.1 Description

The registered Assessee can access the ACES application with their user ID and password.

The Assessee can file ST3 return as a Service Provider, Service Recipient or Input Service Distributor. The Assessee can file returns for one or more than one service offered by one premises and for more than one premises as well.

Returns are filed once in six months – for the half-year starting from the 1st of April through the 30th of September, the returns are to be filed by the 25th of October and for the half-year starting from the 1st of October through the 31st of March returns are to be filed by the 25th of April.

2.2 Navigational Path

The Form ST-3 can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the Fill sub-menu option of the Fill ST3 menu option. As soon as he clicks on the same the system will populate the ST3 form.

The navigation path for the ST-3 form is:
 Logged in Assessee à RET à Fill ST3 à Fill

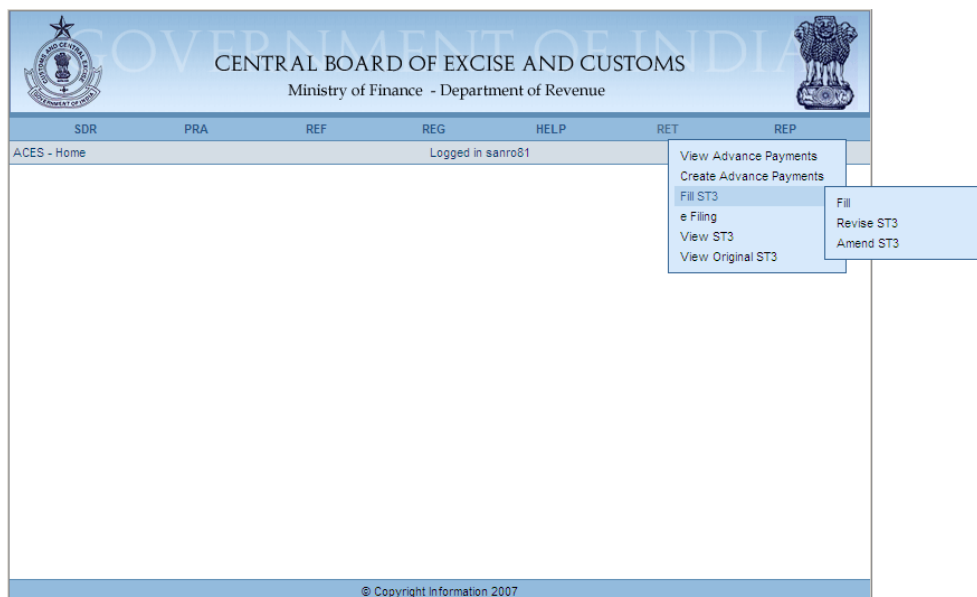


Figure – 2.1: Navigation on the RET Menu

2.3 Attachments

There are no attachments required to fill ST-3 Returns.



2.4 Approval Flow

There is no approval flow in filing of Service Tax returns.

2.5 Operating Instructions

The process goes through the following steps –

1. The system displays the form with a list of premises that have been registered by the Assessee. The Assessee can file returns for some or all of the premises at one time.
2. The Assessee is allowed to choose a premises code (he can choose one code only at a time) and file returns for this premises :
 - a. Once the Assessee is through with entering all details pertaining to the service tax liability, duty defrayed using cash and credit, arrears, interest, penalty and other amounts paid, provisional assessments payments made or received by way of refund, for the premises selected he can choose to file returns for another premises.
 - b. If the Assessee chooses to file returns for other premises, details of the return filed already filed are stored and a fresh screen of an ST-3 form is shown to the Assessee. This screen has a list of premises and the premises for which returns have already been filed.
 - c. If the Assessee does not have any other registered premises or if he wishes to file returns for other registered premises at a later point of time, the details of the return filed for the premises code selected by the Assessee are stored.
3. After selecting a premises code, the Assessee, service tax category wise, can file the return for the premises. For selecting services, there is a Search button which opens up a new popup window containing list of all services from where Assessee can select multiple services. In case the Assessee has started providing new services from the same premises after his registration, he would be able to file returns for this service as well by adding the service to his returns form. The Taxable Service selected should be valid for the period for which return is being filed. If the Assessee is an Input Service Distributor only, he will not be able to select services. He will only enter details of CENVAT Credit Distributed, Name and Place and can save or submit the return.
4. The Assessee fills his returns, minor head-wise. In other words – he fills a return for each of the service that he is providing.
5. The Assessee files details of the gross amount received, abatement amount claimed, value on which service tax is payable, gross amount for which bills/ invoices/ Challans are issued.
6. The system computes the service tax payable.
7. For each service liability, the system computes the education cess applicable, Secondary and Higher Education cess payable for the Assessee for that particular return and shows it to the Assessee.



8. Once the Assessee has filled in all details pertaining to the first category of service, the system shows the page pertaining to next service.
9. The Assessee can indicate the amount that he is paying in cash and through input credit.
10. The Assessee then enters similar details for other months as the case is that fall within the return filing period.
11. The Assessee would have already deposited a certain amount of cash through GAR-7 challan under the minor head code 00440297 – the serial code for education cess in the service tax major head. The amount that the Assessee enters in his return as paid through cash towards defrayal of education cess liability should be equal to the amount deposited vide the GAR-7 challan for the same purpose.
12. The credit on education cess on excisable goods and services can be utilized only for the payment of education cess through credit.
13. Next the Assessee can enter details of other payments – viz., arrears, interest, penalties and miscellaneous.
14. The Assessee is required to give details of the Challan Identification Numbers (CIN) for each month/ quarter against which he has made the duty payments.
15. It is worth mentioning that the arrears are required to have a source document number against them. As stated earlier, these arrears figure in this particular field only when sub-section 1 of section 73 has been duly applied on the returns of the Assessee. Furthermore these arrears are a consolidated figure – more accurately, they indicate a duty liability that had been determined under sub-section 2 of section 73 of the Finance Act. This figure of liability can subsume multiple minor heads as it is contingent upon the view with which the show-cause notice was passed. The Assessee will enter Source Document details for all such amount paid through arrears.
16. Next the Assessee enters details of the credit he has availed, utilized and (if applicable) passed on.
17. The Assessee will mention CENVAT Credit by entering details of Opening Balance for the first month, Credit taken, and Credit Utilized. The system will compute the “Total credit taken”, “Total credit utilized”, “Closing Balance” and the “Opening Balance” for the subsequent months of the filing period.
18. If the Assessee is an Input Service Distributor, he can enter the Details of CENVAT Credit Distributed. The Assessee will enter details of Opening Balance for the first month, Credit taken, and Credit Distributed. The system will compute the Closing Balance and the Opening Balance for the subsequent months of the filing period.

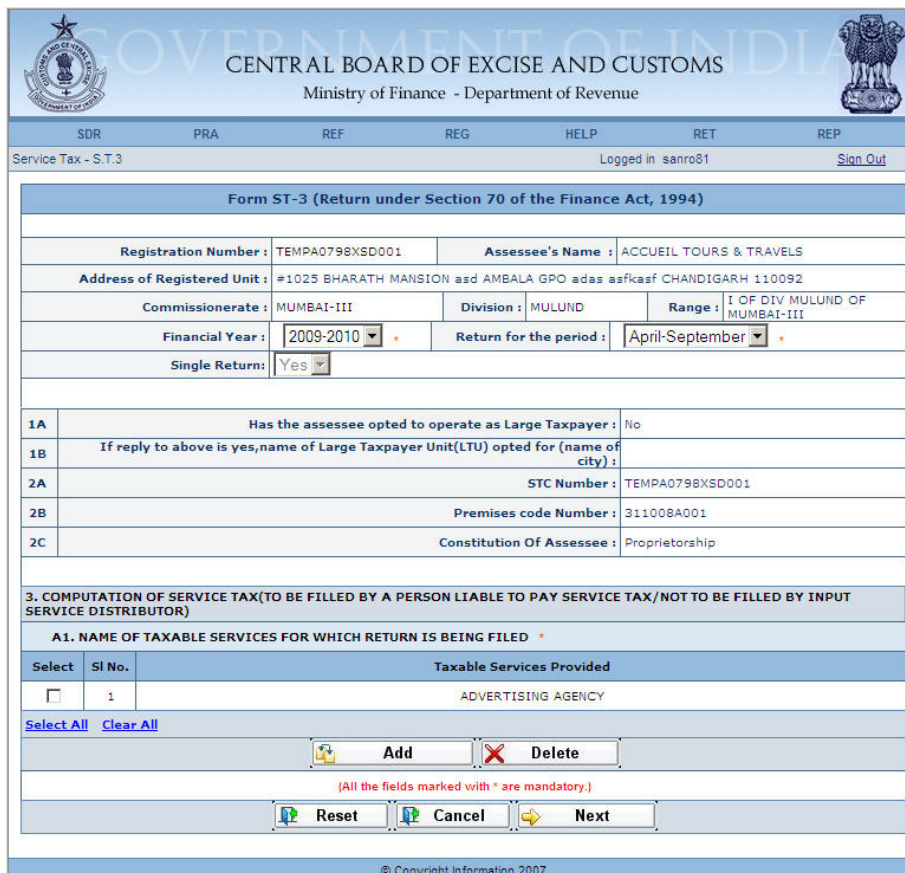
19. Finally, the Assessee will enter Name and Place. He has an option to save or submit the Return. If he saves the Return, he can later amend it and submit the same.
20. The Assessee cannot modify a return for a premise once filed and submitted. Before submitting the form the Assessee can see the information filled by him to verify whether it is correct or not. If it is incorrect, he has the option to modify the incorrect entry.
21. With every submission the system generates an acknowledgement giving a number of the return submitted.



Figure – 2.2: List of Registered Premises

Steps to be followed:

- § List of Registered Premises – Premises Code and the Address of Premises registered with the Assessee are automatically populated by the system
- § Click on the Premises Code hyperlink to file ST-3 Return for that particular Premise

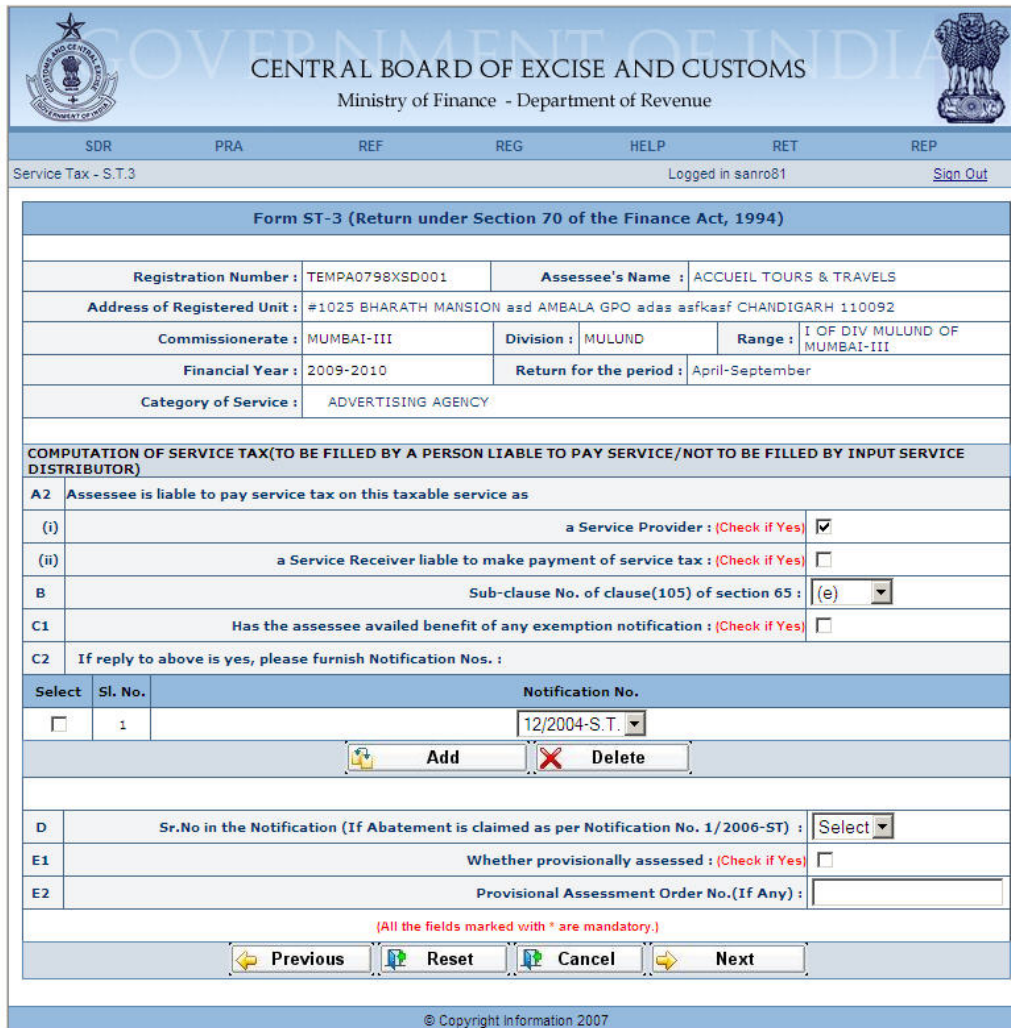


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Figure – 2.3: Screen-1 of ST3 Return

Steps to be followed:

- § Registration details of the Assessee are automatically populated by the system
- § Fill the Financial Year and period of the Return
- § LTU details, Service Code, Premises Code and Constitution of the Assessee are automatically populated by the system
- § If the Assessee is a Service Provider or Service Recipient, all taxable services for which Assessee is registered are auto populated here. Assessee can add new services by clicking on Add button.
- § Click on Delete to remove the selected Taxable Services Provided from the list
- § Click on Next to go to the next screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button



GOVERNMENT OF INDIA
CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - S.T.3 Logged in sanro81 [Sign Out](#)

Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfaskaf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Range :	I OF DIV MULUND OF MUMBAI-III		
Financial Year :	2009-2010	Return for the period :	April-September
Category of Service :	ADVERTISING AGENCY		

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE / NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A2 Assessee is liable to pay service tax on this taxable service as

(i) a Service Provider : (Check if Yes) ☒

(ii) a Service Receiver liable to make payment of service tax : (Check if Yes) ☐

B Sub-clause No. of clause(105) of section 65 : (e)

C1 Has the assessee availed benefit of any exemption notification : (Check if Yes) ☐

C2 If reply to above is yes, please furnish Notification Nos. :

Select	Sl. No.	Notification No.
☐	1	12/2004-S.T.

Add Delete

D Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) : Select

E1 Whether provisionally assessed : (Check if Yes) ☐

E2 Provisional Assessment Order No.(If Any) :

(All the fields marked with * are mandatory.)

Previous Reset Cancel Next

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Figure – 2.4: Screen-2 of ST3 Return

Steps to be followed:

- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and Category of Service are automatically populated by the system
- § Select whether Assessee is Service Provide, Service Receiver or if he has availed benefits of any exemption notification
- § If taxable service is provisionally assessed then select the check box and mention the Provisional Assessment Order No.
- § Select the notification number from the dropdown. To add or delete any notification number click on Add or Delete button
- § Click on Previous to go to the previous screen of the application
- § Click on Next to go to the next screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

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- § The same page will appear for each of the Service Categories included by the Assessee and has to be filled in same manner

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Table -1: Form ST-3 – Taxable Services Provided

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Service Tax registration number allotted to the Assessee	Automatically fetched and populated by the system.	TEMPA0151XST001
Assessee's Name	The name of the unit that is registered	Automatically fetched and populated by the system.	Anshul
Address of Registered Unit	The address of the registered unit	Automatically fetched and populated by the system.	480 Premise I Udyog Vihar Phase III, Gurgaon
Commissionerate	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DELHI – III
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DIVISION – IV
Range	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	II OF DIVISION – IV OF GURGAON
Information pertaining to the return			
Financial Year	Financial year of filing of return	The Assessee can file missing returns. The field is a whole number.	2005-2006
Return for the period	Months of filing of return	Automatically fetched and populated by the system	April-September
Single Return	Type of return on the basis of premises	Automatically fetched and populated by the system	Yes
Assessee opted to act as LT	To determine whether the Assessee is Large Tax Payer	Automatically fetched and populated by the system	Yes
Name of LTU opted for	Name of the city of large tax unit	Automatically fetched and populated by the system	Agra
STC Number	This is the 15 digit ST code allotted to the Assessee	Automatically fetched and populated by the system	TEMPA0098XST001
Premises Code Number	This is the Premises Code allotted to the Assessee	Automatically fetched and populated by the system	TEMPA0098XST001
Constitution of Assessee	Type of Assessee in	Automatically fetched and populated by the system	Proprietorship Partnership

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	terms of constitution		
Taxable services for which return is being filed			
Taxable services provided	This field contains the list of taxable services provided by the Assessee for which he is filing the return.	The list of Taxable services for which the Assessee has registered himself is automatically fetched by the system. The same can be added or deleted by the Assessee	BANKING AND FINANCIALS CONSULTING ENGINEER
Computation of Service Tax			
Is Assessee liable to pay service tax on this taxable service as a Service Provider	To determine whether the Assessee is liable to pay service tax on this taxable service as a Service Provider	The Assessee can check the checkbox	
Is Assessee liable to pay service tax on this taxable service as a Service Receiver liable to make payments of Service Tax	To determine whether the Assessee is liable to pay service tax on this taxable service as a Service Receiver liable to make payments of Service Tax	The Assessee can check the checkbox	
Sub-clause No. of clause(105) of section 65	Sub-clause No. of clause(105) of section 65	Value to be selected from the dropdown	
Has the Assessee availed benefits of any exemption notification	To determine whether the Assessee has availed benefits of any exemption notification	The Assessee can check the checkbox	
Notification No.	This gives the number of the notification	The Assessee can select the Notification No. from the dropdown list. Mandatory if "Has the Assessee availed benefits of any exemption notification" is checked	100/2004-ST
Sr. No. in the Notification (If	Sr. No. in the Notification (If	The Assessee can select the Sr. No. of Notification	

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Abatement is claimed as per Notification No.1/2006-ST)	Abatement is claimed as per Notification No.1/2006-ST)	No. from the dropdown list	
Whether provisionally assessed	To determine whether the Assessee is provisionally assessed	The Assessee can check the checkbox	
Provisional Assessment Order No.	This is the order number of the provisional assessment order	The Assessee can enter the Provisional Assessment order ST- 3A, if any, that is applicable to the particular service. This is not validated by the system. Mandatory if "Whether provisionally assessed" is checked	



SDR		PRA	REF	REG	HELP	RET	REP
Service Tax - S.T.3		Logged in sanro81				Sign Out	
CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue							
Form ST-3 (Return under Section 70 of the Finance Act, 1994)							
Registration Number : TEMPA0798XSD001		Assessee's Name : ACCUEIL TOURS & TRAVELS					
Address of Registered Unit : #1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092							
Commissionerate : MUMBAI-III		Division : MULUND		Range : I OF DIV MULUND OF MUMBAI-III			
Financial Year : 2009-2010		Return for the period : April-September					
Category of Service : ADVERTISING AGENCY							
F. VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)							
FOR SERVICE PROVIDER							
S.No		Apr-Jun	Jul-Sept	Total			
(I) SERVICE TAX PAYABLE							
(a)	Gross Amount received in money						
(i)	Against service provided : *	1000	0	1000			
(ii)	In advance for service to be provided :	0	0	0			
(b)	Money equivalent of considerations received in form other than money :	1000	0	1000			
(c)	Value on which Service Tax is exempt/not payable						
(i)	Amount received against export of service : *	500	0	500			
(ii)	Amount received towards exempted service (other than export of service) :	0	0	0			
(iii)	Amount received as pure agent :	500	0	500			
(d)	Abatement amount claimed :	0	0	0			
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000			
(f)	Service Tax rate wise break-up of taxable value = (e)						
(1)	Value on which service tax is payable @ 5% :	0	0	0			
(2)	Value on which service tax is payable @ 8% :	0	0	0			
(3)	Value on which service tax is payable @ 10% :	1000	0	1000			
(4)	Value on which service tax is payable @ 12% :	0	0	0			
(5)	Value on which service tax is payable at any other rate @ 0 % :	0	0	0			
(g)	Service tax payable = (5% of f(1) + 8% of f(2) + 10% of f(3) + 12% of f(4) + Other rate% of f(5)) :	100	0	100			
(h)	Education cess payable (@ 2% of Service tax) :	2	0	2			
(i)	Secondary and higher education cess payable (@ 1% of Service Tax) :	0	0	0			
(II) TAXABLE AMOUNT CHARGED							
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0			
(k)	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0			
(l)	Amount charged for exported service provided/to be provided :	0	0	0			
(m)	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0			
(n)	Amount charged as pure agent :	0	0	0			
(o)	Amount claimed as abatement :	0	0	0			
(p)	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0			
^ Not Applicable to Service Receiver liable to pay service tax							
(All the fields marked with * are mandatory.)							
Previous Reset Cancel Next							
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Figure – 2.5: Screen-3 of ST3 Return (Payment Details)



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Steps to be followed:

- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the month-wise Payment details against each particular heading. Where the service provider or the service recipient is a Partnership or Proprietorship firm the form will show two quarterly columns only.
- § If the Assessee is liable to pay service tax on this taxable service as a Service Provider, and has selected the same in previous screen, only the fields for the same will be shown and the same is followed for Service Receiver. If he has selected both, then sections pertaining to both will be shown.
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 2: ST-3 Payment Details

Field Name	Description	Validation	Example
VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (SERVICE PROVIDER/ RECEPIENT)			
Gross Amount received in money towards taxable services provided/received	The gross amount for which payment has been received	This figure should be a whole number.	1000
Gross Amount received in money in advance towards taxable service(s) to be provided/ received	The gross amount for which payment has been received in advance	This figure should be a whole number.	0
Money equivalent of considerations received in from other than money	The money equivalent of considerations received in from other than money	This figure should be a whole number.	1000
Amount received against export of Service	The amount for which payment has been received against export of Service	This figure should be a whole number.	1000
Amount received towards exempted service (other than export of service)	The amount for which payment has been received towards exempted service (other than export of service)	This figure should be a whole number.	1000
Amount received as pure agent	The amount for which payment has been received	This figure should be a whole number.	1000

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	as pure agent		
Abatement amount claimed	The abatement amount claimed	This figure should be a whole number.	1000
Taxable value	Total taxable value	This figure is a whole number which is calculated as (Gross Amount received in money + Money equivalent of considerations received in form other than money) – (Value on which Service Tax is exempt/not payable + Abatement amount claimed)	2500
Value on which service tax is payable @5%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable @8%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable @10%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable @12%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable at any other rate	If rate of Service Tax is none of mentioned. Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Service Tax payable	Total Service tax payable to the Assessee for the particular month	This figure is calculated on the basis of Service Tax rate wise break-up of taxable value.	120
Education cess payable	Total Education Cess payable to the Assessee for the particular month	This figure is derived by the system as two percent of the service tax payable.	2
Secondary and higher	Total Secondary	This figure is derived by the	1

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education cess payable	and higher education Cess payable to the Assessee for the particular month	system as one percent of the service tax payable.	
TAXABLE AMOUNT CHARGED			
Gross amount for which bills/invoices/Challans are issued relating to service provided/to be provided / received (including export of service and exempted service)	The gross amount for which bills/ invoices/ Challans are issued relating to service provided/ to be provided (including export of service and exempted service)	This figure should be a whole number.	1000
Money equivalent of other considerations charged, if any, in a form other than money	The money equivalent of other considerations charged, if any, in a form other than money	This figure should be a whole number.	1000
Amount charged for exported service provided/to be provided/ received	The amount charged for exported service provided/ to be provided	This figure should be a whole number.	1000
Amount charged for exported service provided/to be provided (other than other service)/ received	The amount charged for exported service provided/ to be provided (other than other service)	This figure should be a whole number.	1000
Amount charged as pure agent	The amount charged as pure agent	This figure should be a whole number.	1000
Amount claimed as abatement	The amount claimed as abatement	This figure should be a whole number.	1000
Net taxable amount charged	The net taxable amount charged	This figure is calculated by the system as (Gross amount for which bills/invoices/challans are issued relating to service provided or received/to be provided or received + Money equivalent of other considerations paid, if any, in a form other than money) – (Amount paid for exported service provided or received/to be provided	1000

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		or received + Amount paid for exempted service provided or received/to be provided or received + Amount paid as pure agent + Amount claimed as abatement)	
--	--	---	--



SDR		PRA		REF		REG		HELP		RET		REP	
Service Tax - S.T.3										Logged in sanro81		Sign Out	
Form ST-3 (Return under Section 70 of the Finance Act, 1994)													
Registration Number :				TEMPA0798XSD001				Assessee's Name :				ACCUEIL TOURS & TRAVELS	
Address of Registered Unit :				#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092									
Commissionerate :				MUMBAI-III				Division :				MULUND	
Financial Year :				2009-2010				Range :				1 OF DIV MULUND OF MUMBAI-III	
								Return for the period :				April-September	
Sl.no		Apr-Jun		Jul-Sept		Total							
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6													
(i)		Amount deposited in advance :		100								100	
(ii) Challan Details for Advance Payment													
Month		GAR-7 Challan											
Apr-Jun		12345671603200912345											
Jul-Sep													
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)													
Sl.no		Apr-Jun		Jul-Sept		Total							
(I) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID													
(a) SERVICE TAX PAID													
(i)		In Cash :		100		0						100	
(ii)		By CENVAT Credit ^ :		100		0						100	
(iia)		By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		100		0						100	
(iii)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0						0	
(iv)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0						0	
(b) EDUCATION CESS PAID													
(i)		In Cash :		100		0						100	
(ii)		By CENVAT Credit ^ :		0		0						0	
(iia)		By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		0		0						0	
(iii)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0						0	
(iv)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0						0	
(c) SECONDARY AND HIGHER EDUCATION CESS PAID													
(i)		In Cash :		0		0						0	
(ii)		By CENVAT Credit ^ :		0		0						0	
(iia)		By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		0		0						0	
(iii)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0						0	
(iv)		By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0						0	
(d) OTHER AMOUNTS PAID													
(i)		Arrears of revenue paid in cash :		0		0						0	
(ii)		Arrears of revenue paid by credit ^ :		0		0						0	
(iii)		Arrears of educational cess paid in cash :		0		0						0	
(iv)		Arrears of educational cess paid by credit ^ :		0		0						0	
(v)		Arrears of secondary & higher educational cess paid by cash :		0		0						0	
(vi)		Arrears of secondary & higher educational cess paid by credit ^ :		0		0						0	
(vii)		Interest paid :		0		0						0	
(viii)		Penalty paid :		0		0						0	
(ix)		Section 73A Amount Paid ^ :		0		0						0	
(x)		Any Other Amount (Please specify) :		0		0						0	
^ Not Applicable to Service Receiver liable to pay service tax													
(All the fields marked with * are mandatory.)													
Previous Reset Cancel Next													
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Figure – 2.6: Screen-4 of ST3 Return (Amounts Paid)
Steps to be followed:

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- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the amount deposited by the Assessee in Advance and the GAR 7 Challan number for the corresponding months
- § Fill the value of Service tax paid in the respective half-year against the different heads i.e. In cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the value of education cess paid, in the respective half-year against the different heads i.e. in cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the value of secondary and high education cess paid, in the respective half-year against the different heads i.e. In cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the other amount paid i.e. Arrears of revenue paid, interest paid, penalty paid etc. in the respective half-year
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

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Table – 3: Details of Other Payments

Field Name	Description	Validation	Example
AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6			
Amount Deposited In advance	Amount paid for challan	This is whole number	100
CHALLAN DETAILS FOR ADVANCE PAYMENT			
GAR-7 Challan	This is the 20 digit challan number Allocated to the Assessee by NSDL	Challan details available in application through NSDL data feeds	00123451112200612345
SERVICE TAX PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
EDUCATION CESS PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
By Adjustment of Amount earlier paid in advance and	Adjustment of Amount earlier paid in advance and adjusted in this period under	This is a whole number.	100

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adjusted in this period under Rule 6 (1A):	Rule 6 (1A):		
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
SECONDARY AND HIGHER EDUCATION CESS PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
OTHER AMOUNTS PAID			
Arrears of revenue paid in cash	Arrears of revenue paid in cash	This is a whole number.	200
Arrears of revenue paid by Credit	Arrears of revenue paid by Credit	This is a whole number.	250
Arrears of education cess paid in cash	Arrears of education cess paid in cash	This is a whole number.	120
Arrears of education cess paid by credit	Arrears of education cess paid by credit	This is a whole number.	100
Arrears of secondary & higher education cess	Arrears of secondary & higher education cess paid in cash	This is a whole number.	125

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paid in cash			
Arrears of secondary & higher education cess paid by credit	Arrears of secondary & higher education cess paid by credit	This is a whole number.	125
Interest paid	Interest paid	This is a whole number.	125
Penalty paid	Penalty paid	This is a whole number.	125
Section 73A Amount Paid	Amount paid under Section 73A	This is a whole number.	125
Any other Amount	Any other amount paid	This is a whole number.	125

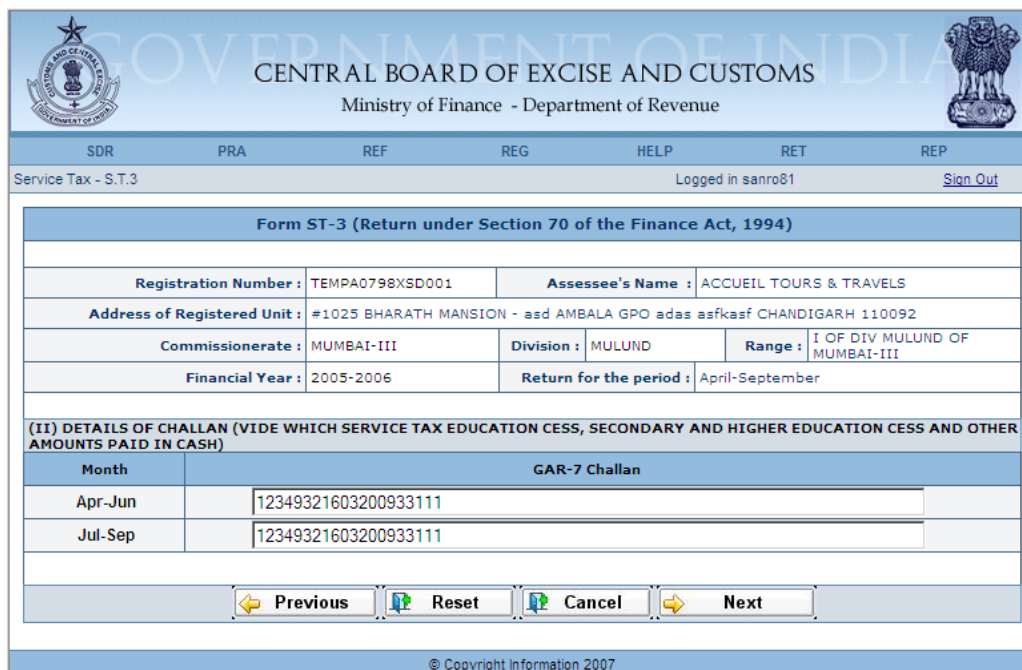


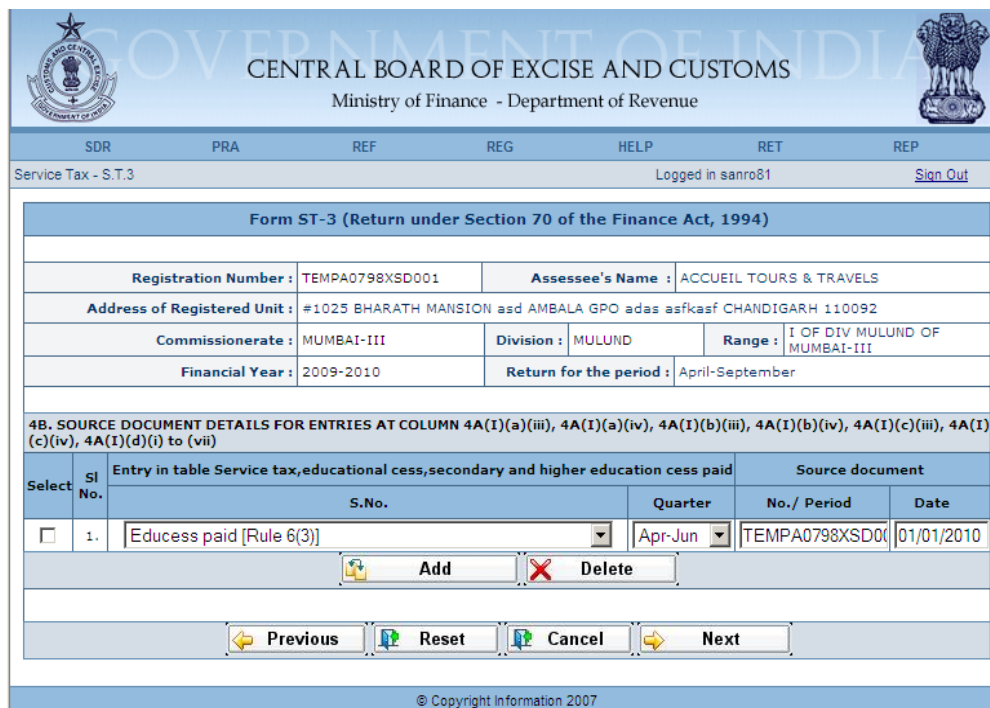
Figure – 2.7: Screen-5 of ST3 Return (GAR-7 Challan)

Steps to be followed:

- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the challan numbers vide which the payments were made in cash against the respective months. If there are more than one challan in a month they should be separated by comma
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 4: ST-3 Challan Numbers

Field Name	Description	Validation	Example
Challan Number(s)	This is the CIN of the GAR-7 challan vide which the Assessee has made the payment.	The system would validate the format of the CIN and whether the particular CIN exists in the database	12312332706200512345



Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
		Return for the period :	April-September

4B. SOURCE DOCUMENT DETAILS FOR ENTRIES AT COLUMN 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii)

Select	Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document	No./ Period	Date
☐	1.	Educess paid [Rule 6(3)]	TEMPA0798XSD001	01/01/2010	

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Figure – 2.8: Screen-6 of ST3 Return (Source Document)

Steps to be followed:

- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Select the type of amount paid and month
- § Fill the details of Source Document No. along with the date
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

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Table – 5: ST-3 Source Document

Field Name	Description	Validation	Example
S.No. for Entry in table Service tax, educational cess, secondary and higher education cess	This is the type of payment	The Assessee can select the type of payment from the dropdown. Other payments mentioned in the paid section should match with the source documents details here.	Service Tax paid [Rule 6(3)]
Month	Month of the payment	The Assessee can select the month from the dropdown	Aug
Source document No./Period	The set of source document numbers that figure against the name of the Assessee	The source document number entered should be in the database. Source Document No. is validated for its format check	TEMPA0151X ST001_001_S T3_102004
Date	This is the date of Source Document	Should be in format DD/MM/YYYY	11/11/2007

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Ministry of Finance - Department of Revenue

Form ST-3 (Return under Section 70 of the Finance Act, 1994)			
Registration Number :	TEMPA0798XSD001		
Assessee's Name :	ACCUEIL TOURS & TRAVELS		
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfksaf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
		Return for the period :	April-September

4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :	1500
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5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY / NOT TO BE FILED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)	
5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED / NON TAXABLE SERVICE OR EXEMPTED GOODS	
Whether providing any exempted or non taxable service (Check if Yes) ☒	
Whether manufacturing any exempted goods (Check if Yes) ☐	
If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6(2) of CENVAT credit Rule, 2004) (Check if Yes) ☐	
If any one of the (a) and (b) is 'Yes' and (c) is 'No', which option is being availed under rule 6 (3) of the CENVAT Credit Rules, 2004	
(d) (i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N) or (Check if Yes) ☐	
(ii) Opted to pay 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 service (Y/N) (Check if Yes) ☐	

5AA AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES, 2004			
Sl No	MONTH	Apr-Jun	Jul-Sept
(a)	Value of exempted goods cleared :	100	0
(b)	Value of exempted services provided :	0	0
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit:	0	0
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash :	0	0
(e)	Total amount paid = (c)+(d) :	0	0
(f) Challan Nos. vide which amount mentioned in (d) is paid			

Month	GAR-7 Challan
Apr-Jun	12345671603200912345
Jul-Sep	

5B. CENVAT CREDIT TAKEN AND UTILIZED			
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Sl No	Details of Credit	Apr-Jun	Jul-Sept
(a)	Opening Balance :	100	1100
(b)	Credit taken		
(i)	on inputs :	1000	0
(ii)	on capital goods :	0	0
(iii)	on input services received directly :	0	0
(iv)	as received from input service distributor :	0	0
(v)	from inter unit transfer by a LTU * :	0	0
	Total credit taken (i+ ii+ iii+ iv+ v) :	1000	0
(c)	Credit utilized		
(i)	for payment of service tax :	0	0
(ii)	for payment of educational cess on taxable service :	0	0
(iii)	for payment of excise or any other duty * :	0	0
(iv)	towards clearance of input goods and capital goods removed as such :	0	0
(v)	towards inter unit transfer of LTU * :	0	0
(vi)	For Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0	0
	Total credit utilized (i+ ii+ iii+ iv+ v+ vi) :	0	0
(d)	Closing Balance of CENVAT credit (a + b - c) :	1100	1100

(II) CENVAT CREDIT OF EDUCATIONAL CESS AND SECONDARY AND HIGHER EDUCATION CESS			
Sl.no	Details of Credit	Apr-Jun	Jul-Sept
(a)	Opening Balance :	0	0
(b)	Credit of education cess and secondary and higher education cess taken		
(i)	on inputs :	0	0
(ii)	on capital goods :	0	0
(iii)	On input services received directly :	0	0
(iv)	As received from input service distributor :	0	0
(v)	From inter unit transfer by a LTU * :	0	0
	Total credit of education cess and secondary and higher education cess taken (i+ ii+ iii+ iv+ v) :	0	0
(c)	Credit of education cess and secondary and higher education cess utilized		
(i)	for payment of education cess and secondary and higher education cess on services :	0	0
(ii)	for payment of education cess and secondary and higher education cess on goods * :	0	0
(iii)	towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :	0	0
(iv)	towards inter unit transfer of LTU * :	0	0
	Total credit of education cess and secondary and higher education cess utilized (i+ ii+ iii+ iv) :	0	0
(d)	Closing Balance of Education cess and secondary and higher education cess (a + b - c) :	0	0

Relevant only if assessee providing taxable service is also engaged in manufacture and clearance of excisable goods. This would also include duty paid on capital goods and inputs removed as waste and scrap, in terms of sub-rule 5A of rule 3 of the Cenvat Credit Rules, 2004

* To be filled by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU. In case LTU has centralized registration for Service Tax, this information is not applicable in respect of Service Tax credit

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Figure – 2.9: Screen-7 of ST3 Return (Credit Details for Service Tax Provider)



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Steps to be followed:

- § This screen will appear only if the Assessee is a Service Provider or Service Recipient
- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Enter the details of amount of service tax payable but not paid as on the last day of the period for which return is filed
- § Mention whether Assessee is providing any exempted or non taxable services or any exempted goods. If any of the option is Yes then mention whether assessee is maintaining separate accounts or not
- § Fill the details of CENVAT credit of Service Tax and Central Excise duty
- § Fill the details of CENVAT credit of education cess, secondary & higher education cess
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 6: Credit Details for Service Tax Provider

Field Name	Description	Validation	Example
Details of amount payable but not paid	Details of amount payable but not paid as on the last day of the period for which the return is filed	This is a whole number.	2550
Whether providing any exempted or non taxable services	To determine whether providing any exempted or non taxable services	This is a checkbox to be checked or unchecked	Check
Whether manufacturing any exempted goods	To determine whether providing any exempted or non taxable services	This is a checkbox to be checked or unchecked	Uncheck
If any of the above	If any one of the above is Yes, whether maintaining separate account for receipt or consumption of input service and input goods	This is mandatory if any one of the above is checkbox is checked.	Uncheck
Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N)	Opted for payment options	This is a checkbox to be checked or unchecked	Uncheck
Opted to pay an amount equivalent to	Opted for payment options	This is mandatory if any one of the above is checkbox is checked.	Uncheck

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CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted service			
5AA AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES,2004			
Value of exempted goods cleared	Value of exempted goods cleared	This is a whole number.	5
Value of exempted services provided	Value of exempted services provided	This is a whole number.	10
Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by CENVAT Credit	Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by CENVAT Credit	This is a whole number.	2000
Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by cash	Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by cash	This is a whole number.	5
Total amount paid = (c)+(d)	Auto Populated	This is a whole number.	10
GAR-7 Challan	This is the 20 digit challan number Allocated to the Assessee by NSDIL	Challan details available in application through NSDL data feeds	00123451 11220061 2345
(A) CENVAT CREDIT DETAILS OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Opening Balance	The opening balance of credit	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit taken on inputs	Amount of credit availed on inputs	This is a whole number.	0
Credit taken on capital goods	Amount of credit availed on capital goods	This is a whole number.	0
Credit taken on input services	Amount of credit availed on input services	This is a whole number.	0
Credit taken from inputs service distributor	Amount of Credit availed from inputs service distributor	This is a whole number.	0

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Credit taken from inter unit transfer by a LTU	Amount of Credit availed from inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read only, if the Assessee is not a LTU.	50
Total credit taken	Amount of total credit availed	This is a whole number. This is auto populated as the sum of Credit availed on inputs + capital goods + input services + Credit received from inputs service distributor + Credit taken from inter unit transfer by a LTU	30
Credit utilized towards payment of service tax	Amount of credit utilized towards payment of service tax	This is a whole number. The sum of credit utilized cannot be more than the sum of opening balance and Total credit availed.	10
Credit utilized towards payment of education cess on taxable service	Amount of credit utilized towards payment of education cess on taxable service	This is a whole number.	5
Credit utilized towards payment of excise or any other duty	Amount of credit utilized towards payment of excise or any other duty	This is a whole number.	10
Credit utilized towards clearance of input goods and capital goods removed	Amount of credit utilized towards clearance of input goods and capital goods removed	This is a whole number.	2000
Credit utilized towards inter unit transfer of LTU	Amount of credit utilized towards inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read only, if the Assessee is not a LTU.	25
Credit utilized towards For Payment under rule 6(3) of the Cenvat Credit Rules, 2004	Amount of credit utilized towards Payment under rule 6(3)	This is a whole number.	1000
Total credit utilized	Amount of total credit utilized	This is a whole number. This is auto populated as the sum of Credit utilized towards (payment of service tax + payment of educational cess on taxable service + payment of excise or any other duty clearance of input	100

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		goods and capital goods removed + inter unit transfer of LTU).	
Closing Balance	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and the total credit availed) and the credit utilized. It is a whole number.	2000
(B) CENVAT CREDIT OF EDUCATION CESS, SEC. & HIGHER EDUCATION CESS			
Opening Balance	The opening balance of cenvat credit of educational cess and secondary and higher education cess	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit taken on inputs	Amount of credit of education cess and secondary and higher education cess availed on inputs	This is a whole number.	0
Credit taken on capital goods	Amount of credit of education cess and secondary and higher education cess availed on capital goods	This is a whole number.	0
Credit taken on input services	Amount of credit of education cess and secondary and higher education cess availed on input services	This is a whole number.	0
Credit taken from inputs service distributor	Amount of credit of education cess and secondary and higher education cess received from inputs service distributor	This is a whole number.	0
Credit taken from inter unit transfer by a LTU	Amount of Credit of education cess and secondary and higher education cess availed from inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	25
Total credit of	Amount of Total credit	This is a whole number.	0

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education cess and secondary and higher education cess taken	availed on education cess and secondary and higher education cess	This is auto populated as the sum of Credit availed on inputs + capital goods + input services + Credit received from inputs service distributor + Credit taken from inter unit transfer by a LTU	
Credit utilized towards payment of education cess & higher education cess on service	Amount of credit utilized towards payment of education cess & higher education cess on service	This is a whole number.	10
Credit utilized towards payment of education cess & higher education cess on goods	Amount of credit utilized towards payment of education cess & higher education cess on goods	This is a whole number.	10
Credit utilized towards payment of education cess & higher education cess on clearance of input goods and capital goods removed	Amount of credit utilized towards payment of education cess & higher education cess on clearance of input goods and capital goods removed	This is a whole number.	0
Credit utilized towards inter unit transfer of LTU	Amount of credit utilized towards inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	5
Total credit of education cess and secondary and higher education cess utilized	Amount of total credit utilized on education cess and secondary and higher education cess	This is a whole number. This is auto populated as the sum of Credit utilized towards (payment of service tax + payment of educational cess on taxable service + payment of excise or any other duty clearance of input goods and capital goods removed + inter unit transfer of LTU)	5
Closing Balance of Education cess and secondary and higher education cess	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and the total credit availed) and the	0

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		credit utilized. It is a whole number.	
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 Ministry of Finance - Department of Revenue

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Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number : AERPA5723DSD005	Assessee's Name : Padam Jain
Address of Registered Unit : D/G Padam Tower 17 Sita Nagar Rambagh Rambagh Mumbai MAHARASHTRA 282006	
Commissionerate : MUMBAI-V	Division : ANDHERI Range : I OF ANDHERI DVN
Financial Year : 2008-2009	Return for the period : April-September

6. CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR (To be filled only by an input service distributor)

(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY

Details of Credit	Apr-Jun	Jul-Sept
Opening Balance of CENVAT credit:	2000	2000
Credit taken (for distribution) on input service:	500	0
Credit distributed:	500	0
Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004):	0	0
Closing Balance:	2000	2000

(II) CENVAT CREDIT OF EDUCATION CESS AND SECONDARY AND HIGHER EDUCATION CESS CREDIT

Details of Credit	Apr-Jun	Jul-Sept
Opening Balance of Education Cess and secondary and higher education cess credit:	200	250
Credit of education cess and secondary and higher education cess taken (for distribution) on input service:	50	0
Credit of education cess and secondary and higher education cess distributed:	0	0
Credit of education cess and secondary and higher education cess not eligible for distribution (rule 7(b) of the CENVAT Credit Rules, 2004):	0	0
Closing Balance:	250	250

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Figure – 2.10: Screen-8 of ST3 Return (Credit Details for Input Service Distributor)

Steps to be followed:

- § This screen will only appear if Assessee is an Input Service Distributor
- § Registration details of the Assessee, Financial Year as well as Period of filing of Return are automatically populated by the system
- § Enter the details of CENVAT credit taken and distributed
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 7: Credit Details for Input Service Distributor

Field Name	Description	Validation	Example
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Opening Balance	The opening balance of	This is a whole number.	0

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of CENVAT credit	CENVAT credit	Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	
Credit taken(for distribution) on input service	Amount of credit taken(for distribution) on input service	This is a whole number.	0
Credit distributed	Amount of credit distributed	This is a whole number.	0
Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)	Amount of credit Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)	This is a whole number.	0
Closing Balance	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and Credit taken(for distribution) on input service), and the total Credit distributed (Credit distributed + Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)). It is a whole number.	2000
(II) CENVAT CREDIT OF EDUCATION CESS AND SECONDARY AND HIGHER EDUCATION CESS CREDIT			
Opening Balance of Education Cess and secondary and higher education cess credit	The Opening Balance of Education Cess and secondary and higher education cess credit	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit of education cess and secondary and higher education cess taken (for distribution) on input service	Amount of Credit of education cess and secondary and higher education cess taken (for distribution) on input service	This is a whole number.	0

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USER MANUAL – SERVICE TAX - RETURNS



Credit of education cess and secondary and higher education cess distributed	Amount of Credit of education cess and secondary and higher education cess distributed	This is a whole number.	0
Credit of education cess and secondary and higher education cess not eligible for distribution {rule 7(b) of the CENVAT Credit Rules,2004}	Amount of Credit of education cess and secondary and higher education cess not eligible for distribution {rule 7(b) of the CENVAT Credit Rules,2004}:	This is a whole number.	0
Closing Balance	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and Credit of education cess and secondary and higher education cess taken (for distribution) on input service), and the total Credit distributed (Credit distributed + Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)). It is a whole number.	0

		CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue				
SDR	PRA	REF	REG	HELP	RET	REP
Service Tax - S.T.3			Logged in sanro81		Sign Out	
Form ST-3 (Return under Section 70 of the Finance Act, 1994)						
Registration Number :		TEMPA0798XSD001		Assessee's Name :		ACCUEIL TOURS & TRAVELS
Address of Registered Unit :		#1025 BHARATH MANSION and AMBALA GPO and asfksaf CHANDIGARH 110092				
Commissionerate :		MUMBAI-III		Division :	MULUND	Range : I OF DIV MULUND OF MUMBAI-III
Financial Year :		2009-2010		Return for the period :		April-September
7. 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.						
8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:						
(a) Identification No. of STRP :		12				
(b) Name of STRP :		sasd				
Name :		Sarvesh *				
Place :		delhi *			Date : 25/08/2010	
(All the fields marked with * are mandatory.)						
Previous Save Reset Cancel						
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Figure – 2.11: Screen-9 of ST3 Return (Self Assessment Memorandum)

Steps to be followed:

- § Registration details of the Assessee and Financial year as well as Period of filing of Return are automatically populated by the system
- § Fill the Name and Place in the text boxes available
- § Click on Save to go to the confirmation screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

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USER MANUAL – SERVICE TAX - RETURNS



CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



Service Tax - S.T.3

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Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Following issues have been found in your return :

- Sum of Payable amount is not equal to Paid amount !!
- Sum of EDU CESS Payable amount is not equal to Paid amount !!
- Sum of Secondary and higher education cess Payable amount is not equal to Paid amount !!
- Source Document entered by the user not exists in the system!!
- Other payments mentioned in the paid section is not matching with the source documents details !!

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
Return for the period :	April-September		
Single Return :	Yes		

1A	Has the assessee opted to operate as Large Taxpayer :	No
1B	If reply to above is yes, name of Large Taxpayer Unit(LTU) opted for (name of city) :	
2A	STC Number :	TEMPA0798XSD001
2B	Premises code Number :	311008A001
2C	Constitution Of Assessee :	Proprietorship

3. COMPUTATION OF SERVICE TAX(TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A1. NAME OF TAXABLE SERVICES FOR WHICH RETURN IS BEING FILED

Category of Service :	ADVERTISING AGENCY
-----------------------	--------------------

A2	Assessee is liable to pay service tax on this taxable service as	
(i)	a Service Provider :	Yes
(ii)	a Service Receiver liable to make payment of service tax :	No
B	Sub-clause No. of clause(105) of section 65 :	(e)
C1	Has the assessee availed benefit of any exemption notification :	No
C2	If reply to above is yes, please furnish Notification Nos. :	

Sl. No.	Notification No.
1	12/2004-S.T.

D	Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) :	
E1	Whether provisionally assessed :	No
E2	Provisional Assessment Order No.(If Any) :	

F. VALUE OF TAXABLE SERVICE,SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)

FOR SERVICE PROVIDER

Sl.no		Apr-Jun	Jul-Sept	Total
(I) SERVICE TAX PAYABLE				
(a)	Gross Amount received in money			
(i)	Against service provided :	1000	0	1000
(ii)	In advance for service to be provided :	1000	0	1000
(b)	Money equivalent of considerations received in form other than money :	1000	0	1000
(c)	Value on which Service Tax is exempt/not payable			

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USER MANUAL – SERVICE TAX - RETURNS



(i)	Amount received against export of service :	1000	0	1000
(ii)	Amount received towards exempted service (other than export of service) :	1000	0	1000
(iii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000
(f)	Service Tax rate wise break-up of taxable value = (e)			
(1)	Value on which service tax is payable @ 5% :	0	0	0
(2)	Value on which service tax is payable @ 8% :	0	0	0
(3)	Value on which service tax is payable @ 10% :	1000	0	1000
(4)	Value on which service tax is payable @ 12% :	0	0	0
(5)	Value on which service tax is payable at any other rate @ 2% :	0	0	0
(g)	Service tax payable = (5% of f(1) + 8% of f(2) + 10% of f(3) + 12% of f(4) + Other rate% of f(5)) :	100	0	100
(h)	Education cess payable(@ 2% of Service tax) :	2	0	2
(i)	Secondary and higher education cess payable(@ 1% of Service Tax) :	0	0	0
(II) TAXABLE AMOUNT CHARGED				
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0
(k)	Money equivalent of other considerations charged,if any,in a form other than money :	0	0	0
(l)	Amount charged for exported service provided/to be provided :	0	0	0
(m)	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0
(n)	Amount charged as pure agent :	0	0	0
(o)	Amount claimed as abatement :	0	0	0
(p)	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6				
(i)	Amount deposited in advance :	1000	0	1000
(ii)	Challan Details for Advance Payment			
	Month	GAR-7 Challan		
	Apr-Jun	12345671603200912345		
	Jul-Sep			
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)				
Sl.no		Apr-Jun	Jul-Sept	Total
(I) SERVICE TAX , EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID				
(a) SERVICE TAX PAID				
(i)	In Cash :	100	0	100
(ii)	By CENVAT Credit ^ :	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(b) EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit ^ :	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(c) SECONDARY AND HIGHER EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit ^ :	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(d) OTHER AMOUNTS PAID				
(i)	Arrears of revenue paid in cash :	0	0	0
(ii)	Arrears of revenue paid by credit ^ :	0	0	0
(iii)	Arrears of educational cess paid in cash :	0	0	0
(iv)	Arrears of educational cess paid by credit ^ :	0	0	0
(v)	Arrears of secondary & higher educational cess paid by cash :	0	0	0
(vi)	Arrears of secondary & higher educational cess paid by credit ^ :	0	0	0
(vii)	Interest paid :	0	0	0
(viii)	Penalty paid :	0	0	0
(ix)	Section 73A Amount Paid ^ :	0	0	0
(x)	Any Other Amount (Please specify) :	0	0	0
(II) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)				
	Month	GAR-7 Challan		
	Apr-Jun	12345671603200912345		
	Jul-Sep			



4B. SOURCE DOCUMENT DETAILS FOR ENTRIES AT COLUMN 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii)			
Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document	
	S.No.	Month	No./ Period
1.	Educess paid [Rule 6(3)]	Apr-Jun	TEMPA0796XSD001_ADV_23082010_001
			Date : 23/01/2010
4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED : 1500			
5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY / NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)			
5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED / NON TAXABLE SERVICE OR EXEMPTED GOODS			
Whether providing any exempted or non taxable service			Yes
Whether manufacturing any exempted goods			No
If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6(2) of CENVAT credit Rule, 2004)			
If any one of the (a) and (b) is 'Yes' and (c) is 'No', which option is being availed under rule 6 (3) of the Cenvat Credit Rules, 2004			No
(d)	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N) or		No
	(ii) Opted to pay 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 service (Y/N)		No
5AA AMOUNT PAYABLE UNDER RULE 6 930 OF THE CENVAT CREDIT RULES, 2004			
Sl No	MONTH	Apr-Jun	Jul-Sept
(a)	Value of exempted goods cleared :	12	0
(b)	Value of exempted services provided :	0	0
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit :	11	0
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash :	0	0
(e)	Total amount paid = (c)+(d) :	11	0
(f) Challan Nos, vide which amount mentioned in (d) is paid			
Month	GAR-7 Challan		
Apr-Jun	12345671603200912345		
Jul-Sep			
5B. CENVAT CREDIT TAKEN AND UTILIZED			
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Sl.no	Details of Credit	Apr-Jun	Jul-Sept
(a)	Opening Balance :	0	0
(b)	Credit taken		
(i)	on inputs :	0	0
(ii)	on capital goods :	0	0
(iii)	on input services received directly :	0	0
(iv)	as received from input service distributor :	0	0
(v)	from inter unit transfer by a LTU * :	0	0
	Total credit taken (i+ ii+ iii+ iv+ v) :	0	0
(c)	Credit utilized		
(i)	for payment of service tax :	0	0
(ii)	for payment of educational cess on taxable service :	0	0
(iii)	for payment of excise or any other duty * :	0	0
(iv)	towards clearance of input goods and capital goods removed as such :	0	0
(v)	towards inter unit transfer of LTU * :	0	0
(vi)	For Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0	0
	Total credit utilized (i+ ii+ iii+ iv+ v + vi) :	0	0
(d)	Closing Balance of CENVAT credit (a + b - c) :	0	0
(II) CENVAT CREDIT OF EDUCATIONAL CESS AND SECONDARY AND HIGHER EDUCATION CESS			
Sl.no	Details of Credit	Apr-Jun	Jul-Sept
(a)	Opening Balance :	0	0
(b)	Credit of education cess and secondary and higher education cess taken		
(i)	on inputs :	0	0
(ii)	on capital goods :	0	0
(iii)	On input services received directly :	0	0
(iv)	As received from input service distributor :	0	0
(v)	From inter unit transfer by a LTU * :	0	0
	Total credit of education cess and secondary and higher education cess taken (i+ ii+ iii+ iv+ v) :	0	0
(c)	Credit of education cess and secondary and higher education cess utilized		
(i)	for payment of education cess and secondary and higher education cess on services :	0	0
(ii)	for payment of education cess and secondary and higher education cess on goods * :	0	0
(iii)	towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :	0	0
(iv)	towards inter unit transfer of LTU * :	0	0
	Total credit of education cess and secondary and higher education cess utilized (i+ ii+ iii+ iv) :	0	0
(d)	Closing Balance of Education cess and secondary and higher education cess (a + b - c) :	0	0
7. 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.			
8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:			
(a) Identification No. of STRP : 12			
(b) Name of STRP : asad			
Name : Sarvesh			
Place : delhi			
Date : 25/06/2010			
Save Submit Modify Cancel Print			

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Figure – 2.12: Confirmation View: ST-3

Steps to be followed:

- § The list in red represents the issues which need corrections. To amend click on Modify button. Even without modification the return can be submitted
- § Click on Save to save the return for any amendments in future
- § To submit the ST-3 Return to the department press Submit button
- § Click on Cancel button to cancel the process and return back to the Homepage
- § Click on Print button to generate a printable version of the application

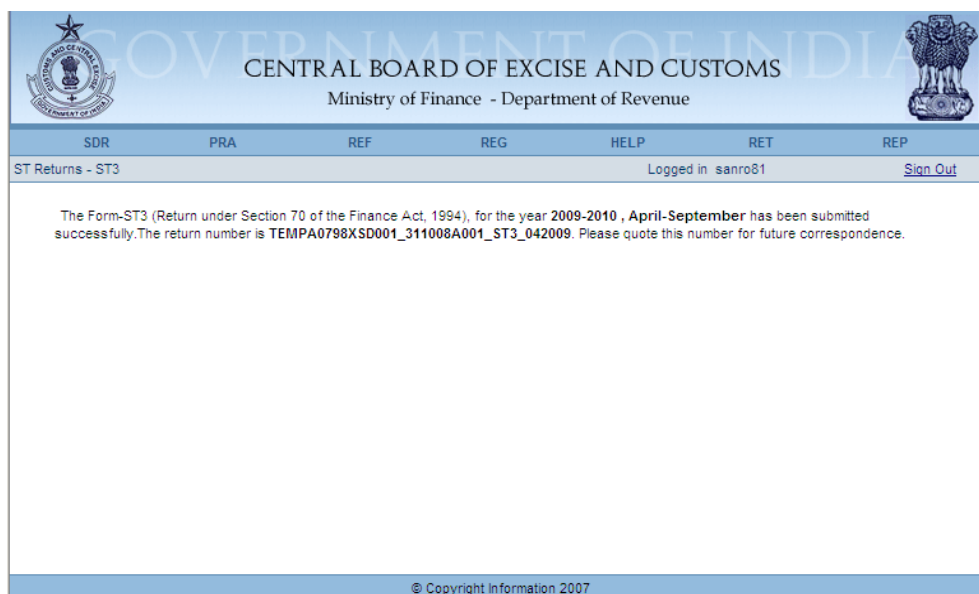


Figure – 2.13: Response Screen

- § System displays a response message after successful submission of the Return
- § System generates a unique source document number for the Return in the format:
Registration number_Premise Code_ST3_Period of Return
e.g. TEMPA0151XST001_004_ST3_042005

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2.6 Button Descriptions

Save: On clicking the Save button, details entered on the application form are saved to the database and the ST-3 return is saved for future amendment.

Submit: With help of this button Assessee submits the form for further processing. The saved data on the confirmation screen will be submitted to the database. Return submitted once successfully cannot be amended in the future.

Cancel: The cancel button cancels the filling process of the ST-3 form and takes the user back to the home page screen.

Reset: The reset button resets the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the application by using ADD button.

Delete: The delete button deletes the selected row(s).

Next: On the screens the next button takes the user to the next screen.

Previous: On the screens the previous button takes the user to the previous screen

Print: This allows the Assessee to take print out of the application form.

Modify: This moves Assessee to the first screen for any modification.

3 Amend ST-3 Returns

3.1 Description

The ST-3 returns are filed half yearly. Meanwhile, the Assessee can enter the month/quarter wise details and save the form for future amendment.

3.2 Navigational Path

The saved ST-3 Returns can be accessed for amendment by the Assessee through the RET menu item after he has logged in successfully into the system.

The navigation path for the Amend ST-3 form is:
 Logged in Assessee à RET à Fill ST3 à Amend ST3

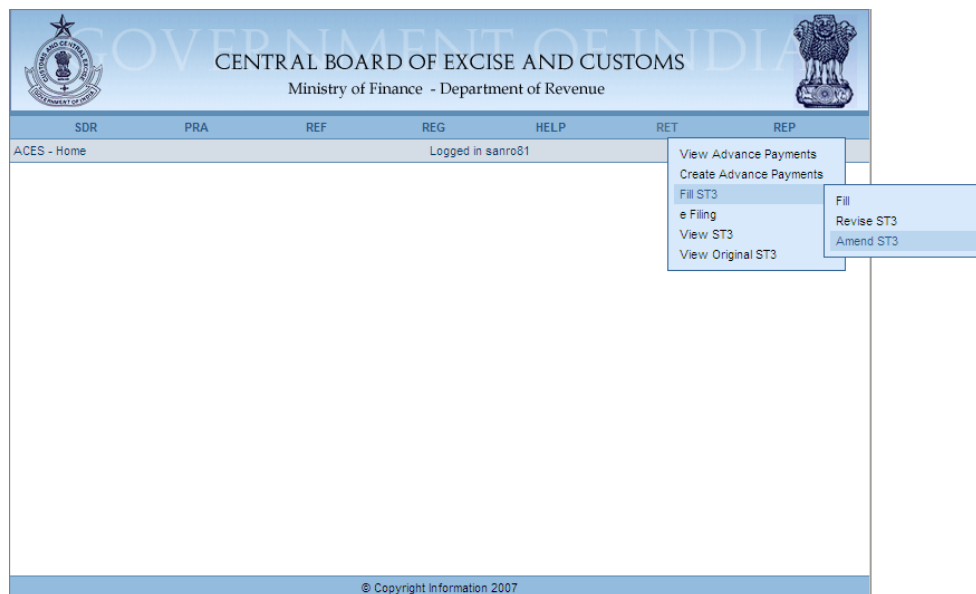


Figure – 3.1: Navigation Screen for Amend ST3 Return

3.3 Attachments

There are no attachments required amend ST-3 Returns.

3.4 Approval Flow

There is no approval flow involved in the amendment of Service Tax returns.

3.5 Operating Instructions

System populates the list of premises registered with the Assessee. Assessee can select the required premises for which the return is to be amended and the system populates the list of returns saved for that particular premise. User can select the required return and system populates the ST3 form for the Assessee on the screen.



Figure – 3.2: List of Registered Premises

Steps to be followed:

- § Premises Code and the Address of the premises registered with the Assessee are automatically populated by the system.
- § Click on the Premises Code hyperlink for which the ST3 is to be amended



AMEND ST3

Registration Number : **TEMPA0798XSD001** Assessee Name : **ACCUEIL TOURS & TRAVELS**

LIST OF SAVED ST3

Sl. No.	Return	Return Month Year	Date Filed
1	TEMPA0798XSD001_311008A001_ST3_102009	OCTOBER -2009	25/08/2010



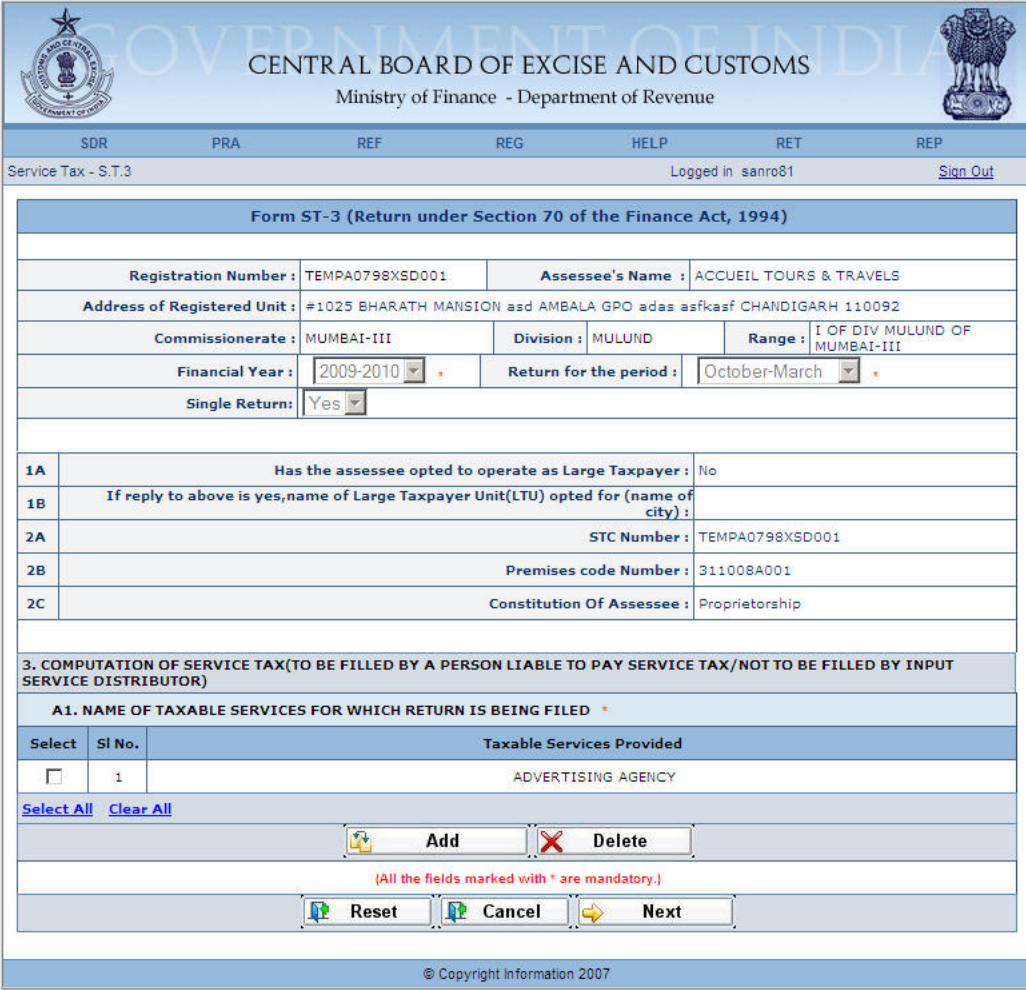
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Figure – 3.3: List of Saved ST-3

Steps to be followed:

- § Registration number and Assessee name are automatically populated by the system
- § List of saved returns for the particular premise is populated by the system
- § Click on the Return number hyperlink to amend the particular return
- § Click on the Close button to cancel the process and return back to the homepage

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Ministry of Finance - Department of Revenue

Service Tax - S.T.3 Logged in: sanro81 [Sign Out](#)

Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Return for the period :	October-March
Single Return :	☒ Yes		

1A Has the assessee opted to operate as Large Taxpayer : No

1B If reply to above is yes, name of Large Taxpayer Unit (LTU) opted for (name of city) :

2A **STC Number :** TEMPA0798XSD001

2B **Premises code Number :** 311008A001

2C **Constitution Of Assessee :** Proprietorship

3. COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX / NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A1. NAME OF TAXABLE SERVICES FOR WHICH RETURN IS BEING FILED *

Select	Sl No.	Taxable Services Provided
☐	1	ADVERTISING AGENCY

[Select All](#) [Clear All](#)

(All the fields marked with * are mandatory.)

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Figure – 3.4: Screen-1 of ST3 Return (Taxable Services)

Steps to be followed:

- § Registration details of the Assessee are automatically populated by the system
- § The Financial Year, Period of the Return and Single Return will be auto populated. The same will be disabled so that Assessee cannot change the basic information of the Return.
- § Click on Add to add more Taxable Services Provided
- § Click on Delete to remove the selected Taxable Services Provided from the list
- § Click on Next to go to the next screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table -8: Form ST-3 Amendment– Taxable Services Provided

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration	This is the 15 digit	Automatically fetched and	TEMPA0151XST0

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number	Service Tax registration number allotted to the Assessee	populated by the system.	01
Assessee's Name	The name of the unit that is registered	Automatically fetched and populated by the system.	Anshul
Address of Registered Unit	The address of the registered unit	Automatically fetched and populated by the system.	480 Premise I Udyog Vihar Phase III Dundahera Gurgaon Haryana 122016
Commission rate	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DELHI – III
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DIVISION – IV
Range	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	II OF DIVISION – IV OF GURGAON

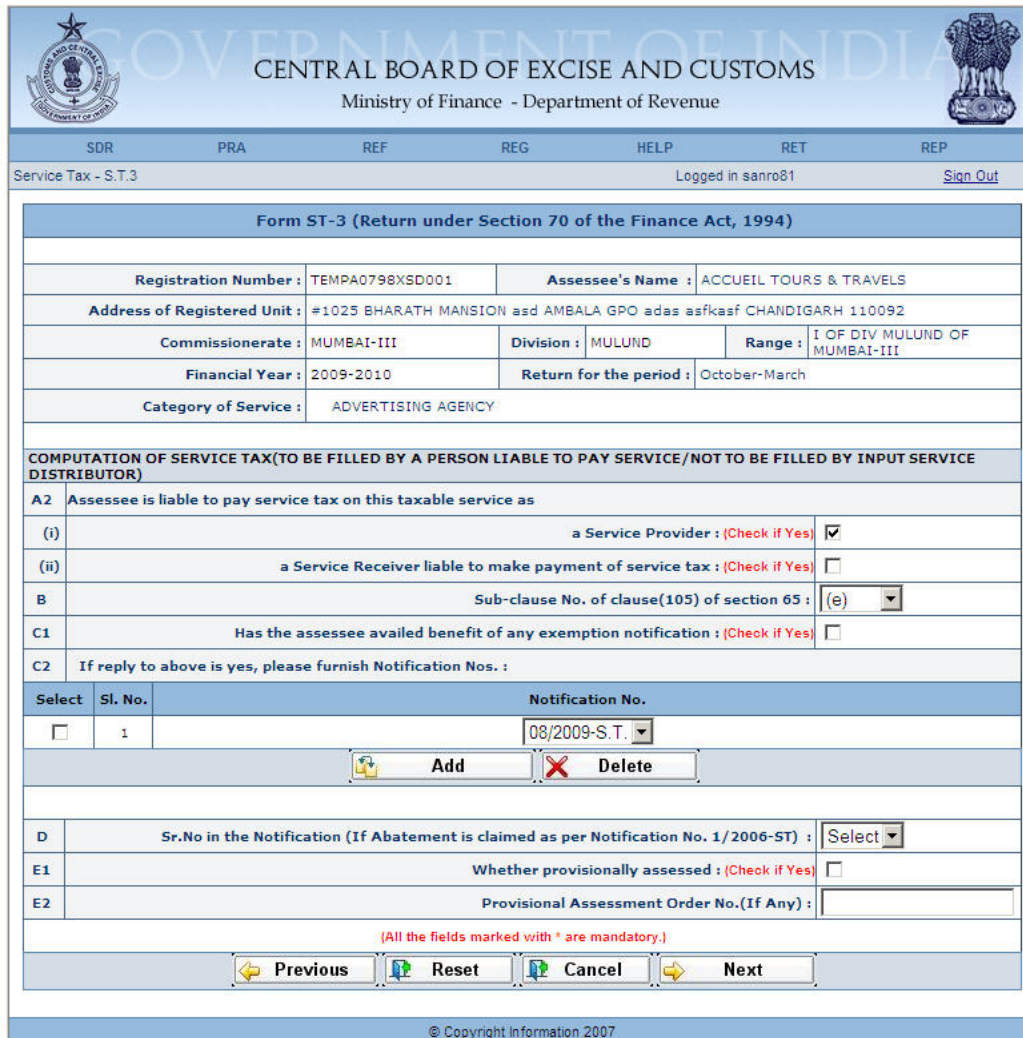
Information pertaining to the return

Financial Year	Financial year of filing of return	The field is a whole number and is auto populated by the system. Assessee cannot change this information of the Return	2005-2006
Return for the period	Month of filing of return	This is auto populated by the system. Assessee cannot change this information of the Return	April-September
Single Return	Type of return on the basis of premises	This is auto populated by the system. Assessee cannot change this information of the Return	Yes
Assessee opted to act as LT	To determine whether the Assessee is Large Tax Payer	Automatically fetched and populated by the system	Yes
Name of LTU opted for	Name of the city of large tax unit	Automatically fetched and populated by the system	Agra
STC Number	This is the 15 digit ST code allotted to the Assessee	Automatically fetched and populated by the system	TEMPA0098XST001
Premises Code Number	This is the 15 digit code allotted to the Premise	Automatically fetched and populated by the system	TEMPA0098XST001
Constitution of Assessee	Type of Assessee in terms of constitution	Automatically fetched and populated by the system	Proprietorship Partnership

Taxable services for which return is being filed

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Taxable services provided	This field contains the list of taxable services provided by the Assessee for which he is filing the return.	The list of Taxable services for which the Assessee has registered himself is automatically fetched by the system. Assessee can add or delete the Taxable services	Banking and Financials Consulting Engineer
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SDR PRA REF REG HELP RET REP

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Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
Return for the period :	October-March		
Category of Service :	ADVERTISING AGENCY		

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE / NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A2 Assessee is liable to pay service tax on this taxable service as

(i) a Service Provider : (Check if Yes) ☒

(ii) a Service Receiver liable to make payment of service tax : (Check if Yes) ☐

B Sub-clause No. of clause(105) of section 65 : (e)

C1 Has the assessee availed benefit of any exemption notification : (Check if Yes) ☐

C2 If reply to above is yes, please furnish Notification Nos. :

Select	Sl. No.	Notification No.
☐	1	08/2009-S.T.

Add Delete

D Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) : Select

E1 Whether provisionally assessed : (Check if Yes) ☐

E2 Provisional Assessment Order No.(If Any) :

(All the fields marked with * are mandatory.)

Previous Reset Cancel Next

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Figure – 3.5: Screen-2 of ST3 Return

Steps to be followed:

- § Registration details of the Assessee are automatically populated by the system
- § Select whether Assessee is Service Provide, Service Receiver or if he has availed benefits of any exemption notification
- § Select if Assessee is provisionally assessed
- § Click on Add to add more Notification No.
- § Click on Delete to remove the selected Notification No. from the list
- § Click on Previous to go to the previous screen of the application
- § Click on Next to go to the next screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button
- § The same page will appear for each of the Service Categories included by the Assessee and has to be filled in same manner

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Table -9: Form ST-3 Amendment– Taxable Services Provided

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Service Tax registration number allotted to the Assessee	Automatically fetched and populated by the system.	TEMPA0151XST001
Assessee's Name	The name of the unit that is registered	Automatically fetched and populated by the system.	Anshul
Address of Registered Unit	The address of the registered unit	Automatically fetched and populated by the system.	480 Premise I Udyog Vihar Phase III, Gurgaon
Commissionerate	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DELHI – III
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DIVISION – IV
Range	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	II OF DIVISION – IV OF GURGAON
Information pertaining to the return			
Financial Year	Financial year of filing of return	The Assessee can file missing returns. The field is a whole number.	2005-2006
Return for the period	months of filing of return	The period can be selected from a drop down list having options as April-September and October-March . For a month in which a return is already filed no new returns are permissible.	April-September
Taxable services for which return is being filed			
Taxable services provided	This field contains the list of taxable services provided by the Assessee for which he is filing the return.	The list of Taxable services for which the Assessee has registered himself is automatically fetched by the system	BANKING AND FINANCIALS CONSULTING ENGINEER
Computation of Service Tax			
Is Assessee liable to pay service tax on this taxable service as a Service Provider	To determine whether the Assessee is liable to pay service tax on this taxable service as a Service Provider	The Assessee can check the checkbox	

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Is Assessee liable to pay service tax on this taxable service as a Service Receiver liable to make payments of Service Tax	To determine whether the Assessee is liable to pay service tax on this taxable service as a Service Receiver liable to make payments of Service Tax	The Assessee can check the checkbox	
Sub-clause No. of clause(105) of section 65	Sub-clause No. of clause(105) of section 65	Value to be selected from the dropdown	
Has the Assessee availed benefits of any exemption notification	To determine whether the Assessee has availed benefits of any exemption notification	The Assessee can check the checkbox	
Notification No.	This gives the number of the notification	The Assessee can select the Notification No. from the dropdown list. Mandatory if "Has the Assessee availed benefits of any exemption notification" is checked	100/2004-ST
Sr. No. in the Notification (If Abatement is claimed as per Notification No.1/2006-ST)	Sr. No. in the Notification (If Abatement is claimed as per Notification No.1/2006-ST)	The Assessee can select the Sr. No. of Notification No. from the dropdown list	
Whether provisionally assessed	To determine whether the Assessee is provisionally assessed	The Assessee can check the checkbox	
Provisional Assessment Order No.	This is the order number of the provisional assessment order	The Assessee can enter the Provisional Assessment order ST- 3A, if any, that is applicable to the particular service. This is not validated by the system. Mandatory if "Whether provisionally assessed" is checked.	

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CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



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Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
Category of Service :	ADVERTISING AGENCY		
Return for the period :	October-March		

F. VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)

FOR SERVICE PROVIDER

S.No		Oct-Dec	Jan-Mar	Total
(I) SERVICE TAX PAYABLE				
(a)	Gross Amount received in money			
(i)	Against service provided : *	1000	0	1000
(ii)	In advance for service to be provided :	0	0	0
(b)	Money equivalent of considerations received in form other than money :	1000	0	1000
(c)	Value on which Service Tax is exempt/not payable			
(i)	Amount received against export of service : *	1000	0	1000
(ii)	Amount received towards exempted service (other than export of service) :	0	0	0
(iii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000
(f)	Service Tax rate wise break-up of taxable value = (e)			
(1)	Value on which service tax is payable @ 5% :	0	0	0
(2)	Value on which service tax is payable @ 8% :	0	0	0
(3)	Value on which service tax is payable @ 10% :	1000	0	1000
(4)	Value on which service tax is payable @ 12% :	0	0	0
(5)	Value on which service tax is payable at any other rate @ 0 % :	0	0	0
(g)	Service tax payable = (5% of f(1) + 8% of f(2) + 10% of f(3) + 12% of f(4) + Other rate% of f(5)) :	100	0	100
(h)	Education cess payable (@ 2% of Service tax) :	2	0	2
(i)	Secondary and higher education cess payable (@ 1% of Service Tax) :	0	0	0
(II) TAXABLE AMOUNT CHARGED				
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0
(k)	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0
(l)	Amount charged for exported service provided/to be provided :	0	0	0
(m)	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0
(n)	Amount charged as pure agent :	0	0	0
(o)	Amount claimed as abatement :	0	0	0
(p)	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0

* Not Applicable to Service Receiver liable to pay service tax

(All the fields marked with * are mandatory.)

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Figure – 3.6: Screen-3 of ST3 Return (Payment Details)

Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Assessee can amend the month-wise Payment details against each particular heading.
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button



Table – 10: Form ST-3 Amendment- Payment Details

Field Name	Description	Validation	Example
VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (SERVICE PROVIDER/ RECEPIENT)			
Gross Amount received in money towards taxable services provided/received	The gross amount for which payment has been received	This figure should be a whole number.	1000
Gross Amount received in money in advance towards taxable service(s) to be provided/ received	The gross amount for which payment has been received in advance	This figure should be a whole number.	0
Money equivalent of considerations received in from other than money	The money equivalent of considerations received in from other than money	This figure should be a whole number.	1000
Amount received against export of Service	The amount for which payment has been received against export of Service	This figure should be a whole number.	1000
Amount received towards exempted service (other than export of service)	The amount for which payment has been received towards exempted service (other than export of service)	This figure should be a whole number.	1000
Amount received as pure agent	The amount for which payment has been received as pure agent	This figure should be a whole number.	1000
Abatement amount claimed	The abatement amount claimed	This figure should be a whole number.	1000
Taxable value	Total taxable value	This figure is a whole number which is calculated as (Gross Amount received in money + Money equivalent of considerations received in form other than money) – (Value on which Service Tax is exempt/not payable + Abatement amount claimed)	2500
Value on which service tax is payable @5%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000

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Value on which service tax is payable @8%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable @10%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable @12%	Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Value on which service tax is payable at any other rate	If rate of Service Tax is none of mentioned. Value on which service tax is payable. This is as per the clause in specific year.	This figure should be a whole number.	1000
Service Tax payable	Total Service tax payable to the Assessee for the particular month	This figure is calculated on the basis of Service Tax rate wise break-up of taxable value.	120
Education cess payable	Total Education Cess payable to the Assessee for the particular month	This figure is derived by the system as two percent of the service tax payable.	2
Secondary and higher education cess payable	Total Secondary and higher education Cess payable to the Assessee for the particular month	This figure is derived by the system as one percent of the service tax payable.	1
TAXABLE AMOUNT CHARGED			
Gross amount for which bills/invoices/Challans are issued relating to service provided/to be provided / received (including export of service and exempted service)	The gross amount for which bills/ invoices/ Challans are issued relating to service provided/ to be provided (including export of service and exempted service)	This figure should be a whole number.	1000
Money equivalent of other considerations charged, if any, in a	The money equivalent of other considerations	This figure should be a whole number.	1000

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form other than money	charged, if any, in a form other than money		
Amount charged for exported service provided/to be provided/ received	The amount charged for exported service provided/ to be provided	This figure should be a whole number.	1000
Amount charged for exported service provided/to be provided (other than other service)/ received	The amount charged for exported service provided/ to be provided (other than other service)	This figure should be a whole number.	1000
Amount charged as pure agent	The amount charged as pure agent	This figure should be a whole number.	1000
Amount claimed as abatement	The amount claimed as abatement	This figure should be a whole number.	1000
Net taxable amount charged	The net taxable amount charged	This figure is calculated by the system as (Gross amount for which bills/invoices/challans are issued relating to service provided or received/to be provided or received + Money equivalent of other considerations paid, if any, in a form other than money) – (Amount paid for exported service provided or received/to be provided or received + Amount paid for exempted service provided or received/to be provided or received + Amount paid as pure agent + Amount claimed as abatement)	1000



SDR		PRA	REF	REG	HELP	RET	REP
Service Tax - S.T.3		Logged in sanro81				Sign Out	
Form ST-3 (Return under Section 70 of the Finance Act, 1994)							
Registration Number :		TEMPA0798XSD001		Assessee's Name :		ACCUEIL TOURS & TRAVELS	
Address of Registered Unit :		#1025 BHARATH MANSION and AMBALA GPO adas asfkasf CHANDIGARH 110092					
Commissionerate :		MUMBAI-III		Division :		MULUND	
Financial Year :		2009-2010		Return for the period :		April-September	
Range :		1 OF DIV MULUND OF MUMBAI-III					
Sl.no	Apr-Jun		Jul-Sept		Total		
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6							
(i)	Amount deposited in advance :		100		100		
(ii) Challan Details for Advance Payment							
Month		GAR-7 Challan					
Apr-Jun		12345671603200912345					
Jul-Sep							
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)							
Sl.no	Apr-Jun		Jul-Sept		Total		
(I) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID							
(a) SERVICE TAX PAID							
(i)	In Cash :		100		100		
(ii)	By CENVAT Credit ^ :		100		100		
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		100		100		
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0		
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0		
(b) EDUCATION CESS PAID							
(i)	In Cash :		100		100		
(ii)	By CENVAT Credit ^ :		0		0		
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		0		0		
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0		
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0		
(c) SECONDARY AND HIGHER EDUCATION CESS PAID							
(i)	In Cash :		0		0		
(ii)	By CENVAT Credit ^ :		0		0		
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :		0		0		
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :		0		0		
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :		0		0		
(d) OTHER AMOUNTS PAID							
(i)	Arrears of revenue paid in cash :		0		0		
(ii)	Arrears of revenue paid by credit ^ :		0		0		
(iii)	Arrears of educational cess paid in cash :		0		0		
(iv)	Arrears of educational cess paid by credit ^ :		0		0		
(v)	Arrears of secondary & higher educational cess paid by cash :		0		0		
(vi)	Arrears of secondary & higher educational cess paid by credit ^ :		0		0		
(vii)	Interest paid :		0		0		
(viii)	Penalty paid :		0		0		
(ix)	Section 73A Amount Paid ^ :		0		0		
(x)	Any Other Amount (Please specify) :		0		0		
^ Not Applicable to Service Receiver liable to pay service tax							
(All the fields marked with * are mandatory.)							
Previous Reset Cancel Next							
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Figure – 3.7: Screen-4 of ST3 Return (Amounts Paid)



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Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the value of Service tax paid in the respective half-year against the different heads i.e. In cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the value of education cess paid, in the respective half-year against the different heads i.e. In cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the value of secondary and high education cess paid, in the respective half-year against the different heads i.e. In cash, by CENVAT credit, by adjustment of excess amount paid earlier etc.
- § Fill the other amount paid i.e. Arrears of revenue paid, interest paid, penalty paid etc. in the respective half-year
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 11: Form ST-3 Amendment - Details of Other Payments

Field Name	Description	Validation	Example
SERVICE TAX PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
EDUCATION CESS PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
By Adjustment	Adjustment of Amount	This is a whole number.	100

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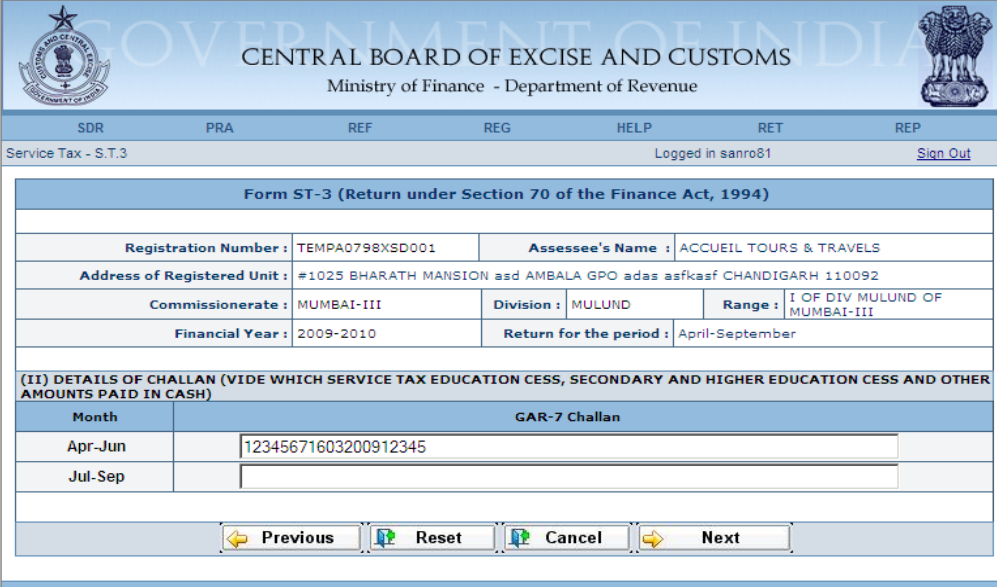
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of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	earlier paid in advance and adjusted in this period under Rule 6 (1A):		
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
SECONDARY AND HIGHER EDUCATION CESS PAID			
Cash	Amount paid in cash	This is a whole number.	2500
CENVAT Credit	Amount paid through CENVAT credit	This is a whole number.	0
By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A):	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(3) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(3) of ST rules)	This is a whole number.	100
Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6(4A) of ST rules	Adjustment of amount which was paid in excess earlier (under Rule 6(4A) of ST rules)	This is a whole number.	125
OTHER AMOUNTS PAID			
Arrears of revenue paid in cash	Arrears of revenue paid in cash	This is a whole number.	200
Arrears of revenue paid by Credit	Arrears of revenue paid by Credit	This is a whole number.	250

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Arrears of education cess paid in cash	Arrears of education cess paid in cash	This is a whole number.	120
Arrears of education cess paid by credit	Arrears of education cess paid by credit	This is a whole number.	100
Arrears of secondary & higher education cess paid in cash	Arrears of secondary & higher education cess paid in cash	This is a whole number.	125
Arrears of secondary & higher education cess paid by credit	Arrears of secondary & higher education cess paid by credit	This is a whole number.	125
Interest paid	Interest paid	This is a whole number.	125
Penalty paid	Penalty paid	This is a whole number.	125
Section 73A Amount Paid	Amount paid under Section 73A	This is a whole number.	125
Any other Amount	Any other amount paid	This is a whole number.	125



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Figure – 3.8: Screen-5 of ST3 Return (GAR-7 Challan)

Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the challan numbers vide which the payments were made in cash against the respective months
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form

- § To cancel the process and return back to the homepage click on the Cancel button

Table – 12: Form ST-3 Amendment- GAR-7 Challan Numbers

Field Name	Description	Validation	Example
Challan Number(s)	This is the CIN of the GAR-7 challan vide which the Assessee has made the payment.	The system would validate the format of the CIN and whether the particular CIN exists in the database	123123327062 00512345

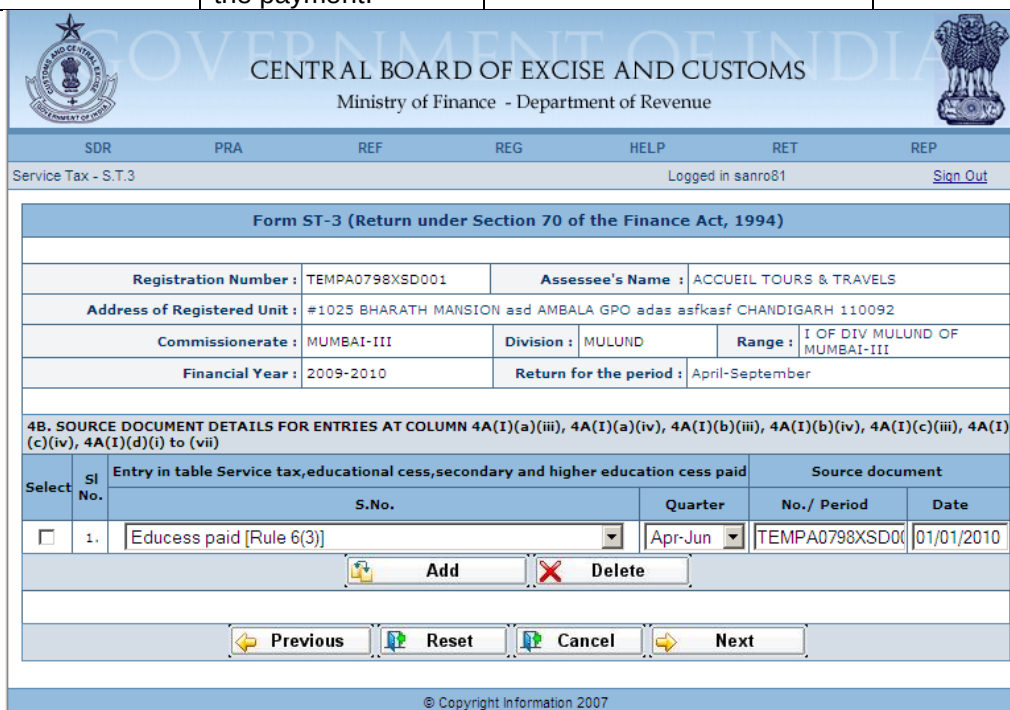


Figure – 3.9: Screen-6 of ST3 Return (Source Document)

Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Select the type of amount paid and month
- § Fill the details of Source Document No. along with the date
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 13: ST-3 Source Document

Field Name	Description	Validation	Example
S.No. for Entry in table Service tax, educational cess, secondary and	This is the type of payment	The Assessee can select the type of payment from the dropdown. Other payments mentioned in the paid section should match with the source	Service Tax paid [Rule 6(3)]

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higher education cess		documents details here.	
Month	Month of the payment	The Assessee can select the month from the dropdown	Aug
Source document No./Period	The set of source document numbers that figure against the name of the Assessee	The source document number entered should be in the database	TEMPA0151X ST001_001_S T3_102004
Date	This is the date of Source Document	Should be in format DD/MM/YYYY	11/11/2007

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Service Tax - S.T.3						Logged in sanro81	Sign Out
CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue							
Form ST-3 (Return under Section 70 of the Finance Act, 1994)							
Registration Number :		TEMPA0798XSD001		Assessee's Name :		ACCUEIL TOURS & TRAVELS	
Address of Registered Unit :		#1025 BHARATH MANSION and AMBALA GPO and asfkaaf CHANDIGARH 110092					
Commissionerate :		MUMBAI-III		Division :		MULUND	
Financial Year :		2009-2010		Range :		I OF DIV MULUND OF MUMBAI-III	
				Return for the period :		April-September	
4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :							
						1500	
5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY/NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)							
5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED/NON TAXABLE SERVICE OR EXEMPTED GOODS							
Whether providing any exempted or non taxable service (Check if Yes) ☒							
Whether manufacturing any exempted goods (Check if Yes) ☐							
If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6(2) of CENVAT credit Rule, 2004) (Check if Yes) ☐							
If any one of the (a) and (b) is 'Yes' and (c) is 'No', which option is being availed under rule 6 (3) of the CENVAT Credit Rules, 2004							
(d)	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N) or (Check if Yes) ☐						
	(ii) Opted to pay 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 service (Y/N) (Check if Yes) ☐						
5AA AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES, 2004							
Sl No	MONTH	Apr-Jun		Jul-Sept			
(a)	Value of exempted goods cleared :	100		0			
(b)	Value of exempted services provided :	0		0			
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit :	0		0			
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash :	0		0			
(e)	Total amount paid = (c)+(d) :	0		0			
(f) Challan Nos, vide which amount mentioned in (d) is paid							
Month		GAR-7 Challan					
Apr-Jun		12345671603200912345					
Jul-Sep							
5B. CENVAT CREDIT TAKEN AND UTILIZED							
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY							
Details of Credit		Apr-Jun		Jul-Sept			
(a)	Opening Balance :	100		1100			
(b) Credit taken							
(i)	on inputs :	1000		0			
(ii)	on capital goods :	0		0			
(iii)	on input services received directly :	0		0			
(iv)	as received from input service distributor :	0		0			
(v)	from inter unit transfer by a LTU * :	0		0			
Total credit taken (i+ ii+ iii+ iv+ v) :		1000		0			
(c) Credit utilized							
(i)	for payment of service tax :	0		0			
(ii)	for payment of educational cess on taxable service :	0		0			
(iii)	for payment of excise or any other duty # :	0		0			
(iv)	towards clearance of input goods and capital goods removed as such :	0		0			
(v)	towards inter unit transfer of LTU * :	0		0			
(vi)	For Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0		0			
Total credit utilized (i+ ii+ iii+ iv+ v+ vi) :		0		0			
(d)	Closing Balance of CENVAT credit (a + b - c) :	1100		1100			
(II) CENVAT CREDIT OF EDUCATIONAL CESS AND SECONDARY AND HIGHER EDUCATION CESS							
Sl.no	Details of Credit	Apr-Jun		Jul-Sept			
(a)	Opening Balance :	0		0			
(b) Credit of education cess and secondary and higher education cess taken							
(i)	on inputs :	0		0			
(ii)	on capital goods :	0		0			
(iii)	On input services received directly :	0		0			
(iv)	As received from input service distributor :	0		0			
(v)	From inter unit transfer by a LTU * :	0		0			
Total credit of education cess and secondary and higher education cess taken (i+ ii+ iii+ iv+ v) :		0		0			
(c) Credit of education cess and secondary and higher education cess utilized							
(i)	for payment of education cess and secondary and higher education cess on services :	0		0			
(ii)	for payment of education cess and secondary and higher education cess on goods # :	0		0			
(iii)	towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :	0		0			
(iv)	towards inter unit transfer of LTU * :	0		0			
Total credit of education cess and secondary and higher education cess utilized (i+ ii+ iii+ iv) :		0		0			
(d)	Closing Balance of Education cess and secondary and higher education cess (a + b - c) :	0		0			
# Relevant only if assessee providing taxable service is also engaged in manufacture and clearance of excisable goods. This would also include duty paid on capital goods and inputs removed as waste and scrap, in terms of sub-rule 5A of rule 3 of the Cenvat Credit Rules, 2004							
* To be filled by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU. In case LTU has centralized registration for Service Tax, this information is not applicable in respect of Service Tax credit							
Previous Reset Cancel Next							

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Figure – 3.10: Screen-7 of ST3 Return (Credit Details for Service Tax Provider)



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Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Fill the Details of amount Payable but not paid
- § Fill the details of CENVAT credit of Service Tax and Central Excise duty
- § Fill the details of CENVAT credit of education cess, secondary & higher education cess
- § Click on Next to go to the next screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 14: Form ST-3 Amendment- Credit Details for Service Tax Provider

Field Name	Description	Validation	Example
Details of amount payable but not paid	Details of amount payable but not paid as on the last day of the period for which the return is filed	This is a whole number.	2550
Whether providing any exempted or non taxable services	To determine whether providing any exempted or non taxable services	This is a checkbox to be checked or unchecked	Check
Whether manufacturing any exempted goods	To determine whether providing any exempted or non taxable services	This is a checkbox to be checked or unchecked	Uncheck
If any of the above.....	If any one of the above is Yes, whether maintaining separate account for receipt or consumption of input service and input goods	This is mandatory if any one of the above is checkbox is checked.	Uncheck
Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N)	Opted for payment options	This is a checkbox to be checked or unchecked	Uncheck
Opted to pay an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to	Opted for payment options	This is mandatory if any one of the above is checkbox is checked.	Uncheck

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manufacture of exempted goods or provision of exempted service			
5AA AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES,2004			
Value of exempted goods cleared	Value of exempted goods cleared	This is a whole number.	5
Value of exempted services provided	Value of exempted services provided	This is a whole number.	10
Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by CENVAT Credit	Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by CENVAT Credit	This is a whole number.	2000
Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by cash	Amount paid under rule 6(3) of Cenvat Credit Rules,2004,by cash	This is a whole number.	5
Total amount paid = (c)+(d)	Auto Populated	This is a whole number.	10
GAR-7 Challan	This is the 20 digit challan number Allocated to the Assessee by NSDIL	Challan details available in application through NSDL data feeds	0012345 1112200 612345
(A) CENVAT CREDIT DETAILS OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Opening Balance	The opening balance of credit	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit taken on inputs	Amount of credit availed on inputs	This is a whole number.	0
Credit taken on capital goods	Amount of credit availed on capital goods	This is a whole number.	0
Credit taken on input services	Amount of credit availed on input services	This is a whole number.	0
Credit taken from inputs service distributor	Amount of Credit availed from inputs service distributor	This is a whole number.	0
Credit taken from inter unit transfer by a LTU	Amount of Credit availed from inter unit transfer. This has to be filled in	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	0

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	case the Assessee is LTU.		
Total credit taken	Amount of total credit availed	This is a whole number. This is auto populated as the sum of Credit availed on inputs + capital goods + input services + Credit received from inputs service distributor + Credit taken from inter unit transfer by a LTU	0
Credit utilized towards payment of service tax	Amount of credit utilized towards payment of service tax	This is a whole number. The sum of credit utilized cannot be more than the sum of opening balance and Total credit availed.	0
Credit utilized towards payment of education cess on taxable service	Amount of credit utilized towards payment of education cess on taxable service	This is a whole number.	5
Credit utilized towards payment of excise or any other duty	Amount of credit utilized towards payment of excise or any other duty	This is a whole number.	10
Credit utilized towards clearance of input goods and capital goods removed	Amount of credit utilized towards clearance of input goods and capital goods removed	This is a whole number.	0
Credit utilized towards inter unit transfer of LTU	Amount of credit utilized towards inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	25
Credit utilized towards For Payment under rule 6(3) of the Cenvat Credit Rules,2004	Amount of credit utilized towards Payment under rul 6(3)	This is a whole number.	1000
Total credit utilized	Amount of total credit utilized	This is a whole number. This is auto populated as the sum of Credit utilized towards (payment of service tax + payment of educational cess on taxable service + payment of excise or any other duty clearance of input goods and capital goods removed + inter unit transfer	100

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Closing Balance	The closing balance of credit that can be utilized in the next half-year	of LTU) This field is auto populated and is the difference of the total available credit (which is equal to the sum of the opening balance and the total credit availed) and the credit utilized. It is a whole number.	0
(B) CENVAT CREDIT OF EDUCATION CESS, SEC. & HIGHER EDUCATION CESS			
Opening Balance	The opening balance of cenvat credit of educational cess and secondary and higher education cess	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit taken on inputs	Amount of credit of education cess and secondary and higher education cess availed on inputs	This is a whole number.	0
Credit taken on capital goods	Amount of credit of education cess and secondary and higher education cess availed on capital goods	This is a whole number.	0
Credit taken on input services	Amount of credit of education cess and secondary and higher education cess availed on input services	This is a whole number.	0
Credit taken from inputs service distributor	Amount of credit of education cess and secondary and higher education cess received from inputs service distributor	This is a whole number.	0
Credit taken from inter unit transfer by a LTU	Amount of Credit of education cess and secondary and higher education cess availed from inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	25
Total credit of education cess and secondary and higher	Amount of Total credit availed on education cess and secondary and higher education cess	This is a whole number. This is auto populated as the sum of Credit availed on inputs + capital goods +	0

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education cess taken		input services + Credit received from inputs service distributor + Credit taken from inter unit transfer by a LTU	
Credit utilized towards payment of education cess & higher education cess on service	Amount of credit utilized towards payment of education cess & higher education cess on service	This is a whole number.	10
Credit utilized towards payment of education cess & higher education cess on goods	Amount of credit utilized towards payment of education cess & higher education cess on goods	This is a whole number.	10
Credit utilized towards payment of education cess & higher education cess on clearance of input goods and capital goods removed	Amount of credit utilized towards payment of education cess & higher education cess on clearance of input goods and capital goods removed	This is a whole number.	0
Credit utilized towards inter unit transfer of LTU	Amount of credit utilized towards inter unit transfer. This has to be filled in case the Assessee is LTU.	This is a whole number. This field will be read-only, if the Assessee is not a LTU.	5
Total credit of education cess and secondary and higher education cess utilized	Amount of total credit utilized on education cess and secondary and higher education cess	This is a whole number. This is auto populated as the sum of Credit utilized towards (payment of service tax + payment of educational cess on taxable service + payment of excise or any other duty clearance of input goods and capital goods removed + inter unit transfer of LTU)	5
Closing Balance of Education cess and secondary and higher education cess	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and the total credit availed) and the credit utilized. It is a whole number.	0

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Figure – 3.11: Screen-8 of ST3 Return (Credit Details for Input Service Distributor)

Steps to be followed:

- § This screen will only appear if Assessee is an Input Service Distributor
- § Registration details of the Assessee, Financial Year as well as Period of filing of Return are automatically populated by the system
- § Modify the details of CENVAT credit taken and distributed, if required
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button

Table – 15: Credit Details for Input Service Distributor

Field Name	Description	Validation	Example
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY			
Opening Balance of CENVAT credit	The opening balance of CENVAT credit	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit taken(for distribution) on input service	Amount of credit taken(for distribution) on input service	This is a whole number.	0
Credit distributed	Amount of credit distributed	This is a whole number.	0
Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)	Amount of credit Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)	This is a whole number.	0
Closing Balance	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and Credit taken(for distribution) on input service), and the total Credit distributed (Credit distributed + Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)). It is a whole number.	2000
(II) CENVAT CREDIT OF EDUCATION CESS AND SECONDARY AND HIGHER			

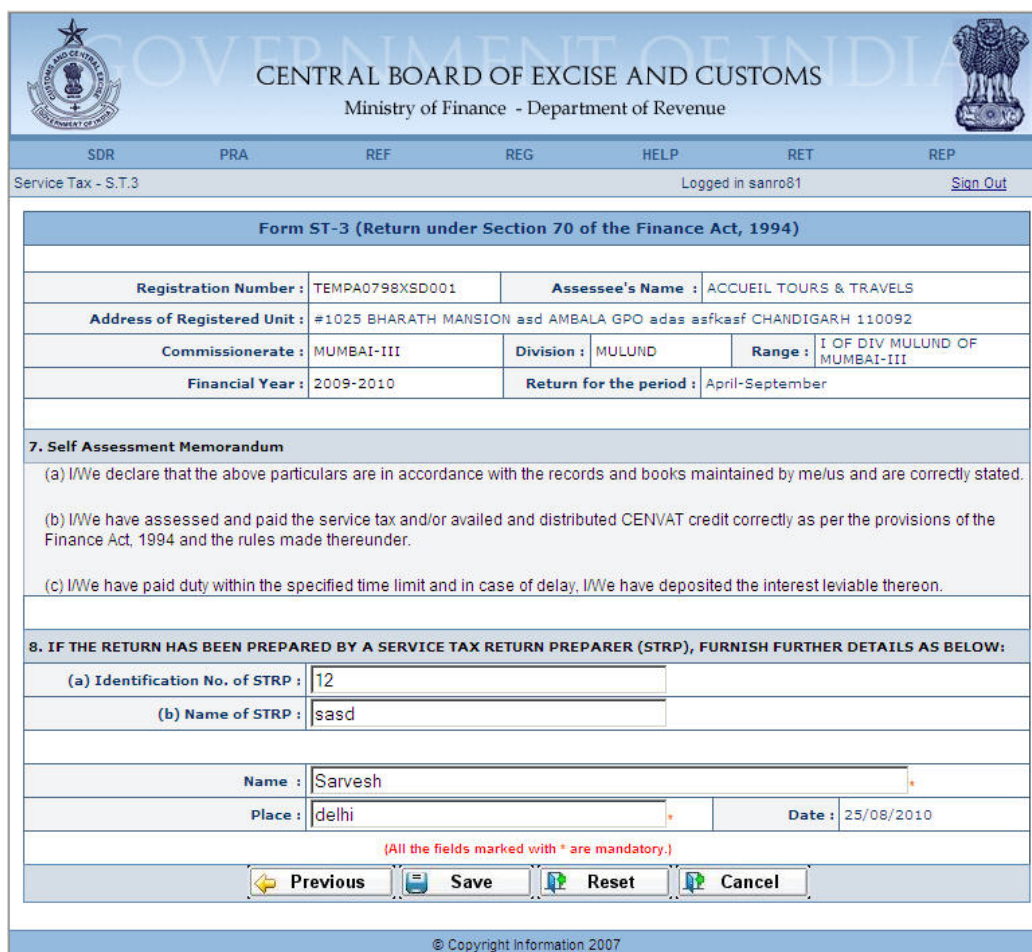
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EDUCATION CESS CREDIT

Opening Balance of Education Cess and secondary and higher education cess credit	The Opening Balance of Education Cess and secondary and higher education cess credit	This is a whole number. Assessee needs to enter for the first month of the period, for the subsequent months it will be auto populated as the closing balance of the credit available to the Assessee at the end of the previous month.	0
Credit of education cess and secondary and higher education cess taken (for distribution) on input service	Amount of Credit of education cess and secondary and higher education cess taken (for distribution) on input service	This is a whole number.	0
Credit of education cess and secondary and higher education cess distributed	Amount of Credit of education cess and secondary and higher education cess distributed	This is a whole number.	0
Credit of education cess and secondary and higher education cess not eligible for distribution {rule 7(b) of the CENVAT Credit Rules,2004}	Amount of Credit of education cess and secondary and higher education cess not eligible for distribution {rule 7(b) of the CENVAT Credit Rules,2004}:	This is a whole number.	0
Closing Balance	The closing balance of credit that can be utilized in the next half-year	This is auto populated by the system. This is the difference of the total available credit (which is equal to the sum of the opening balance and Credit of education cess and secondary and higher education cess taken (for distribution) on input service), and the total Credit distributed (Credit distributed + Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules,2004)). It is a whole number.	0



GOVERNMENT OF INDIA
CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP
Service Tax - S.T.3 Logged in sanro81 [Sign Out](#)

Form ST-3 (Return under Section 70 of the Finance Act, 1994)

Registration Number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
Financial Year :	2009-2010	Range :	I OF DIV MULUND OF MUMBAI-III
Return for the period :	April-September		

7. 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.

8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:

(a) Identification No. of STRP :	12
(b) Name of STRP :	sasd
Name :	Sarvesh
Place :	delhi
Date :	25/08/2010

(All the fields marked with * are mandatory.)

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Figure – 3.12: Screen-9 of ST3 Return (Self Assessment Memorandum)

Steps to be followed:

- § Registration details of the Assessee and Financial year as well as Period of filing of Return are automatically populated by the system
- § Fill the Name and Place in the text boxes available
- § Click on Save to go to the confirmation screen of the application
- § Click on Previous to go back to the previous screen of the application
- § Click on Reset to reset all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button



CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue				
Service Tax - S.T.3	Logged in sanro81			
Form ST-3 (Return under Section 70 of the Finance Act, 1994)				
Following issues have been found in your return : - Sum of EDU CESS Payable amount is not equal to Paid amount !! - Other payments mentioned in the paid section is not matching with the source documents details !!				
Registration Number :	TEMPA079BXSD001			
Assessee's Name :	ACCUEIL TOURS & TRAVELS			
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfksaf CHANDIGARH 110092			
Commissionerate :	MUMBAI-III			
Division :	MULUND			
Range :	1 OF DIV MULUND OF MUMBAI-III			
Financial Year :	2009-2010			
Return for the period :	October-March			
Single Return :	Yes			
1A	Has the assessee opted to operate as Large Taxpayer : No			
1B	If reply to above is yes, name of Large Taxpayer Unit(LTU) opted for (name of city) :			
2A	STC Number : TEMPA079BXSD001			
2B	Premises code Number : 311008A001			
2C	Constitution Of Assessee : Proprietorship			
3. COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX / NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)				
A1. NAME OF TAXABLE SERVICES FOR WHICH RETURN IS BEING FILED				
Category of Service : ADVERTISING AGENCY				
A2. Assessee is liable to pay service tax on this taxable service as				
(i)	a Service Provider : Yes			
(ii)	a Service Receiver liable to make payment of service tax : No			
B	Sub-clause No. of clause (103) of section 65 : (a)			
C1	Has the assessee availed benefit of any exemption notification : No			
C2	If reply to above is yes, please furnish Notification No. :			
Sl. No.	Notification No.			
1	08/2009-S.T.			
D	Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) :			
E1	Whether provisionally assessed : No			
E2	Provisional Assessment Order No.(If Any) :			
F. VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)				
FOR SERVICE PROVIDER				
Sl.no	Oct-Dec	Jan-Mar	Total	
(I) SERVICE TAX PAYABLE				
(a)	Gross Amount received in money			
(i)	Against service provided :	1000	0	1000
(ii)	In advance for service to be provided :	0	0	0
(b)	Money equivalent of considerations received in form other than money :	1000	0	1000
(c)	Value on which Service Tax is exempt/not payable			
(i)	Amount received against export of service :	1000	0	1000
(ii)	Amount received towards exempted service (other than export of service) :	0	0	0
(iii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000
(f)	Service Tax rate wise break-up of taxable value = (e)			
(1)	Value on which service tax is payable @ 5% :	0	0	0
(2)	Value on which service tax is payable @ 8% :	0	0	0
(3)	Value on which service tax is payable @ 10% :	1000	0	1000
(4)	Value on which service tax is payable @ 12% :	0	0	0
(5)	Value on which service tax is payable at any other rate @ 0% :	0	0	0
(g)	Service tax payable = (5% of f(1) + 8% of f(2) + 10% of f(3) + 12% of f(4) + Other rate% of f(5)) :	100	0	100
(h)	Education cess payable (@ 2% of Service Tax) :	2	0	2
(i)	Secondary and higher education cess payable (@ 1% of Service Tax) :	0	0	0
(II) TAXABLE AMOUNT CHARGED				
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0
(k)	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0
(l)	Amount charged for exported service provided/to be provided :	0	0	0
(m)	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0
(n)	Amount charged as pure agent :	0	0	0
(o)	Amount claimed as abatement :	0	0	0
(p)	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0
Sl.no	Oct-Dec	Jan-Mar	Total	
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE (1A) OF RULE 6				
(i)	Amount deposited in advance :	100	0	100
(ii) Challan Details for Advance Payment				
Month	GAR-7 Challan			
Oct-Dec	12345671603200912345			
Jan-Mar				
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX / NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)				
Sl.no	Oct-Dec	Jan-Mar	Total	
(I) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID				
(a) SERVICE TAX PAID				
(i)	In Cash :	100	0	100
(ii)	By CENVAT Credit :-	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iiv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(b) EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit :-	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iib)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iiv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(c) SECONDARY AND HIGHER EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit :-	0	0	0
(iia)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iiv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0



TABLE 3.1 (II) SERVICE TAX - OTHER AMOUNTS PAID				
(i)	Arrears of revenue paid in cash :	0	0	0
(ii)	Arrears of revenue paid by credit :	0	0	0
(iii)	Arrears of educational cess paid in cash :	0	0	0
(iv)	Arrears of educational cess paid by credit :	0	0	0
(v)	Arrears of secondary & higher educational cess paid in cash :	0	0	0
(vi)	Arrears of secondary & higher educational cess paid by credit :	0	0	0
(vii)	Interest paid :	0	0	0
(viii)	Penalty paid :	0	0	0
(ix)	Section 73A Amount Paid :	0	0	0
(x)	Any Other Amount (Please specify) :	0	0	0
(II) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)				
Month		GAR-7 Challan		
Oct-Dec		12345671603200912345		
Jan-Mar				
4B. SOURCE DOCUMENT DETAILS FOR ENTRIES AT COLUMN 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii)				
Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document		
	S.No.	Month	No./ Period	Date
1.				
4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :				
0				
5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY/NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)				
5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED/NON TAXABLE SERVICE OR EXEMPTED GOODS				
Whether providing any exempted or non taxable service				
Whether manufacturing any exempted goods				
If any one of the above is 'Yes', whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6(2) of CENVAT credit Rule, 2004)				
If any one of the (a) and (b) is 'Yes' and (c) is 'No', which option is being availed under rule 6(3) of the Cenvat Credit Rules, 2004				
(d)	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N)	No		
	(ii) Opted to pay 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 service (Y/N)	No		
5AA AMOUNT PAYABLE UNDER RULE 6 930 OF THE CENVAT CREDIT RULES, 2004				
Sl No.	MONTH	Oct-Dec	Jan-Mar	
(a)	Value of exempted goods cleared :	12		
(b)	Value of exempted services provided :	0		
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004 by CENVAT Credit :	11		
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004 by cash :	0		
(e)	Total amount paid = (c)+(d) :	11		
(f) Challan Nos. vide which amount mentioned in (d) is paid				
Month		GAR-7 Challan		
Oct-Dec		12345671603200912345		
Jan-Mar				
5B. CENVAT CREDIT TAKEN AND UTILIZED				
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY				
Details of Credit		Oct-Dec	Jan-Mar	
(a)	Opening Balance :	0		
(b)	Credit taken			
(i)	on inputs :	0		
(ii)	on capital goods :	0		
(iii)	on input services received directly :	0		
(iv)	as received from input service distributor :	0		
(v)	from inter unit transfer by a LTU = :	0		
	Total credit taken (i+ ii+ iii+ iv+ v) :	0		
(c)	Credit utilized			
(i)	for payment of service tax :	0		
(ii)	for payment of educational cess on taxable service :	0		
(iii)	for payment of excise or any other duty = :	0		
(iv)	towards clearance of input goods and capital goods removed as such :	0		
(v)	towards inter unit transfer of LTU = :	0		
(vi)	For Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0		
	Total credit utilized (i+ ii+ iii+ iv+ v+ vi) :	0		
(d)	Closing Balance of CENVAT credit (a + b - c) :	0		
(II) CENVAT CREDIT OF EDUCATIONAL CESS AND SECONDARY AND HIGHER EDUCATION CESS				
Sl.no	Details of Credit	Oct-Dec	Jan-Mar	
(a)	Opening Balance :	0		
(b)	Credit of education cess and secondary and higher education cess taken			
(i)	on inputs :	0		
(ii)	on capital goods :	0		
(iii)	On input services received directly :	0		
(iv)	As received from input service distributor :	0		
(v)	From inter unit transfer by a LTU = :	0		
	Total credit of education cess and secondary and higher education cess taken (i+ ii+ iii+ iv+ v) :	0		
(c)	Credit of education cess and secondary and higher education cess utilized			
(i)	for payment of education cess and secondary and higher education cess on services :	0		
(ii)	for payment of education cess and secondary and higher education cess on goods = :	0		
(iii)	towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :	0		
(iv)	towards inter unit transfer of LTU = :	0		
	Total credit of education cess and secondary and higher education cess utilized (i+ ii+ iii+ iv) :	0		
(d)	Closing Balance of Education cess and secondary and higher education cess (a + b - c) :	0		
7. 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.				
8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:				
(a) Identification No. of STRP : 123				
(b) Name of STRP : sarvesh				
Name : sarvesh				
Place : Delhi				
Date : 25/08/2010				
Save Submit Modify Cancel Print				
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Figure – 3.13: Confirmation View: ST-3

Steps to be followed:

- § Click on Submit to submit the ST-3 Return
- § Click on Save to save the return for any amendments in future
- § Click on the Modify button to go back to the application form for any modifications
- § Click on the Cancel button to cancel the process and return to the Home page
- § Click on Print button to generate a printable version of the application

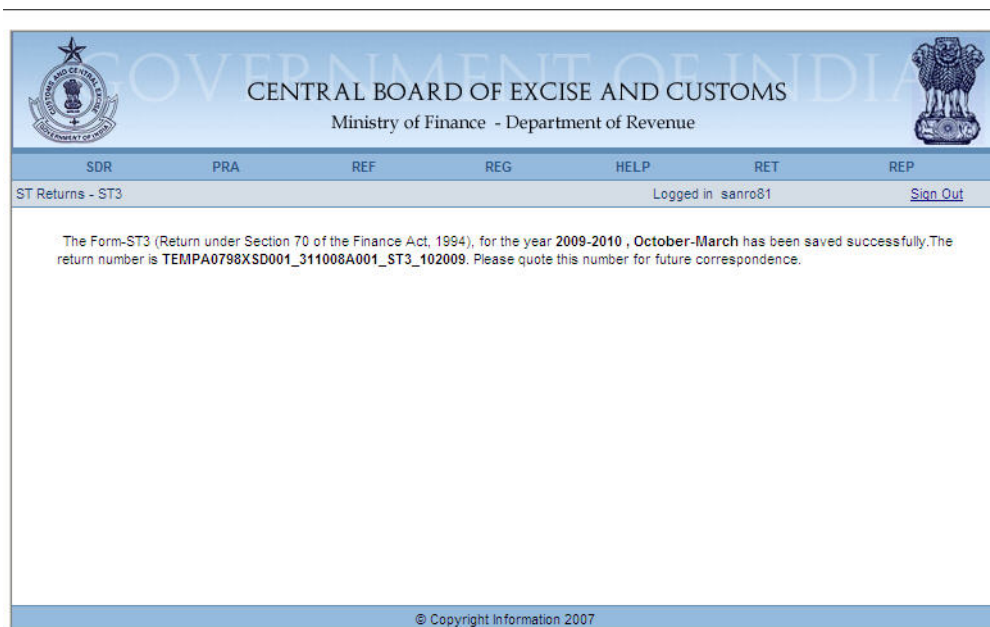


Figure – 3.14: Response Screen

- § System displays a response message after successful submission of the Return
- § System generates a unique source document number for the Return in the format:
Registration number_Premise Code_ST3_Period of Return
e.g. TEMP0151XST001_004_ST3_042005

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3.6 Button Descriptions

Save: On clicking the save button, details entered on the application form will be saved to the confirmation screen.

Submit: With help of this button Assessee signs the electronic document and submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the filling process of the ST-3 form and take the user back to the home page screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the application by using ADD button.

Delete: The delete button deletes the selected row(s).

Next: On the screens the next button will take the user to the next screen.

Previous: On the screens the previous button will take the user to the previous screen

Print: This allows the Assessee to take print out of the application form.

Modify: This will take Assessee to the first screen for any modification.

4 View ST-3 Returns

4.1 Description

Assessee can use this utility for viewing the ST-3 Returns filed in a particular duration. Assessee can view the ST-3 returns saved as well as submitted by him.

4.2 Navigational Path

The View ST-3 search form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the View ST-3 sub-menu option. As soon as he clicks on the same the system will populate the Search form for the Assessee on the screen.

The navigation paths for the View ST-3 search form are:

Logged in Assessee à RET à View ST-3

View ST-3 is used to view the latest data of ST3. If it is revised, the data will be for Revised Return, else the data of Filed ST3 will be populated

Logged in Assessee à RET à View Original ST3

View Original ST3 is used to view the data of Filed ST3, even if it has been revised.

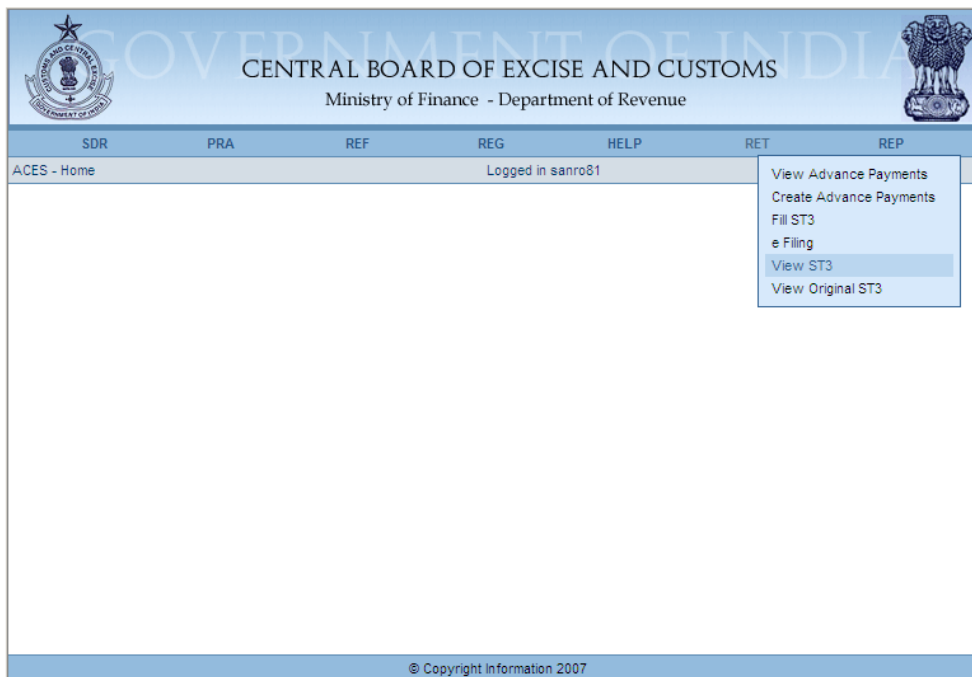


Figure – 4.1: Navigation Screen for View ST3 Return

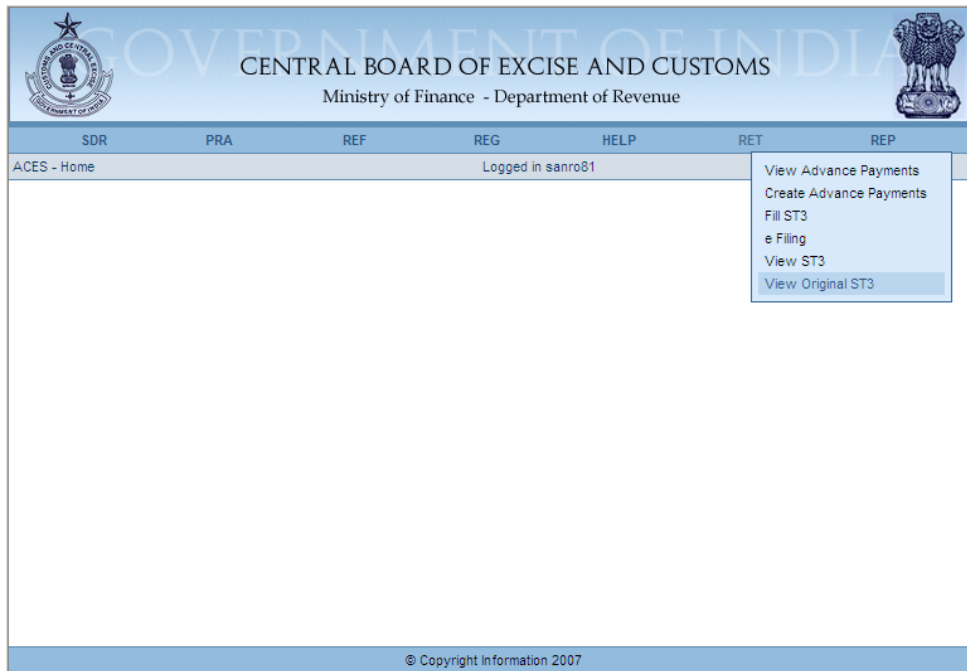


Figure – 4.2: Navigation Screen for View Original ST3 Return

4.3 Attachments

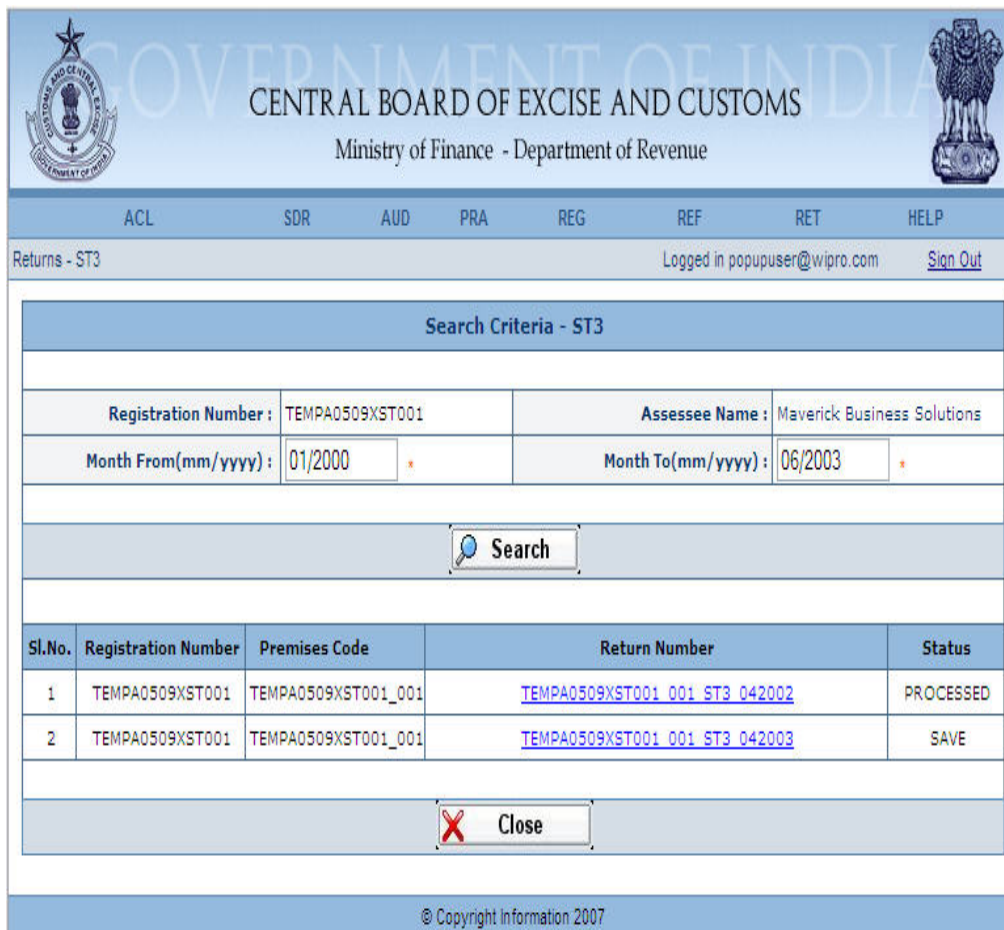
There are no attachments in View ST-3.

4.4 Approval Flow

View ST-3 is for viewing the filed Returns only and hence no approval flow is involved.

4.5 Operating Instructions

The ST-3 returns can be viewed by entering the duration range of the filing period of returns to be searched. Registration number and Assessee Name are populated by the system.



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CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

ACL SDR AUD PRA REG REF RET HELP

Returns - ST3 Logged in popupuser@wipro.com [Sign Out](#)

Search Criteria - ST3

Registration Number :	TEMPA0509XST001	Assessee Name :	Maverick Business Solutions
Month From(mm/yyyy) :	01/2000 *	Month To(mm/yyyy) :	06/2003 *

 **Search**

Sl.No.	Registration Number	Premises Code	Return Number	Status
1	TEMPA0509XST001	TEMPA0509XST001_001	TEMPA0509XST001_001 ST3_042002	PROCESSED
2	TEMPA0509XST001	TEMPA0509XST001_001	TEMPA0509XST001_001 ST3_042003	SAVE

 **Close**

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Figure 4.3: View ST – 3 - Search form – Assessee

Steps to be followed:

- § Registration number and Name of the Assessee are automatically populated by the system
- § Enter the duration range of period of filing for searching the returns in Month From and Month To fields in MM/YYYY format
- § Click on Search to populate the records based on search criteria
- § Click on the Return Number hyperlink to view the particular return
- § To cancel the process and return back to the home page click on the Close button



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ACL AUD SDR PRA REG REF RET HELP

Returns - ST3
Logged in spmrr05
[Sign Out](#)

ST3 - FILED

Registration Number :

Month From(mm/yyyy) : *

Assessee's Name :

Month To(mm/yyyy) : *

LIST OF ST3

Sl. No.	Registration Number	Assessee's Name	Return	Premises Code	Status
1	TEMPA0509XST001	Maverick Business Solutions	TEMPA0509XST001_001_ST3_042002	TEMPA0509XST001_001	PROCESSED

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Figure 4.4: View ST – 3 - Search form – Departmental User

Steps to be followed:

- § Registration number and Name of the Assessee can be entered if the user wants to search for a particular Unit. Otherwise the fields can be left blank
- § Enter the duration range of period of filing for searching the returns in Month From and Month To fields in MM/YYYY format
- § Click on Search to populate the records based on search criteria
- § Click on the Return Number hyperlink to view the particular return
- § To cancel the process and return back to the home page click on the Close button

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SDR	PRA	REF	REG	HELP	RET	REP															
Service Tax - S.T.3			Logged in sanro81			Sign Out															
Form ST-3 (Return under Section 70 of the Finance Act, 1994)																					
Status :				FILED																	
Registration Number :		TEMPA0798XSD001		Assessee's Name : ACCUEIL TOURS & TRAVELS																	
Address of Registered Unit : BHARATH MANSION #1025 and AMBALA GPO adas																					
Commissionerate :		MUMBAI-III		Division :	MULUND	Range : I OF DIV MULUND OF MUMBAI-III															
Financial Year :		2009-2010		Return for the period : April-September																	
Single Return:		Yes																			
<table border="1"> <tr> <td>1A</td> <td>Has the assessee opted to operate as Large Taxpayer :</td> <td>No</td> </tr> <tr> <td>1B</td> <td>If reply to above is yes, name of Large Taxpayer Unit(LTU) opted for (name of city) :</td> <td></td> </tr> <tr> <td>2A</td> <td>STC Number :</td> <td>TEMPA0798XSD001</td> </tr> <tr> <td>2B</td> <td>Premises code Number :</td> <td>311008A001</td> </tr> <tr> <td>2C</td> <td>Constitution Of Assessee :</td> <td>Proprietorship</td> </tr> </table>							1A	Has the assessee opted to operate as Large Taxpayer :	No	1B	If reply to above is yes, name of Large Taxpayer Unit(LTU) opted for (name of city) :		2A	STC Number :	TEMPA0798XSD001	2B	Premises code Number :	311008A001	2C	Constitution Of Assessee :	Proprietorship
1A	Has the assessee opted to operate as Large Taxpayer :	No																			
1B	If reply to above is yes, name of Large Taxpayer Unit(LTU) opted for (name of city) :																				
2A	STC Number :	TEMPA0798XSD001																			
2B	Premises code Number :	311008A001																			
2C	Constitution Of Assessee :	Proprietorship																			
3. COMPUTATION OF SERVICE TAX(TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)																					
A1. NAME OF TAXABLE SERVICES FOR WHICH RETURN IS BEING FILED																					
Category of Service :		ADVERTISING AGENCY																			
A2 Assessee is liable to pay service tax on this taxable service as																					
(i)		a Service Provider : Yes																			
(ii)		a Service Receiver liable to make payment of service tax : No																			
B		Sub-clause No. of clause(105) of section 65 : (e)																			
C1		Has the assessee availed benefit of any exemption notification : No																			
C2		If reply to above is yes, please furnish Notification Nos. :																			
Sl. No.	Notification No.																				
1	12/2004-S.T.																				
D		Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST) :																			
E1		Whether provisionally assessed : No																			
E2		Provisional Assessment Order No.(If Any) :																			
F. VALUE OF TAXABLE SERVICE,SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES)																					
FOR SERVICE PROVIDER																					
Sl.no		Apr-Jun	Jul-Sept	Total																	
(I) SERVICE TAX PAYABLE																					
(a)	Gross Amount received in money																				
(i)	Against service provided :	1000	0	1000																	
(ii)	In advance for service to be provided :	1000	0	1000																	
(b)	Money equivalent of considerations received in form other than money :	1000	0	1000																	
(c)	Value on which Service Tax is exempt/not payable																				
(i)	Amount received against export of service :	1000	0	1000																	
(ii)	Amount received towards exempted service (other than export of service) :	1000	0	1000																	
(iii)	Amount received as pure agent :	0	0	0																	
(d)	Abatement amount claimed :	0	0	0																	
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000																	
(f)	Service Tax rate wise break-up of taxable value = (e)																				
(1)	Value on which service tax is payable @ 5% :	0	0	0																	
(2)	Value on which service tax is payable @ 8% :	0	0	0																	
(3)	Value on which service tax is payable @ 10% :	1000	0	1000																	
(4)	Value on which service tax is payable @ 12% :	0	0	0																	
(5)	Value on which service tax is payable at any other rate @ 0% :	0	0	0																	
(g)	Service tax payable = (5% of f(1) + 8% of f(2) + 10% of f(3) + 12% of f(4) + Other rate% of f(5)) :	100	0	100																	
(h)	Education cess payable(@ 2% of Service tax) :	2	0	2																	
(i)	Secondary and higher education cess payable(@ 1% of Service Tax) :	0	0	0																	



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(II) TAXABLE AMOUNT CHARGED				
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/to be provided (including export of service and exempted service) :	0	0	0
(k)	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0
(l)	Amount charged for exported service provided/to be provided :	0	0	0
(m)	Amount charged for exempted service provided/to be provided (other than export of service) :	0	0	0
(n)	Amount charged as pure agent :	0	0	0
(o)	Amount claimed as abatement :	0	0	0
(p)	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0

Sl.no	Apr-Jun	Jul-Sept	Total
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6			
(i)	Amount deposited in advance : 1000	0	1000
(ii) Challan Details for Advance Payment			
Month	GAR-7 Challan		
Apr-Jun	12345671603200912345		
Jul-Sep			

4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)				
Sl.no	Apr-Jun	Jul-Sept	Total	
(I) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID				
(a) SERVICE TAX PAID				
(i)	In Cash :	100	0	100
(ii)	By CENVAT Credit ^ :	0	0	0
(iii)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(b) EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit ^ :	0	0	0
(iii)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(c) SECONDARY AND HIGHER EDUCATION CESS PAID				
(i)	In Cash :	0	0	0
(ii)	By CENVAT Credit ^ :	0	0	0
(iii)	By Adjustment of Amount earlier paid in advance and adjusted in this period under Rule 6 (1A) :	0	0	0
(iii)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules :	0	0	0
(iv)	By Adjustment of Excess Amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules :	0	0	0
(d) OTHER AMOUNTS PAID				
(i)	Arrears of revenue paid in cash :	0	0	0
(ii)	Arrears of revenue paid by credit ^ :	0	0	0
(iii)	Arrears of educational cess paid in cash :	0	0	0
(iv)	Arrears of educational cess paid by credit ^ :	0	0	0
(v)	Arrears of secondary & higher educational cess paid by cash :	0	0	0
(vi)	Arrears of secondary & higher educational cess paid by credit ^ :	0	0	0
(vii)	Interest paid :	0	0	0
(viii)	Penalty paid :	0	0	0
(ix)	Section 73A Amount Paid ^ :	0	0	0
(x)	Any Other Amount (Please specify) :	0	0	0

(II) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)	
Month	GAR-7 Challan
Apr-Jun	12345671603200912345
Jul-Sep	

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4B. SOURCE DOCUMENT DETAILS FOR ENTRIES AT COLUMN 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vi)				
Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document		
S.No.	Month	No. / Period	Date	
1.	Educess paid [Rule 6(3)]	Apr-Jun	TEMPA0798XSD001_ADV_23082010_001	23/01/2010
4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :			1500	
5. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY / NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)				
5A. WHETHER THE ASSESSEE PROVIDING EXEMPTED / NON TAXABLE SERVICE OR EXEMPTED GOODS				
Whether providing any exempted or non taxable service				Yes
Whether manufacturing any exempted goods				No
If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6(2) of CENVAT credit Rule, 2004)				
If any one of the (a) and (b) is 'Yes' and (c) is 'No', which option is being availed under rule 6 (3) of the Cenvat Credit Rules, 2004				No
(d)	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N) or			No
	(ii) Opted to pay 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 service (Y/N)			No
5AA AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004				
Sl No	MONTH	Apr-Jun	Jul-Sept	
(a)	Value of exempted goods cleared :	12	0	
(b)	Value of exempted services provided :	0	0	
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit :	11	0	
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash :	0	0	
(e)	Total amount paid = (c)+(d) :	11	0	
(f) Challan Nos. vide which amount mentioned in (d) is paid				
Month		GAR-7 Challan		
Apr-Jun		12345671603200912345		
Jul-Sept				
5B. CENVAT CREDIT TAKEN AND UTILIZED				
(I) CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY				
Details of Credit		Apr-Jun	Jul-Sept	
(a)	Opening Balance :	0	0	
(b) Credit taken				
(i)	on inputs :	0	0	
(ii)	on capital goods :	0	0	
(iii)	on input services received directly :	0	0	
(iv)	as received from input service distributor :	0	0	
(v)	from inter unit transfer by a LTU * :	0	0	
Total credit taken (i+ ii+ iii+ iv+ v) :		0	0	
(c) Credit utilized				
(i)	for payment of service tax :	0	0	
(ii)	for payment of educational cess on taxable service :	0	0	
(iii)	for payment of excise or any other duty # :	0	0	
(iv)	towards clearance of input goods and capital goods removed as such :	0	0	
(v)	towards inter unit transfer of LTU * :	0	0	
(vi)	For Payment under rule 6(3) of the Cenvat Credit Rules, 2004 :	0	0	
Total credit utilized (i+ ii+ iii+ iv+ v+ vi) :		0	0	
(d)	Closing Balance of CENVAT credit (a + b - c) :	0	0	
(II) CENVAT CREDIT OF EDUCATIONAL CESS AND SECONDARY AND HIGHER EDUCATION CESS				
Sl.no	Details of Credit	Apr-Jun	Jul-Sept	
(a)	Opening Balance :	0	0	
(b) Credit of education cess and secondary and higher education cess taken				
(i)	on inputs :	0	0	
(ii)	on capital goods :	0	0	
(iii)	On input services received directly :	0	0	
(iv)	As received from input service distributor :	0	0	
(v)	From inter unit transfer by a LTU * :	0	0	
Total credit of education cess and secondary and higher education cess taken (i+ ii+ iii+ iv+ v) :		0	0	
(c) Credit of education cess and secondary and higher education cess utilized				
(i)	for payment of education cess and secondary and higher education cess on services :	0	0	
(ii)	for payment of education cess and secondary and higher education cess on goods # :	0	0	
(iii)	towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such :	0	0	
(iv)	towards inter unit transfer of LTU * :	0	0	
Total credit of education cess and secondary and higher education cess utilized (i+ ii+ iii+ iv) :		0	0	
(d)	Closing Balance of Education cess and secondary and higher education cess (a + b - c) :	0	0	
7. 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.				
8. IF THE RETURN HAS BEEN PREPARED BY A SERVICE TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS BELOW:				
(a) Identification No. of STRP :		12		
(b) Name of STRP :		sasd		
Name :		Sarvesh		
Place :		delhi		
Revised Date :		Date : 25/08/2010		

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Figure 4.5: ST-3 View

Steps to be followed:

- § The selected return is displayed to the user
- § Click on Print to view the Print Preview of the form in PDF format
- § Click on the Close button to close the form and return back to the home page

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CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue					
Form ST-3 (Return under Section 70 of the Finance Act, 1994)					
Registration Number :		TEMPA0798XSD001		Assessee's Name :	
Return Number :		TEMPA0798XSD001_311008A001_ST3_042009		Status :	
Address of Registered Unit :		BHARATH MANSION #1025 and AMBALA GPO addrs			
Commissionerate :		MUMBAH-II	Division :	MULUND	Range :
Financial Year :		2009-2010	Return for the period :		April-September
Single Return :		Yes			
Category of Service :		ADVERTISING AGENCY			
COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)					
A2 Assessee is liable to pay service tax on this taxable service as					
(i)		a Service Provider : Yes			
(ii)		a Service Receiver liable to make payment of service tax : No			
B		Sub-clause No. of clause(106) of section 86 : (e)			
		port of service) :			
Amount charged as pure agent :		0	0	0	
Amount claimed as abatement :		0	0	0	
Net taxable amount charged = (j+k) - (i+m+n+o) :		0	0	0	
Sl No.		Apr-Jun	July-Sept	Total	
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 6					
Amount paid in Advance :		1000	0	1000	
(iii) Challan Details for Advance Payment					
Month		GAR-7 Challan			
Apr-Jun		12345671603200912345			
Jul-Sep					
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)					
		Apr-Jun	July-Sept	Total	
(i) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID					
(a) SERVICE TAX PAID					
in cash :		100	0	100	
By CENVAT Credit A :		0	0	0	
Advance Service Tax utilized [Rule 5(1A)] :		0	0	0	
Service Tax paid [Rule 5(3)] :		0	0	0	

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(ii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	1000	0	1000
(f) Service Tax rate wise break-up of taxable value = (e)				
	Value on which service tax is payable @ 5 % :	0	0	0
	Value on which service tax is payable @ 8 % :	0	0	0
	Value on which service tax is payable @ 10 % :	1000	0	1000
	Value on which service tax is payable @ 12 % :	0	0	0
	Other rate, if any, (please specify) 0 % :	0	0	0
(g)	Service tax payable :	100	0	100
(h)	Education cess payable :	2	0	2
(i)	Secondary and higher education cess payable :	0	0	0
(iii) TAXABLE AMOUNT CHARGED				
	Gross amount for which bills/invoices/challans are issued relating to service provided to be provided (including export of service and exempted service) :	0	0	0
	Money equivalent of other considerations charged, if any, in a form other than money :	0	0	0
	Amount charged for exported service provided to be provided :	0	0	0
	Amount charged for exempted service provided to be provided (other than export of service) :	0	0	0
	Amount charged as pure agent :	0	0	0
	Amount claimed as abatement :	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o) :	0	0	0
Sl No.		Apr-Jun	July-Sept	Total
4. AMOUNT OF SERVICE TAX PAID IN ADVANCE UNDER SUB-RULE(1A) OF RULE 8				
	Amount paid in Advance :	1000	0	1000
(iii) Challan Details for Advance Payment				
Month		GAR-7 Challan		
Apr-Jun		12345671603200912345		
Jul-Sep				
4A. SERVICE TAX, EDUCATIONAL CESS AND OTHER AMOUNTS PAID (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)				
		Apr-Jun	July-Sept	Total
(i) SERVICE TAX, EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS PAID				
(a) SERVICE TAX PAID				
	In cash :	100	0	100
	By CENVAT Credit A :	0	0	0
	Advance Service Tax utilized [Rule 6(1A)] :	0	0	0
	Service Tax paid [Rule 6(3)] :	0	0	0

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Service Tax paid [Rule 5(4A)] :		0	0	0
(b) EDUCATION CESS PAID				
In cash :		0	0	0
By CENVAT Credit ^ :		0	0	0
Advance Educess utilized [Rule 5(1A)] :		0	0	0
Educess paid [Rule 5(3)] :		0	0	0
Educess paid [Rule 5(4A)] :		0	0	0
(c) SECONDARY AND HIGHER EDUCATION CESS PAID				
In cash :		0	0	0
By CENVAT Credit ^ :		0	0	0
Advance Sec.& High. Educess utilized [Rule 5(1A)] :		0	0	0
Sec.& High. Educess paid [Rule 5(3)] :		0	0	0
Sec.& High. Educess paid [Rule 5(4A)] :		0	0	0
(d) OTHER AMOUNTS PAID				
Other amounts paid - Arrears Cash :		0	0	0
Other amounts paid - Arrears Credit :		0	0	0
Other amounts paid - Arrears (Educess) Cash :		0	0	0
Other amounts paid - Arrears (Educess) Credit :		0	0	0
Other amounts paid - Arrears (Sec & Higher Educess) Cash :		0	0	0
Other amounts paid - Arrears (Sec & Higher Educess) Credit :		0	0	0
Other amounts paid - Interest :		0	0	0
Other amounts paid - Penalty :		0	0	0
Section 73A Amount Paid ^ :		0	0	0
Any Other Amount (Please specify) :		0	0	0
(III) DETAILS OF CHALLAN (VIDE WHICH SERVICE TAX EDUCATION CESS, SECONDARY AND HIGHER EDUCATION CESS AND OTHER AMOUNTS PAID IN CASH)				
Month		GAR-7 Challan		
Apr-Jun		12345671603200912345		
Jul-Sep				
4B. SOURCE DOCUMENT DETAILS FOR ENTRIES AT COLUMN 4A(i)(a)(iii), 4A(i)(a)(iv), 4A(i)(b)(iii), 4A(i)(b)(iv), 4A(i)(c)(iii), 4A(i)(c)(iv), 4A(i)(d)(i) to (vi)				
Sl No.	Entry in table Service tax, educational cess, secondary and higher education cess paid	Source document		
	Source Document Type	Month	No./ Period	Date
1	Educess paid [Rule 5(3)]	Apr-Jun	TEMPA0798XSD001_ADIV_2 3082010_001	23/01/2010
4C. DETAILS OF AMOUNT OF SERVICE TAX PAYABLE BUT NOT PAID AS ON THE LAST DAY OF THE PERIOD FOR WHICH RETURN IS FILED :				
				1600
6. DETAILS OF INPUT STAGE CENVAT CREDIT (TO BE FILED BY A TAXABLE SERVICE PROVIDER ONLY/NOT TO BE FILLED BY SERVICE RECEIVER LIABLE TO PAY SERVICE TAX OR INPUT SERVICE DISTRIBUTOR)				
6A. WHETHER THE ASSESSEE PROVIDING EXEMPTED/NON TAXABLE SERVICE OR EXEMPTED GOODS				
Whether providing any exempted or non taxable service				Yes
(b) Name of STRP : sasd				
Name : Garvesh				
Place : delhi		Date : 25/08/2010		
Revised Date :				

Figure 4.6: ST-3 Print Preview

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4.6 Button Descriptions

Search: On clicking Search button, system populates all the results based upon the search criteria entered

Cancel: The cancel button cancels the process and takes the user back to the home page screen.

Print: This helps the user to take print out of the form.

5 Revise ST3 Returns

5.1 Description

ST3 can be revised within 90 days of filing the Return. The Assessee is allowed to change the Return only once after he has submitted it. Superintendent is allowed to prepare the Scrutiny Report either after Revision of Return by Assessee, or after a period of 90 days of filing of the Return

5.2 Navigational Path

Link for revising the ST-3 Return can be accessed by the Assessee after he has logged in successfully into the system. In the RET menu the Assessee will click on the Revise ST3 sub-menu option under the Fill ST3 menu option. As soon as he clicks on the same the system will populate the Search Form for the Assessee on the screen.

The navigation path for the Revise ST3 is:

Logged in Assessee à RET à Fill ST3 à Revise ST3

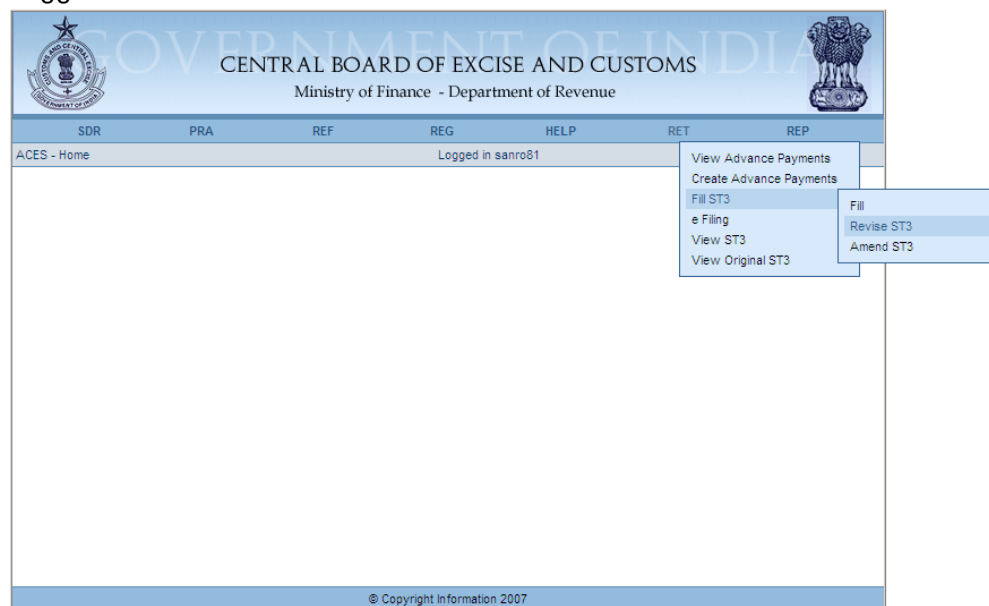


Figure 5.1- Revise St-3 navigation screen

5.3 Attachments

There are no attachments in revising the ST3 Returns.

5.4 Approval Flow

No approval flow is involved.



5.5 Operating Instructions

Revision process is similar to amendment process of ST -3 in section 3. In case of ST3 revision, the Assessee is allowed to change the Return only once after he has submitted it while Assessee can amend the Return before its submission.

6 Advance Payment Returns

6.1 Description

ST3 Advance payment return form is used for filing advance return as per Notification No. 31/2008-Service Tax. The Assessee can intimate with the given information within 15 days for future advance payments of returns.

6.2 Navigational Path

Assessee can access the advance Payments after logged in successfully into the system. In the RET menu the Assessee will click on the Create Advance Payments option.

The navigation path for Create Advance Payment is:

Logged in Assessee à RET à Create Advance Payments

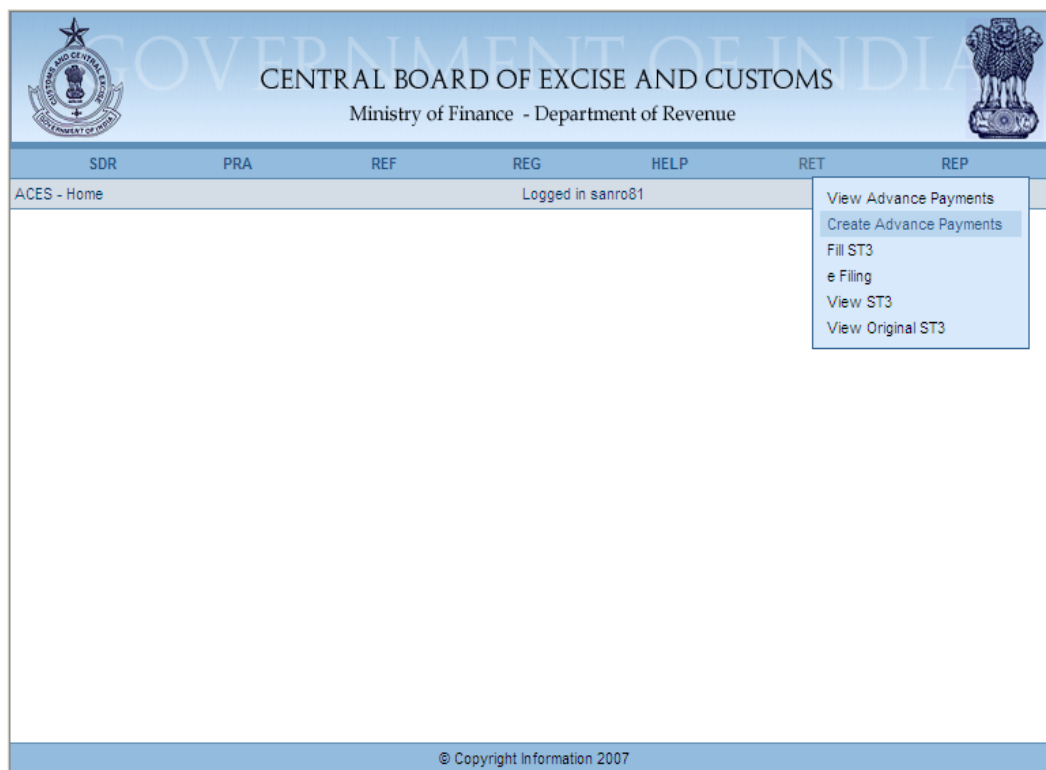


Figure 6.1: Navigational path for the Create Advance Payment Screen

6.3 Attachments

There are no attachments in required in creation of Advance Payments.

6.4 Approval Flow

No approval flow is involved in filing of advance payments

6.5 Operating Instructions

The System will provide an interface to Assessee for intimating the advance payment details, this intimation would include, challan number, advance amount deposited, date of payment and account head. The details submitted would be validated with the challan details available in application through NSDL data feeds: in case of any discrepancies system would display an error message. If the details would be validated successfully, system will display an acknowledgement with an intimation number, the intimation number would be in following format: REGNO_ADV_DDMYYYY_NNN e.g. AACB7461LSD001_ADV_12122008_001

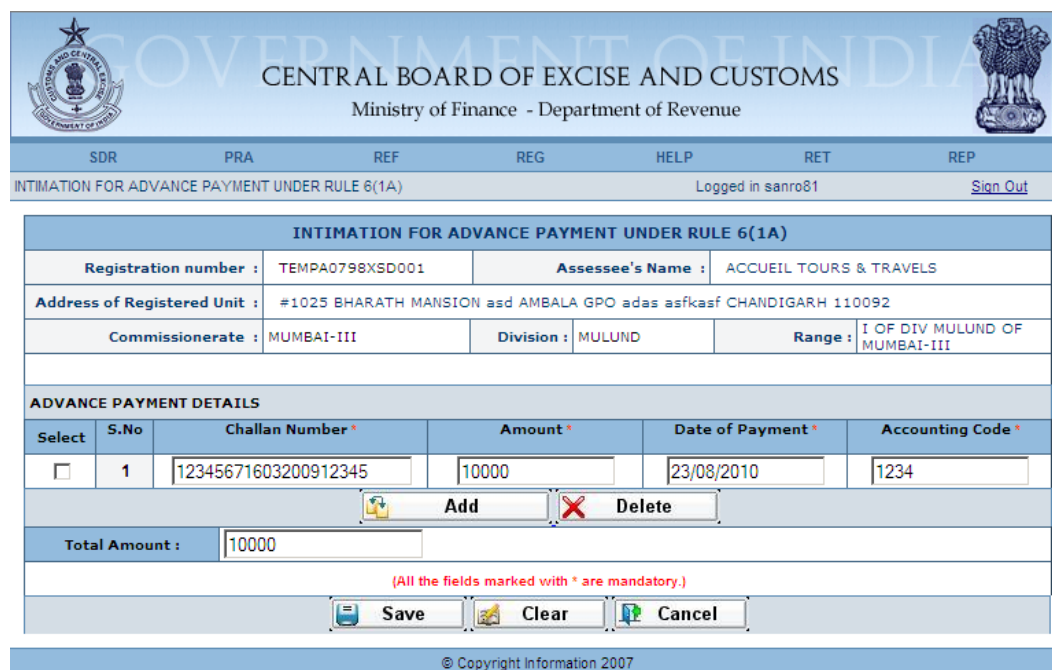


Figure 6.2: Advance Payment Screen

Steps to be followed:

- § Registration details of the Assessee and return filing period are automatically populated by the system
- § Assessee can enter Challan number, Amount, Date of Payment and Accounting Code.
- § Click on Add to add a new row in the application
- § Click on Delete to delete checked row of the application
- § Click on Clear to clear all the entries in the form
- § To cancel the process and return back to the homepage click on the Cancel button
- § Click on Save will lead to confirmation screen

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Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Service Tax registration number allotted to the Assessee	Automatically fetched and populated by the system.	TEMPA0151 XST001
Assessee's Name	The name of the unit that is registered	Automatically fetched and populated by the system.	Anshul
Address of Registered Unit	The address of the registered unit	Automatically fetched and populated by the system.	480 Premise I Udyog Vihar Phase III, Gurgaon
Commissionerate	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DELHI – III
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	DIVISION – IV
Range	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	II OF DIVISION – IV OF GURGAON
Information pertaining to the return			
Challan number	This is the 20 digit challan number Allocated to the Assessee by NSDL	Challan details available in application through NSDL data feeds	0012345111 2200612345
Amount	Amount paid by the user	Numeric value	Rs.1000
Date Of Payment	Date of payment of challan	Present or Past Date	23/08/2010

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Accounting Code	8 digit accounting code for taxable service	Numeric value	00440003
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Ministry of Finance - Department of Revenue



INTIMATION FOR ADVANCE PAYMENT UNDER RULE 6(1A) Logged in sanro81

INTIMATION FOR ADVANCE PAYMENT UNDER RULE 6(1A)			
Registration number :	TEMPA0798XSD001	Assessee's Name :	ACCUEIL TOURS & TRAVELS
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfkasf CHANDIGARH 110092		
Commissionerate :	MUMBAI-III	Division :	MULUND
		Range :	I OF DIV MULUND OF MUMBAI-III

ADVANCE PAYMENT DETAILS				
S.No	Challan Number	Amount	Date of Payment	Accounting Code
1	12345671603200912345	10000	23/08/2010	1234
Total Amount :		10000		

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Figure 6.3: CREATE ADVANCE PAYMENT Screen2

Steps to be followed:

- § To submit the Advance Return Payment to the department press Submit button
- § Click on Cancel button to cancel the process and return back to the Homepage
- § Click on Print button to generate a printable version of the application
- § Click on Modify to modify the screen and will take Assessee to the first screen for modification in the advance payment



Figure 6.4: Response Screen

§ System displays a response message after successful submission of the Return

§ System generates a unique source document number for the Return in the format:

Registration number_Premise Code_ADV_Date_sequence
e.g. TEMPA0798XSD001_ADV_23082010_001

6.6 Button Descriptions

Submit: With help of this button Assessee signs the electronic document and submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Modify: This will take Assessee to the first screen for any modification.

Cancel: The cancel button will cancel the filling process of the ST-3 form and take the user back to the home page screen.

Print: This allows the Assessee to take print out of the application form.

7 View Advance Payment

7.1 Description

This utility can be used by Assessee to view the Advance Payment Return

7.2 Navigational Path

The View Advance Payments search form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the View Advance Payments sub-menu option. As soon as he clicks on the same the system will populate the Search form for the Assessee on the screen.

The navigation paths for the View Advance Payment search form is:

Logged in Assessee → RET → View Advance Payments

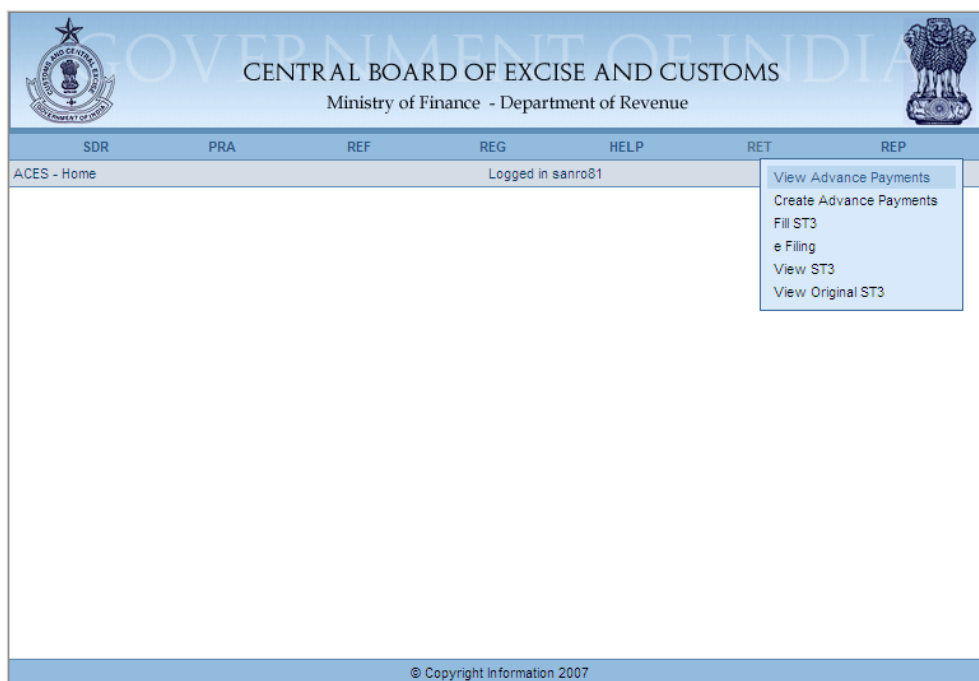


Figure 7.1: Navigational Path for View Advance Payments

7.3 Attachments

There are no attachments in revising the ST3 Returns.

7.4 Approval Flow

No approval flow is involved.

7.5 Operating Instructions

The Advance Payments can be viewed by entering the duration range of the filing period of returns to be searched. Advance Payments Intimation number and Intimation date are populated by the system.



Sl.No.	Advance Payment Intimation No.	Intimation Date
1	TEMPA0798XSD001 ADV 23082010 001	23/08/2010

Figure 7.2: View Advance Payment- Search form – Assessee

Steps to be followed:

- § Enter the From Date and To Date and Click on Search to populate the records based on search criteria
- § Click on the Advance Payments Intimation number hyperlink to view details
- § To cancel the process and return back to the home page click on the Close button

		GOVERNMENT OF INDIA			
CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue					
SDR	PRA	REF	REG	HELP	RET
INTIMATION FOR ADVANCE PAYMENT UNDER RULE 6(1A)			Logged in sanro81		Sign Out
INTIMATION FOR ADVANCE PAYMENT UNDER RULE 6(1A)					
Registration number :	TEMPA0798XSD001		Assessee's Name :	ACCUEIL TOURS & TRAVELS	
Address of Registered Unit :	#1025 BHARATH MANSION and AMBALA GPO and asfkasf CHANDIGARH 110092				
Commissionerate :	MUMBAI-III	Division :	MULUND	Range :	I OF DIV MULUND OF MUMBAI-III
Advance Payment Details					
S.No.	Challan Number	Amount	Date of Payment	Accounting Code	
1	12345671603200912345	10000	23/08/2010	1234	
Total Amount :	10000				
 Close  Print					
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Figure 7.3: Advance Payments View

Steps to be followed:

- § The selected Advance Payment is displayed to the user
- § Click on Print to view the Print Preview of the form in PDF format
- § Click on the Close button to close the form and return back to the home page

7.6 Button Descriptions

Search: On clicking Search button, system populates all the results based upon the search criteria entered

Close: The close button cancels the process and takes the user back to the home page screen.

Print: This helps the user to take print out of the form.



8 Offline Utility for ST3 Returns

8.1 Description

Assessee can also file their ST3 returns using Offline Excel Utility by downloading the same from ACES homepage or clicking on Download eFiling Utility option of e Filing submenu under RET menu through login in the ACES application.

8.2 Navigational Path

Offline Excel Utility can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the e Filing sub-menu option.

The navigation path for downloading e-Filing Excel Utility through the ACES application is:

Logged in Assessee à RET à e Filing à Download eFiling Utility

The navigation path for downloading Offline Excel Utility through the ACES Homepage is:

www.aces.gov.in à Download Button à Excel Utility for Service Tax

8.3 Attachments

Assessee should attach the XML generated by the system for the Excel Utility which he has filed successfully.

8.4 Approval Flow

No approval flow is involved.

8.5 Operating Instructions

The Assessee should follow the following steps for using offline utility:

1. Download the Excel Utility
2. Prepare the ST-3 Return
3. Validate each of the worksheets in the Excel Utility
4. Validate Return and generate XML
5. Upload XML
6. Check the status

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These processes have been described in detail as follows:

Download the Excel Utility:

To download the utility, access the ACES website homepage www.aces.gov.in, press Download Button and then download the utility by clicking on hyperlink for Excel Utility for Service Tax. Alternatively, click on Download excel utility hyperlink to download the excel utility on your computer.

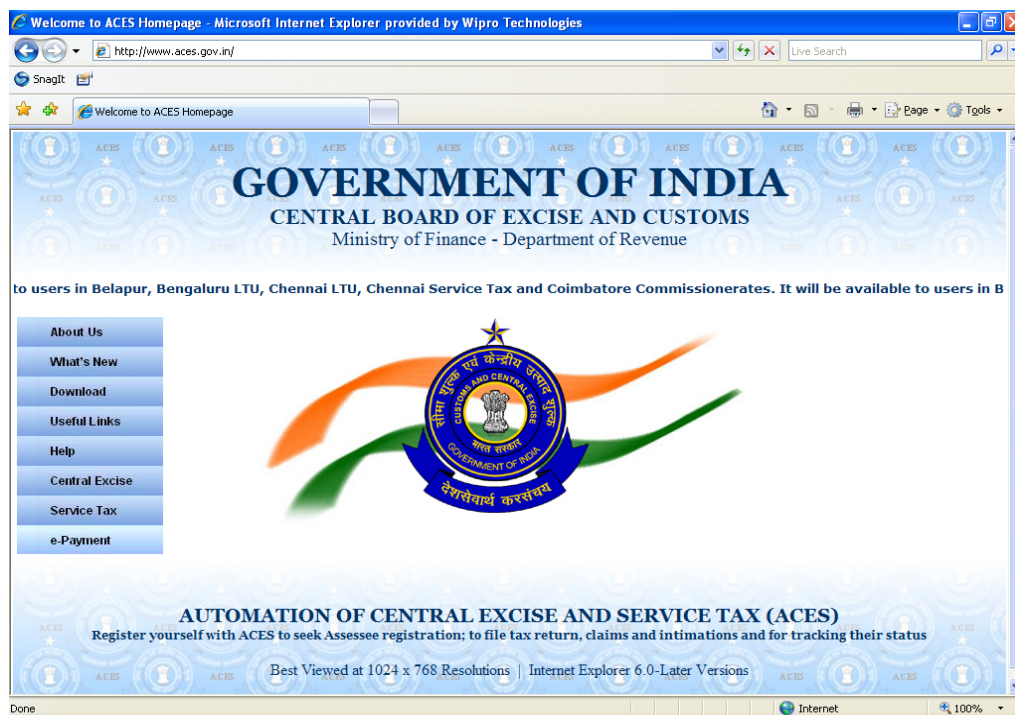


Figure 8.1: ACES Homepage for Downloading the Utility

Steps to be followed:

- § Type www.aces.gov.in in the Internet Browser and press enter
- § Press the Download button
- § Click on the hyperlink for 'Excel Utility for Service Tax'

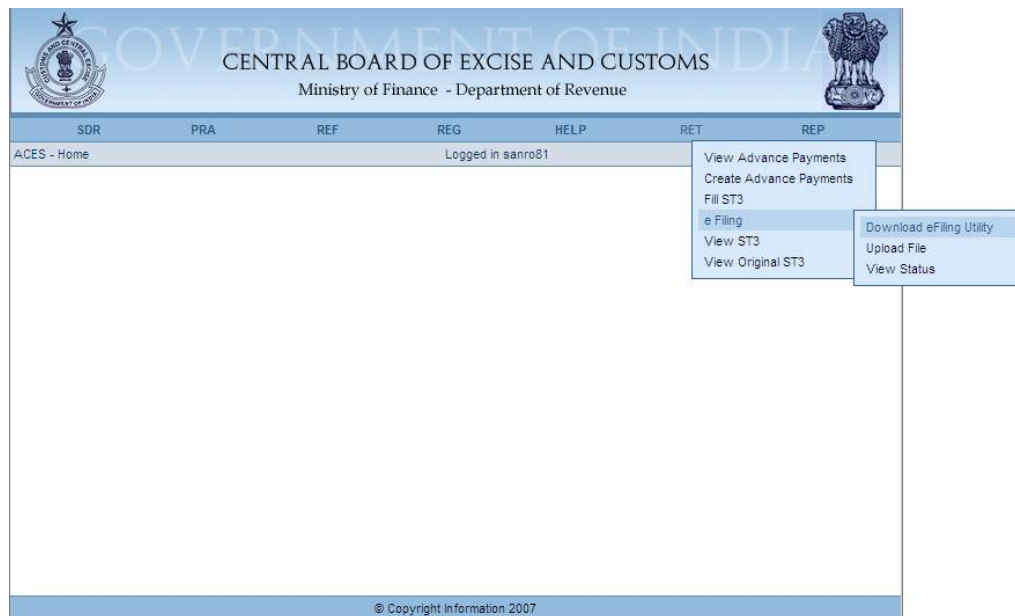


Figure 8.2: Navigation Screen for Downloading the Utility

Steps to be followed:

- § Click on the RET à e Filing à Download eFiling Utility

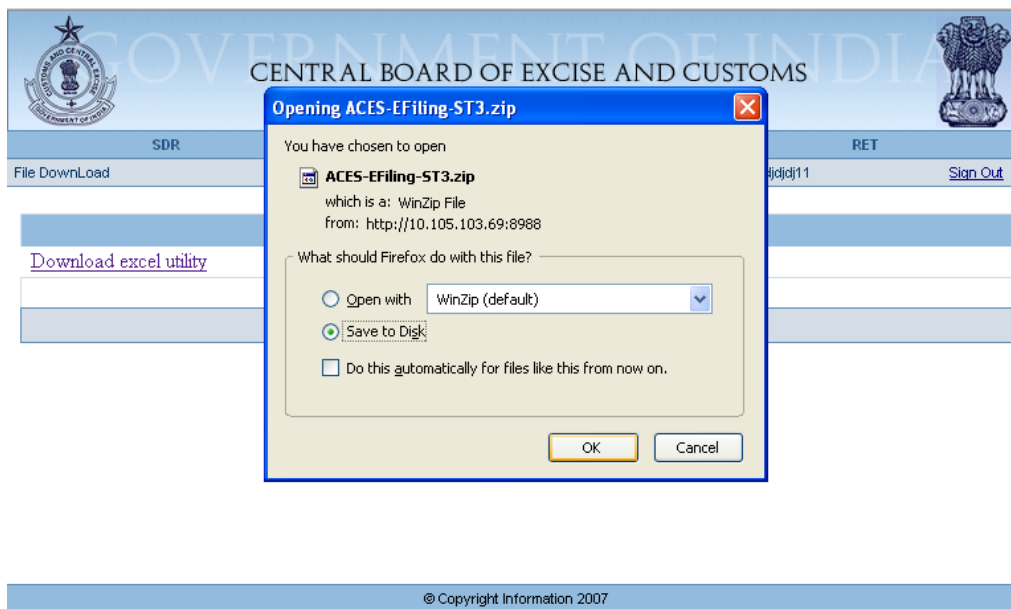


Figure – 8.3: Second screen of Download Excel Utility

Steps to be followed:

- § Select the radio button “Save to Disk” and press OK

Prepare the ST-3 Return:

There are few Pre-requisites / Pre-conditions for the Assessee before he begins with Excel Utility:

- The system should have Microsoft Office Excel 2003 or above
- The system should have file compression software to unzip excel utility file
- Ensure that the latest Excel Utility has been downloaded
- Ensure that the Macros are enabled in the Excel
- Ensure that the System Date is correct

Once utility is saved onto the computer as described above, open the utility and refer the detailed Instructions Sheet embedded within the utility before using the same.

Use the excel utility to prepare ST3 return and click on **Validate & Submit** button on the last page to generate XML file. The XML file will be saved in the same folder where the download utility is saved by the Assessee.

Upload XML:

To upload the ST3 return click on Upload File option of e-Filing submenu under RET menu.

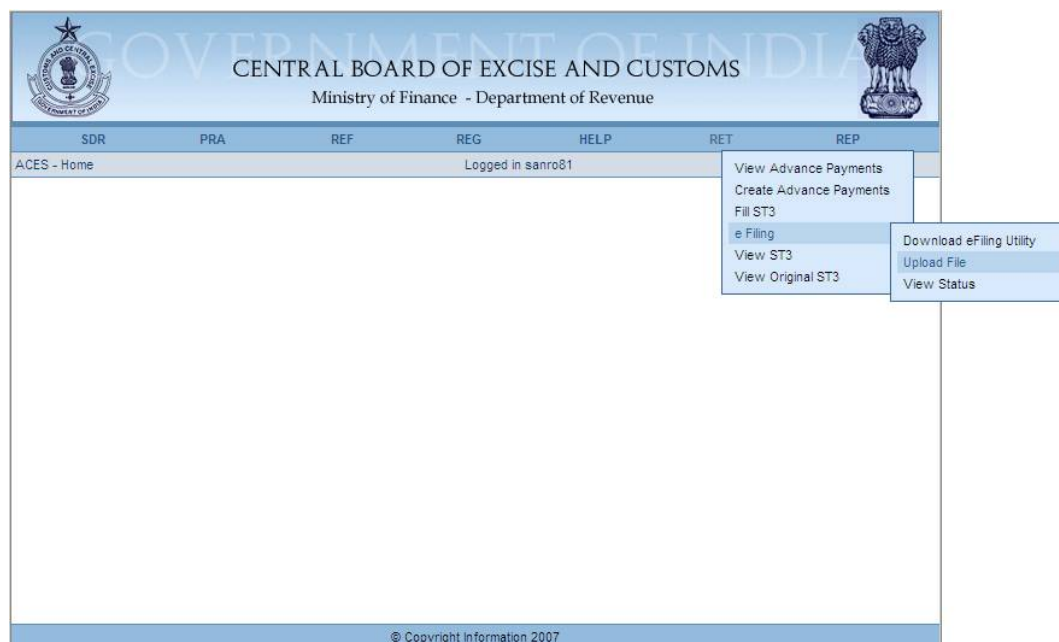


Figure – 8.4: Navigation Screen to upload the XML file



UPLOAD ST3 RETURN

Registration number :	AERPA5723DSD001	Assessee's Name :	Anushree Tiwari
Address of Registered Unit :	11/32 Padam Tower D/G Sita Nagar Rambagh Rambagh Mumbai MAHARASHTRA 282006		
Commissionerate :	MUMBAI-V	Division :	ANDHERI
Range :	I OF ANDHERI DVN		
Return for the period :	April-September *	Financial Year :	2007-2008 *
Attach Returns File :	C:\Documents and Settings\... Browse... *		
Revised Return :	☐		

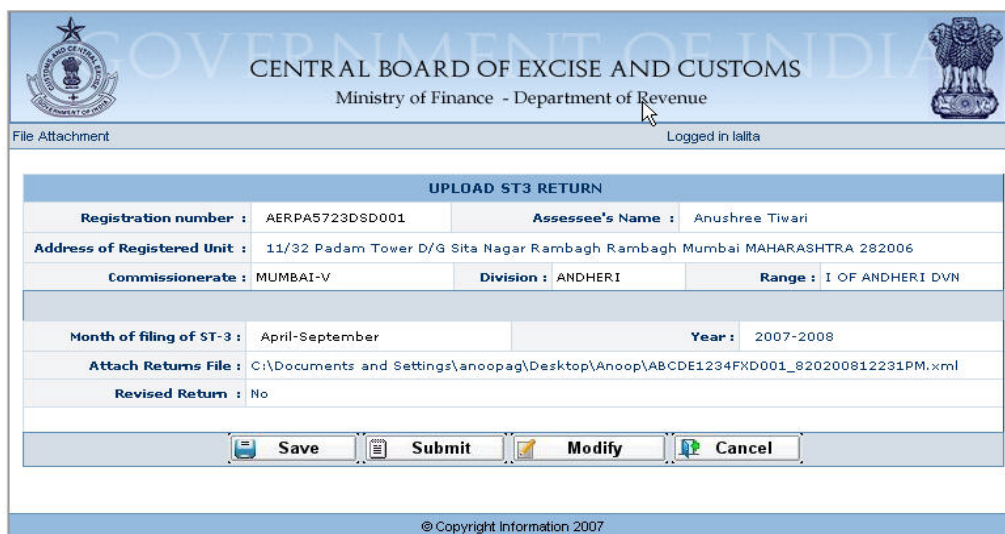
(Fields marked with * are mandatory.)

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Figure – 8.5: Main Screen to upload the XML file

Steps to be followed:

- § Registration details and Jurisdiction of the Assessee are auto-populated in this page
- § In this page select period and financial year of return for which assessee is uploading the ST3 return
- § Click Browse button to select the XML file of the ST3 return. In case of uploading the revised return select the check box
- § Select the option whether the Assessee is submitting revised return or original
- § Click on Save to see the confirmation screen for uploading file
- § Click on Clear to clear the contents of the fields entered
- § Click on Cancel to cancel to process of uploading the return



UPLOAD ST3 RETURN

Registration number :	AERPA5723DSD001	Assessee's Name :	Anushree Tiwari
Address of Registered Unit :	11/32 Padam Tower D/G Sita Nagar Rambagh Rambagh Mumbai MAHARASHTRA 282006		
Commissionerate :	MUMBAI-V	Division :	ANDHERI
Range :	I OF ANDHERI DVN		
Month of filing of ST-3 :	April-September	Year :	2007-2008
Attach Returns File :	C:\Documents and Settings\anoopag\Desktop\Anoop\ABCDE1234FXD001_820200812231PM.xml		
Revised Return :	No		

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Figure – 8.6: Confirmation View: Upload XML file

Steps to be followed:

- § Click on Save to fill the returns for other premises
- § Click on Modify to modify the contents of the fields entered
- § Click on Submit to freeze the return
- § Click on Cancel to cancel to process of uploading the return



Figure – 8.7: Response Page

Check Status:

The status of ST3 returns submitted can be viewed after one business day of submission. The status of return can be either 'Uploaded' or 'Filed' or 'Rejected'.

To view the status of submitted ST3 returns click on View Status option of e - Filing submenu under RET menu.

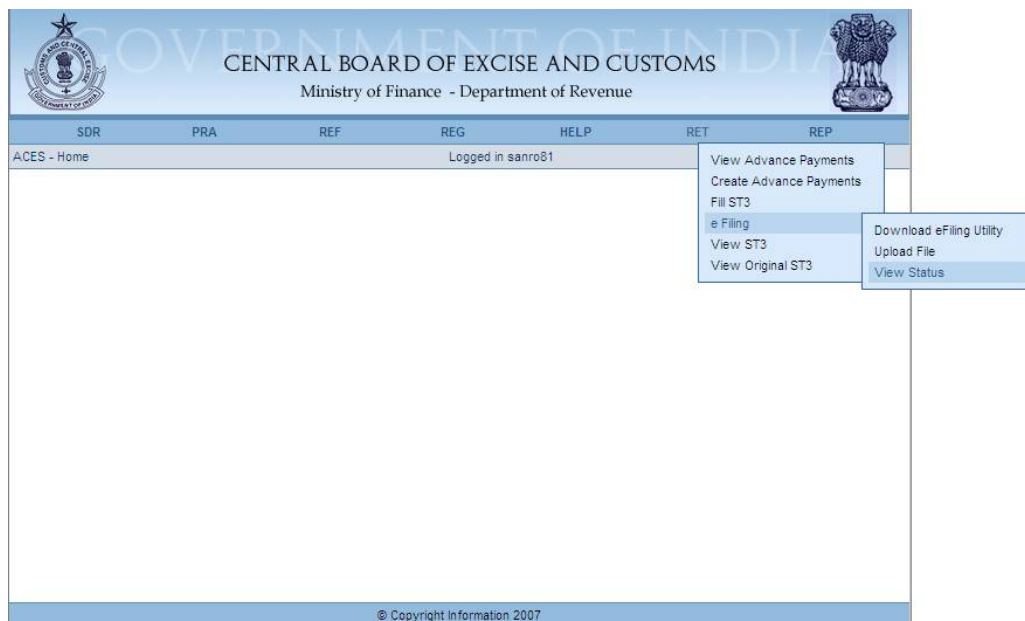


Figure – 8.8: Navigation Screen for viewing Status



Search Criteria - ST3

Registration Number :	AERPAS723DSD001	Assessee Name :	Anushree Tiwari
Month From(dd/mm/yyyy) :	01/12/2008	Month To(dd/mm/yyyy) :	19/01/2009

No Records Found

REMARKS

Status

- UPLOADED denotes that return is uploaded and under processing. Please view after sometime.
- FILED denotes that uploaded return is accepted by system.
- REJECTED denotes that return could not be processed due to errors. This return need to be corrected and uploaded again. Please click at the hyperlink to view the errors.

Figure – 8.9: Search Screen for listing up the Status

Steps to be followed:

- § Registration details and Jurisdiction of Assessee are auto-populated in this page
- § Select the 'Month From' and 'Month To', the period for which the Assessee wants to search the Status
- § Click on Search to view the status of Return(s) submitted through e-Filing
- § Click on Close to stop the action and take the user to the homepage


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 Ministry of Finance - Department of Revenue
 

SDR PRA REG REF RET HELP

eFiling status
Logged in Lalita
[Sign Out](#)

Search Criteria - ST3

Registration Number : AERPA5723DSD001	Assessee Name : Anushree Tivari
Month From(dd/mm/yyyy) : 01/12/2008	Month To(dd/mm/yyyy) : 19/01/2009

Search
 Close

Sl.No.	Returns Number	Name	Date of Filing	status
1	AERPA5723DSD001_ST3_042007	Anushree Tivari	19/01/2009	UPLOADED
2	AERPA5723DSD001_ST3_	Anushree Tivari	08/01/2009	FILED
3	AERPA5723DSD001_ST3_052007	Anushree Tivari	08/01/2009	REJECTED

REMARKS

Status

- UPLOADED denotes that return is uploaded and under processing. Please view after sometime.
- FILED denotes that uploaded return is accepted by system.
- REJECTED denotes that return could not be processed due to errors. This return need to be corrected and uploaded again. Please click at the hyperlink to view the errors.

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Figure – 8.10: Screen showing various Status

Steps to be followed:

- § Registration details and Jurisdiction of Assessee are auto-populated in this page
- § Status **Uploaded** denotes that the return is under processing by the system
- § The status **Filed** denotes that the return has been accepted by the system
- § The status **Rejected** denotes that the return during validation of Registration Number, Year or Period of Return contained errors and was rejected. Returns which are rejected can be amended and re submitted.
- § Click on the hyperlink for Return Number to see the reason of rejection of the Return

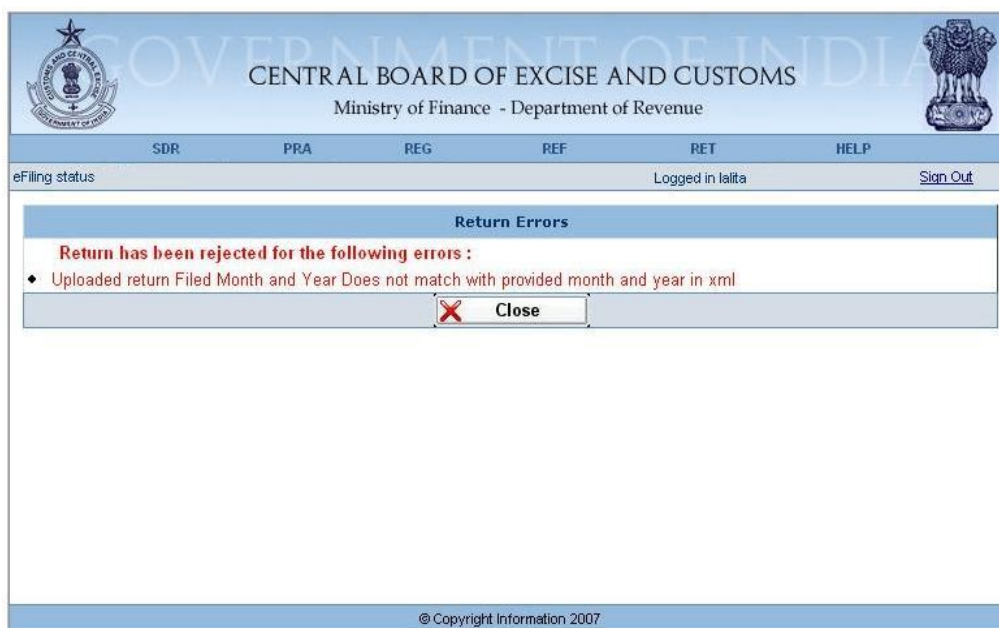


Figure – 8.11: Screen showing reason of rejection of ST3 Return by the system

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8.6 Button Descriptions

Save: Click on Save to upload the ST-3 Return File

Clear: Click on Clear to clear the contents of the fields entered

Cancel: Click on Cancel to cancel to process of uploading the return

Submit: Click on Submit to freeze the return

Modify: Click on Modify to modify the contents of the fields entered

Search: Click on Search to view the status of Return submitted

Close: Click on Close to stop the action for searching the status