

(To elicit response/Comments only)

Responses to the draft Form ST-3 may please be sent to geebeetru@rediffmail.com or cx4cbec@yahoo.co.in or faxed at 011-23092275 **by 20.10.2006.**

Disclaimer:- This Draft Form ST-3 has been put up only to elicit public response. No final decision has been taken by Government/ Board. Government/ Board will proceed further in the matter only after due examination of the responses received.

FORM ST-3

(Return under section 70 of the Finance Act)

(Please see the instructions carefully before filling the Form and ensure that these are fulfilled)

For the period (Please tick the appropriate period)

Financial Year _____

April-September

October- March

Large Taxpayer Unit (LTU) opted for (name of city)*	
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** To be filled only by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU*

1. Name of the assessee

2. STC No.

3. Computation of Service Tax (not to be filled by input service distributor)

A Name of Taxable service

B Clause No. of sub-section (105) of section 65

C Notifications availed

D Sr. No. of notification No. 1/2006-ST (If abatement claimed)

E Whether provisionally assessed 'Y/N' Prov. assessment order No. 'if any'

F Value of taxable service, service tax payable and gross amount charged (not to be filled by input service distributor)

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar	Total of columns (2) to (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(I) Service tax payable							
(a) Gross amount received/(paid [#]) in money against service provided							
(b) Gross amount received/(paid [#]) in money in advance for service to be provided							
(c) Money equivalent of considerations received/(paid [#]) in a form other than money							
(d) Amount received/(paid [#]) towards exempted service							
(e) Amount received against export of service [^]							
(f) Reimbursable amount received as/(paid to [#]) pure agent							
(g) Value of taxable service=((a+b+c)-(d+e+f))							
(h) Abatement claimed							
(i) Value on which service tax							

	is to be paid = (g-h)							
(j)	Service tax payable							
(k)	Education cess payable							
(II)	Amount charged for taxable service (billed or invoiced)							
(l)	Gross amount charged for service provided including exempted service and exported service							
(m)	Gross amount charged in advance							
(n)	Amount charged for exempted service							
(o)	Amount charged for exported service [^]							
(p)	Reimbursable amount charged as pure agent							
(q)	Amount admissible as abatement							
(r)	Net taxable amount charged on taxable service = (l+m-(n+o+p+q))							

** Assesseees liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar

Where service receiver is liable to pay service tax; ^ Not applicable to service receiver liable to pay service tax

(To be repeated for every category of taxable service provided and taxable service received on which service tax has to be paid)

4A. Service Tax, education cess and other amounts paid (not to be filled by an input service distributor)

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July / Jan	Aug/ Feb	Sept / Mar	Total of columns (2) to (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(I) Service tax and Education cess paid							
(a)	Excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules						
(b)	Excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules						
(c)	Service tax paid by CENVAT credit [^]						
(d)	Service Tax paid in cash						
(e)	Education cess paid by CENVAT credit [^]						
(f)	Education cess paid in cash						
(g)	Challan Nos. (Vide which ST and education cess paid)						
(h)	Dates of challans						
(II) Other amounts paid							
(i)	Arrears of revenue paid in cash						
(j)	Arrears of revenue paid by credit [^]						
(k)	Arrears of edu. cess paid in cash						
(l)	Arrears of edu cess paid by credit [^]						
(m)	Interest paid						
(n)	Penalty paid						
(o)	Section 73A amount paid [^]						
(p)	Any other amount (please specify)						

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

[^] Not applicable to service receiver liable to pay service tax

4B. Source documents details for entries at column 4A(I)(a), 4A(I)(b), 4A(II)(i) to (p) (to be filled only if any entry is made against S. No. (I) (a), (I)(b) and (II) (i) to (p) of table 4A above)

Source documents No.	Source documents date	Corresponding entry in table above 4A	
		S No.	Month/Quarter

5. Details of input stage CENVAT credit (not to be filled by input service distributor or service receiver liable to pay service tax)

A. Whether providing exempted service

	(1)	(2)
(a)	Whether providing any exempted or non taxable service (Y/N)	
(b)	Whether manufacturing any exempted goods (Y/N)	
(c)	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)	

B. CENVAT Credit taken and utilized

Month/Quarter**	Apr / Oct	May / Nov	June / Dec	July / Jan	Aug / Feb	Sep / Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) CENVAT Credit of Service Tax and Central Excise duty

(a) Opening balance						
(b) Credit taken,-						
(i) On inputs						
(ii) On capital goods						
(iii) On input service received directly						
(iv) From input service distributor						
(v) From inter unit transfer by a LTU*						
(vi) Total credit taken=(i+ii+iii+iv+v)						
(c) Credit utilized						
(i) For payment of service tax						
(ii) For payment of education cess on taxable service						
(iii) For payment of excise or any other duty						
(iv) On input goods and capital goods removed as such						
(v) Towards inter unit transfer of LTU*						
(vi) Total credit utilized=(i+ii+iii+iv+v)						
(d) Closing Balance of CENVAT credit=((a+b-c)						

(II) CENVAT credit of Education Cess

(a) Opening balance						
(b) Credit of education cess taken,-						
(i) On inputs						
(ii) On capital goods						
(iii) On input service received directly						
(iv) From input service distributor						
(v) From inter unit transfer by a LTU*						
(vi) Total credit of education cess taken =(i+ii+iii+iv+v)						
(c) Credit of education cess utilized						
(i) For payment of education cess on services						
(ii) For payment of education cess on goods						
(iii) On input goods and capital goods removed as such						
(iv) Towards inter unit transfer of LTU*						
(v) Total credit of education cess utilised =(i+ii+iii+iv)						
(d) Closing Balance of Education cess=(a+b-c)						

* To be filled only by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU

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

6. Credit details for input service distributor (To be filled only by an input service distributor)

	Apr / Oct	May / Nov	June / Dec	July / Jan	Aug / Feb	Sept / Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) CENVAT Credit of Service Tax and Central Excise duty

(a)	Opening balance					
(b)	Credit taken on input service					
(c)	Credit distributed					
(d)	Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
(e)	Closing balance					

(II) CENVAT credit of education Cess Credit

(a)	Opening balance of Edu. Cess credit					
(b)	Credit of education cess taken on input service					
(c)	Credit of education cess distributed					
(d)	Credit of education cess not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
(e)	Closing balance					

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.

Place:

(Name and

Signature of Assessee or

**Date:
Signatory)**

Authorized

ACKNOWLEDGEMENT

I hereby acknowledge the receipt of your ST-3 return for the period_____

Date:

Place:

(Signature of the Officer of Central Excise & Service Tax)
(With Name & Official Seal)

Instructions to fill the Form

A. General Instructions

- (i) The information which an assessee is not required to furnish may please be filled as NA. For example an input service distributor is not required to furnish information at S. No 3, 4 and 5. Similarly service receiver liable to pay service tax is not required to furnish information at S. No. 5 and 6 etc.
- (ii) If there is any change in any information as provided by the assessee in Form ST-1 and as contained in Form ST-2 issued by the department, it may please be brought to the notice of the jurisdictional Superintendent of Central Excise under an acknowledgement.
- (iii) Please indicate "NA" against that S. No. which is not applicable and indicate "nil" where there is no amount.

B. Information to be furnished in the Form

S No. in Form	Instructions
1.	Name may be filled as mentioned in the Form ST-2 issued to assessee.
2.	STC No. is 15 digit PAN based service tax code No. issued to assessee
3.	Please Note: This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee
3A/3B	Name of taxable service and their clause in sub-section (105) of section 65 are as given in the annexure to these instruction
3C	Details of notification is to be furnished in the format NN-YYYY (NN=No. of notification & YYYY=Year of issue)
3D	In case abatement is availed under notification No. 1/2006-ST, please indicate the relevant S. No. of this notification
3E	In case of provisional assessment, order No. for provisional assessment, if any, may please be furnished
3F (I)	(i) A person liable to pay service tax on quarterly basis may furnished quarter wise details instead of month wise details (ii) The service receiver liable to pay service tax, should indicate the amount paid by him to service provider
3F(I) (a)	Gross amount received (or paid in case of service receiver) against service provided is the total amount received for the particular taxable service, including amount received towards exempted service, exported service or as pure agent, excluding the service tax, education cess or any other statutory levies on provision of service and it would also include a case where service is being provided in continuous basis (<i>Please see the example below</i>)
3F(I) (b)	Gross amount received (or paid in case of service receiver) in advance is the total amount received for the particular taxable service, including amount received towards exempted service, or export of service or as pure agent, excluding the service tax, education cess or any other statutory levies before provision of service (<i>Please see the example below</i>)
3F(I) (c)	(i) Consideration received (paid in case of service receiver) other than money i.e. in an exchange service received for service or goods received for service or any other consideration received, value thereof is to be estimated in monetary terms and furnished at S.No. 3F(I)(c). (ii) 'Money' may please be understood as mentioned in section 67 of the Act. (<i>Please see the example below</i>)
3F(I) (d)	'Exempted services' are those which are exempt for the time being under a notification other than the abatements (<i>Please see the example below</i>)
3F(I) (f)	'Pure Agent' may please be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules, 2006.
3F(II)	(i) A person liable to pay service tax on quarterly basis may furnished quarter wise details instead of month wise details (ii) The service receiver liable to pay service tax, should indicate the amount billed to him to service provider.
3F(II) (I)	Gross amount charged is the gross amount billed for the particular taxable service, whether or not received, and it includes amount charged towards exempted service, exported service or the reimbursable amount charged by a pure agent, but excludes the service tax, education cess or any other statutory levies. (<i>Please see the example below</i>)

3F(II) (m)	Gross amount charged for the exempted service is the amount charged for a taxable service which is exempt for the time being under an exemption notification other than the abatement (Please see the example below)
3F(II) (o)	'Pure Agent' may please be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules, 2006.

Example: A banking and other financial service (B & FS) providers has following information to furnish in the ST-3 return, for a month namely,-

	Head	Amount Billed/invoiced (Rs) (1)	Amount received (It includes amount received for service provided earlier and any amount received as advance) (Rs) (2)
A	Gross amount for B & FS (including export, exempted service and as pure agent)already provided	12000	10000
B	Advance for services to be provided later	3000	4000
C	Export of service	2000	1500
D	Pure agent	250	500
E	Money equivalent of other consideration received	-	900
F	Interest on Financial leasing	1000	1200
G	Bill discounting and overdraft service	500	700
H	Service to Government for collection of taxes	200	300
I	Service provided in SEZ	400	600
J	B & FS received from a service provider who is outside India and doesn't have establishment in India i.e this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994		
J(i)	Bill received/Amount paid to such service provider subsequent to receipt of service	1000 (bills received in this case)	800 (amount paid to service provider)
J(ii)	Advance Bills received and advance amount paid to such service provider	750	500

Notification under which benefit of exemption is available to this assessee are:

- (i) No. 29/2004-ST w.r.t to bill discounting/overdraft
- (ii) No. 13/2004-ST w.r.t services provided to Government for collection of taxes
- (iii) No.4/2004-ST w.r.t services provided in SEZ

Abatement available to assessee :

- (a) Notif No. 14/2006-ST, abatement equal to 90% of the interest amount on financial leasing service

The entries shall be furnished by this assessee at S. No. 3 in the following manner

- ? Separate entries will be made for services received on which assessee is liable to pay service tax in terms of rule 2 (d) (iv) of the ST Rule, 1994, even though service received and provided are the same
- ? Entries for B & FS services provided by the assessee

S. No.	Information/figures furnished (as indicated in bold)	S. No.	Information/figures furnished (as indicated in bold)
3A(Service provided)	Banking & other financial services	3F (I) (g)	$= (10000 + 4000 + 900) - (1600 + 1500 + 500)$ = 11300
3B	ZM	3F (I) (h)	$= 90\% \text{ of } 1200 = \mathbf{1080}$
3C	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F (I) (i)	$= 11300 - 1080 = \mathbf{10220}$
3D	NA	3F (I) (j)	$= @12\% \text{ of } 10220 \text{ (i.e } 3F (I) (i)) = \mathbf{1226} \text{ (rounded off)}$
3E	N	3F (I) (k)	$= @2\% \text{ of } 1226 = \mathbf{25} \text{ (rounded off)}$
3F (I) (a)	10000	3F (II)	12000

		(l)	
3F (I) (b)	4000	3F (II) (m)	3000
3F (I) (c)	900	3F (II) (n)	500+200+400= 1100
3F (I) (d)	=700+300+600= 1600	3F (II) (o)	2000
3F (I) (e)	1500	3F (II) (p)	250
3F (I) (f)	500	3F (II) (q)	@ 90% of 1000= 900
		3F (II) (r)	=(12000+3000)- (1100+2000+250+900)= 10750

In respect of B & FS services received from a service provider who is outside India and doesn't have establishment in India i.e this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994, separate entries would be made at S. No.3 in the following manner

S. No.	Information/figures furnished (as indicated in bold)	S. No.	Information/figures furnished (as indicated in bold)
3A(Service received)	Banking & other financial services	3F (I) (g)	=800+500 = 1300
3B	ZM	3F (I) (h)	Nil
3C	NIL (assuming no exempted service received)	3F (I) (i)	1300
3D	NA	3F (I) (j)	=@12% of 1300= 156
3E	N	3F (I) (k)	=@2% of 156= 3 (rounded off)
3F (I) (a)	800	3F (II) (l)	1000
3F (I) (b)	500	3F (II)(m)	750
3F (I) (c)	Nil	3F (II)(n)	Nil
3F (I) (d)	Nil	3F (II) (o)	NA
3F (I) (e)	NA	3F (II) (p)	Nil
3F (I) (f)	Nil	3F (II) (q)	Nil
		3F (II) (r)	= 1000+750= 1750

4A (I)(a)	Adjustment adjustable under rule 6 (3) is such service tax amount paid earlier in respect of taxable service taxable service not provided wholly or partially by the service provider. Example: A service provider receives an advance of Rs 1000 on which he pays a service tax of Rs 120. However, he does not later on provide this service and refunds the amount to person from whom the advance was received. He can in this case adjust the ST amount of Rs 120 in any of his future liability of ST
4A(I) (b)	Adjustment adjustable under rule 6 (4A) is the such service tax amount paid earlier by an assessee having centralized registration which is in excess of the service tax liability and paid for the reasons of not receiving details of payment received towards taxable service at his r offices or premises other than the centralized registered office. Example: A service provider having centralized registration pays an amount of Rs 1000 as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs 900. In this case he has paid an excess amount of Rs 100 as service tax.. He can adjust this excess amount of Rs 100 in any of his future liability of ST,
4A(II)	Arrears of revenue mean any service tax or education cess amount payable earlier but not paid; amount pending recovery; amount pending adjudication or pending in appeals or amount arising on finalization of provisional assessment etc.
4A(II) (p)	Any other amount (S. No. 4A (II)(p)) may please be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).

4. B	<p>Against source documents, following details may be furnished, -</p> <p>? For adjustment under rule 6(3), furnish details of earlier return is from where excess amount is derived in the format YYYY-YY-I/II (YYYY-YY is the financial year and I/II is the half year for which this returns pertains i.e 2004-05-II refers II half yearly return of FY 2004-05).</p> <p>? For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules.</p> <p>For arrears, interest and penalty mention the relevant Order In Original No. or Order in Appeal No or any other order etc, if any, consequent to which the amount is being paid and the period for which interest is being paid.</p>
6	This information has to be furnished only by an input service distributor.

Clause No. (under sub section (105) of section 65)

Service	Clause No.	Service	Clause No.
Stock broking	(a)	Insurance auxiliary service (life insurance)	(zy)
Telephone connection	(b)	Rail travel agent	(zz)
Radio Paging	(c)	Storage and warehousing	(zza)
General Insurance	(d)	Business auxiliary services	(zzb)
Advertising agency	(e)	Commercial coaching or training	(zzc)
Courier	(f)	Commissioning or installation	(zzd)
Consulting Engineer	(g)	Franchise	(zze)
Custom House Agent	(h)	Internet Café	(zzf)
Steamer Agent	(i)	Maintenance or repair	(zzg)
Clearing and Forwarding Agent	(j)	Technical testing and analysis	(zzh)
Man Power Recruitment	(k)	technical inspection and certification	(zzi)
Air Travel Agent	(l)	Airport Services	(zzm)
Mandap Keeper	(m)	Air Transport of Goods	(zzn)
Tour Operator	(n)	Business Exhibition Service	(zzo)
Rent- a- Cab Operator	(o)	Goods Transport by Road	(zzp)
Architect	(p)	Construction Service	(zzq)
Interior Decorator	(q)	Intellectual Property Service	(zzr)
Management Consultant	(r)	Opinion Poll Service	(zrs)
Chartered Accountant	(s)	Outdoor Catering Service	(zzt)
Cost Accountant	(t)	Television and Radio Programme Production Service	(zzu)
Company Secretary	(u)	Survey and Exploration of Minerals	(zzv)
Real Estate Agent/Consultant	(v)	Pandal and Shamiana Service	(zzw)
Security Agency	(w)	Travel Agent	(zzx)
Credit Rating Agency	(x)	Forward Contract Brokerage Service	(zzy)
Market Research Agency	(y)	Transport through Pipeline	(zzz)
Underwriter	(z)	Site preparation	(zzza)
Scientific and technical consultancy	(za)	Dredging	(zzzb)
Photography	(zb)	Survey and map making	(zzzc)
Convention service	(zc)	Cleaning service	(zzzd)
Leased circuits	(zd)	Clubs and associations	(zzze)
Telegraph	(ze)	Packaging	(zzzf)
Telex	(zf)	Mailing list compilation and mailing	(zzzg)
Facsimile (FAX)	(zg)	Residential complex construction	(zzzh)
On-line information and database access and/ or retrieval	(zh)	Registrar to an issue	(zzzi)
Video tape production	(zi)	Share transfer agent	(zzzj)
Sound recording	(zj)	Automated teller machine operation etc	(zzzk)
Broadcasting	(zk)	Recovery agents	(zzzl)
Insurance auxiliary (General Insurance)	(zl)	Advertisement service	(zzzm)
Banking and other financial	(zm)	Sponsorship service	(zzzn)
Port Service	(zn)	International air travel	(zzzo)
Authorised service station	(zo)	Containerized rail transport	(zzzp)
Beauty parlour service	(zq)	Business support service	(zzzq)
Cargo handling	(zr)	Auction service	(zzzr)
Cable Operators	(zs)	Public relation management service	(zzzs)
Dry cleaning	(zt)	Ship management service	(zzzt)
Event Manager	(zu)	Internet telephony service	(zzzu)
Fashion designer	(zv)	Ship Cruise tour service	(zzzv)
Health Club and Fitness Centres	(zw)	Credit/debit/charged card etc.	(zzzw)
Life Insurance Service	(zx)		