

POWER OF SIMPLICITY

Sample Reports of Service Tax

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Service Tax Reports

1.1 Service Tax Computation

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Computation

#56 M.G. R Banga	ces (P) Ltd. /1 Road alore		
Service Tax C 1-Sep-2012 to	Computation 30-Sep-2012		
Particulars	Total	Assessable	Page 1 Tax Amount
A. Input Credit	8,66,867.00	7,34,128.70	90,738.30
Current Period Previous Period	8,66,867.00	7,34,128.70	90,738.30
B. Service Tax Payable	30,98,884.00	26,99,049.49	3,33,602.51
Current Period Previous Period	30,98,884.00	26,99,049.49	3,33,602.51
C. Service Tax Payments / Credit Adjustments			40,099.55
G.A.R. 7 Payments CENVAT Credit Adjustment Adjustment towards Advance Tax paid Other Adjustments			8,658.16 18,540.00 7,951.23 4,950.16
D. Balance Service Tax Payable (B-C)			2,93,502.96
E. Refund of Service Tax Input Credit			
F. Balance Available Credit			79,247.07
Advance Tax Paid Service Tax Credit CENVAT Credit			7,048.77 90,738.30 18,540.00
G. Service Tax Adjusted Towards Excise Payable			
H. Other Payments			5,800.00
Arrears Interest			5,000.00 800.00





1.2 Service Tax Payables

1.2.1 Bill Date wise

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Bill Date wise > press F2:Period (to change the period)

		Cr	ystal Services (P) #56/1 M.G. Road <u>Bangalore</u>	Ltd.				
		:	Service Tax Paval	ble				
			Bill Date - wise					
			1-Anr-2012 to 8- Jan-201	13				
Type of Bi	ills : Realised Bil	Is						Page 1
Date	Ref. No.	Party's Name	Category	Bill Amount	Total Tax	Realised Amount	Total Tax Payable	Balance to be Paid
2-Sep-2012	Jrnl/2-1	Kamal Advertisers	Taxable Service	56,180.00	6,180.00	56,180.00	6,180.00	6,180.00
7-Sep-2012	Sale/4-1	Kamal Advertisers	Taxable Service	44,944.00	4,944.00	44,944.00	4,944.00	4,944.00
10-Sep-2012	Rept/1-1	Sahakar Creations	Taxable Service	3,93,260.00	43,260.00	3,93,260.00	43,260.00	43,260.00
10-Sep-2012	Sale/5-1	Cash	Taxable Service	11,23,600.00	1,23,648.00	11,23,600.00	1,23,648.00	77,729.84
12-Sep-2012	Rept/2-1	Sahakar Creations	Taxable Service	1,51,686.00	16,686.00	1,51,686.00	16,686.00	16,686.00
13-Sep-2012	Rept/3-1	Matrix Ad	Taxable Service	25,550.00	2,810.59	25,550.00	2,810.59	2,810.59
14-Sep-2012	Sale/6-2	Matrix Ad	Taxable Service	74,450.00	8,189.76	74,450.00	8,189.76	238.53
16-Sep-2012	Sale/7-1	Matrix Ad	Taxable Service	22,472.00	2,472.00	22,472.00	2,472.00	2,472.00
20-Sep-2012	Sale/9-1	TechMagic Creations	Taxable Service	1,32,978.00	12,978.00	1,32,978.00	12,978.00	12,978.00
4-Oct-2012	Sale/10-1	Mayank Creations	Taxable Service	2,80,900.00	30,900.00	2,80,900.00	30,900.00	30,900.00
8-Jan-2013	Jrnl/14-1	Secondary Education Cess @ 1%	Taxable Service					216.00
8-Jan-2013	Jrnl/14-1	Education Cess @ 2%	Taxable Service					432.00
8-Jan-2013	Jrnl/14-1	Service Tax @ 12%	Taxable Service					21,600.00
	Total			23,06,020.00	2,52,068.35	23,06,020.00	2,52,068.35	2,20,446.96

Figure 1.2 Service Tax Payable - Bill Date wise



Bill Date wise (Detailed)

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Bill Date wise > press F2:Period (to change the period) > press <u>F1</u>: Detailed

				Crystal Services (P) #56/1 M.G. Road <u>Bangalore</u>	Ltd.					
				Service Tax Payal	ble					
				Bill Date - wise						
				1-Apr-2012 to 8- Jan-20	13					
				1747 2012 10 0 0011 20						
Type of Bills	: F	Realised Bills								Page 1
Date Ref.	No.			Party's Name	Category	Bill Amount	Total Tax	Realised	Total Tax	Balance to
								Amount	Payable	be Paid
2-Sep-2012 Irol	/2.1			Kamal Advertisers	Tavable Service	56 180 00	6 190 00	58 180 00	6 180 00	6 180 00
2-Sep-2012 Jilli 2-Sep-2012	Journal	2	6 180 00	Kamai Auveniseis	Taxable Service	50,180.00	0,180.00	50,180.00	0,180.00	0,180.00
7-Sep-2012 Sale	e/4-1	-	-,	Kamal Advertisers	Taxable Service	44,944,00	4,944.00	44,944,00	4,944.00	4.944.00
7-Sep-2012	Sales	4	50,000.00							
10-Sep-2012 Rop	t/1-1			Sahakar Creations	Taxable Service	3,93,260.00	43,260.00	3,93,260.00	43,260.00	43,260.00
10-Sep-2012	Receipt	1	3,50,000.00							
10-Sep-2012 Sale	e/5-1			Cash	Taxable Service	11,23,600.00	1,23,648.00	11,23,600.00	1,23,648.00	77,729.84
10-Sep-2012	Sales	5	11,23,600.00							
30-Sep-2012	Journal	10	4,805.98							
1-Oct-2012	Journal	11	18,000.00							
4-Oct-2012	Journal	12	21,600.00							
12-Sep-2012 Rop	t/2-1			Sahakar Creations	Taxable Service	1,51,686.00	16,686.00	1,51,686.00	16,686.00	16,686.00
12-Sep-2012	Receipt	2	1,35,000.00							
300 Hrs	Sen	/ice Hours 4	50.00/Hrs							
13-Sep-2012 Rop	t/3-1			Matrix Ad	Taxable Service	25,550.00	2,810.59	25,550.00	2,810.59	2,810.59
13-Sep-2012	Receipt	3	22,739.41							
14-Sep-2012	Sales	6	97,189.41							
14-Sep-2012 Sale	e/6-2			Matrix Ad	Taxable Service	74,450.00	8,189.76	74,450.00	8,189.76	238.53
14-Sep-2012	Sales	6	97,189.41							
29-Sep-2012	Journal	8	7,951.23							
16-Sep-2012 Sale	e/7-1			Matrix Ad	Taxable Service	22,472.00	2,472.00	22,472.00	2,472.00	2,472.00
16-Sep-2012	Sales	7	3,89,972.00							
20-Sep-2012 Sale	e/9-1			TechMagic Creation	s Taxable Service	1,32,978.00	12,978.00	1,32,978.00	12,978.00	12,978.00
20-Sep-2012	Sales	9	1,32,978.00							
4-Oct-2012 Sale	e/10-1			Mayank Creations	Taxable Service	2,80,900.00	30,900.00	2,80,900.00	30,900.00	30,900.00
4-Oct-2012	Sales	11	2,80,900.00							
8-Jan-2013 Jrnl	/14-1			Secondary Education Cess @ 1	Taxable Service					216.00
8-Jan-2013	Journal	14	21,600.00							
8-Jan-2013 Jrnl	/14-1			Education Cess @ 25	6 Taxable Service					432.00
8-Jan-2013	Journal	14	21,600.00							
8-Jan-2013 Jrnl	/14-1			Service Tax @ 12%	Taxable Service					21,600.00
8-Jan-2013	Journal	14	21,600.00							
Tot	tal					23,06,020.00	2,52,068.35	23,06,020.00	2,52,068.35	2,20,446.96

Figure 1.3 Service Tax Payable – Bill Date wise (Detailed)



1.2.2 Realisation Date wise

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Realisation Date wise > press F2:Period (to change the period)

			Crystal Servi e #56/ M.G. R <u>Banga</u>	ces (P) Ltd. 1 toad lore					
			Service Tax Realisation I 1-Apr-2012 to 2	k Payable Date-wise ^{10-Sep-2012}					
									Page 1
Date	Vch Type	Vch No.	Party's Name	Category	Realised Amount	Realised Assessable	Total Tax Payable	Paid / Adjusted	Balance To Be Paid
						Value		-	
2-Sep-2012	Journal	2	Kamal Advertisers	Taxable Service	56,180.00	Value 50,000.00	6,180.00		6,180.00
2-Sep-2012 7-Sep-2012	Journal Sales	2 4	Kamal Advertisers Kamal Advertisers	Taxable Service Taxable Service	56,180.00 44,944.00	Value 50,000.00 40,000.00	6,180.00 4,944.00		6,180.00 4,944.00
2-Sep-2012 7-Sep-2012 10-Sep-2012	Journal Sales Receipt	2 4 1	Kamal Advertisers Kamal Advertisers Sahakar Creations	Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00	Value 50,000.00 40,000.00 3,50,000.00	6,180.00 4,944.00 43,260.00		8,180.00 4,944.00 43,260.00
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012	Journal Sales Receipt Sales	2 4 1 5	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash	Taxable Service Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00 11,23,600.00	Value 50,000.00 40,000.00 3,50,000.00 10,00,000.00	6,180.00 4,944.00 43,260.00 1,23,600.00	45,918.16	6,180.00 4,944.00 43,260.00 77,681.84
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012 12-Sep-2012	Journal Sales Receipt Sales Receipt	2 4 1 5 2	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,686.00	Value 50,000.00 40,000.00 3,50,000.00 10,00,000.00 1,35,000.00	6,180.00 4,944.00 43,260.00 1,23,600.00 16,686.00	45,918.16	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012 12-Sep-2012 13-Sep-2012	Journal Sales Receipt Sales Receipt Receipt	2 4 1 5 2 3	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations Matrix Ad	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	58,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,686.00 25,550.00	Value 50,000.00 40,000.00 3,50,000.00 10,00,000.00 1,35,000.00 22,739.41	6,180.00 4,944.00 43,260.00 1,23,600.00 16,686.00 2,810.59	45,918.16	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00 2,810.59
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012 12-Sep-2012 13-Sep-2012 14-Sep-2012	Journal Sales Receipt Sales Receipt Receipt Sales	2 4 1 5 2 3 6	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations Matrix Ad Matrix Ad	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	58,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,686.00 25,550.00 74,450.00	Value 50,000.00 40,000.00 3,50,000.00 10,00,000.00 1,35,000.00 22,739.41 66,260.24	6,180.00 4,944.00 43,260.00 1,23,600.00 16,686.00 2,810.59 8,189.76	45,918.16	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00 2,810.59 238.53
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012 12-Sep-2012 13-Sep-2012 14-Sep-2012 16-Sep-2012	Journal Sales Receipt Sales Receipt Receipt Sales Sales	2 4 1 5 2 3 6 7	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations Matrix Ad Matrix Ad Matrix Ad	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,688.00 25,550.00 74,450.00 22,472.00	Value 50,000.00 40,000.00 3,50,000.00 10,00,000.00 1,35,000.00 22,739.41 66,260.24 20,000.00	6,180.00 4,944.00 1,23,600.00 16,686.00 2,810.59 8,189.76 2,472.00	45,918.18	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00 2,810.59 238.53 2,472.00
2-Sep-2012 7-Sep-2012 10-Sep-2012 12-Sep-2012 13-Sep-2012 14-Sep-2012 16-Sep-2012 20-Sep-2012	Journal Sales Receipt Sales Receipt Sales Sales Sales	2 4 5 2 3 6 7 9	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations Matrix Ad Matrix Ad Matrix Ad TechMagic Creations	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,688.00 25,550.00 74,450.00 22,472.00 1,32,978.00	Value 50,000.00 40,000.00 3,50,000.00 1,35,000.00 22,739.41 66,260.24 20,000.00 1,05,000.00	6,180.00 4,944.00 43,260.00 1,23,600.00 16,686.00 2,810.59 8,189.76 2,472.00 12,978.00	45,918.18 7,951.23	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00 2,810.59 238.53 2,472.00 12,978.00
2-Sep-2012 7-Sep-2012 10-Sep-2012 10-Sep-2012 12-Sep-2012 13-Sep-2012 14-Sep-2012 16-Sep-2012 20-Sep-2012	Journal Sales Receipt Sales Receipt Sales Sales Sales Total	2 4 5 2 3 6 7 9	Kamal Advertisers Kamal Advertisers Sahakar Creations Cash Sahakar Creations Matrix Ad Matrix Ad Matrix Ad TechMagic Creations	Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service Taxable Service	56,180.00 44,944.00 3,93,260.00 11,23,600.00 1,51,686.00 25,550.00 74,450.00 72,472.00 1,32,978.00 20,25,120.00	Value 50,000.00 40,000.00 3,50,000.00 1,35,000.00 22,739.41 66,260.24 20,000.00 1,05,000.00 17,88,999.65	6,180.00 4,944.00 43,260.00 1,23,600.00 16,686.00 2,810.59 8,189.76 2,472.00 12,978.00 2,21,120.35	45,918.16 7,951.23 53,869.39	6,180.00 4,944.00 43,260.00 77,681.84 16,686.00 2,810.59 238.53 2,472.00 12,978.00 1,67,250.96

Figure 1.4 Service Tax Payable - Realisation Date Wise



1.2.3 Tax on Services Received

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Tax on Services Received > press F2:Period (to change the period) > press <u>F1</u>: Detailed

					Crystal	Services (P) #56/1 M.G. Road Bangalore	Ltd.						
					Tax on S	Services Rece	eived						
					1-Apr-2	2012 to 31-Jan-20	13						
													Page 1
Type of Bills		: Party Paid Bill	5										
Date	Ref. No.					Party's Name	Category	Bill Amount	Total Tax	Paid	Total Tax Ravable	Balance to	Input Credit
										Amount	гауаре	Deraiu	Available
25-Sep-2012	2 Purc/8-1					SR Road Lines	Taxable Service	40,000.00	4,944.00	40,000.00	4,944.00	4,944.00	
	25-Sep-2012	Purchase	8	40,000.00									
	25-Sep-2012	Payment	4	40,000.00			1						
	25-Sep-2012	Journal	7	4,800.00									
	Total							40,000.00	4,944.00	40,000.00	4,944.00	4,944.00	
							1					· · · ·	

Figure 1.5 Service Tax Payable - Tax on Services Received

1.2.4 Import of Services

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Import of Services > press F2:Period (to change the period) > press F1: Detailed

				Crystal	Services (P) I #56/1 M.G. Road Bangalore	Ltd.						
				Impo	ort of Services	6						
				1-Apr-2	012 to 31-Jan-201	3						
Type of Bills	: Party Paid Bil	s										Page 1
Type of Bills Date Ref. No.	: Party Paid Bil	ls			Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Tax Payable	Balance to be Paid	Page 1 Input Credit Available
Type of Bills Date Ref. No. 19-Sep-2012 Puro/5-1	: Party Paid Bil	ls			Party's Name Townscape Architects	Category Taxable Service	Bill Amount 8,00,000.00	Total Tax 98,880.00	Paid Amount 8,00,000.00	Total Tax Payable 98,880.00	Balance to be Paid 98,880.00	Page 1 Input Credit Available
Type of Bills Date Ref. No. 19-Sep-2012 Puro/5-1 (5-Sep-2012)	: Party Paid Bil	ls 5	8,00,000.00		Party's Name Townscape Architects	Category Taxable Service	Bill Amount 8,00,000.00	Total Tax 98,880.00	Paid Amount 8,00,000.00	Total Tax Payable 98,880.00	Balance to be Paid 98,880.00	Page 1 Input Credit Available
Type of Bills Date Ref. No. 19-Sep-2012 Puro/5-1 19-Sep-2012 20-Sep-2012 20-Sep-2012 20-Sep-2012	Purchase	5 3	8,00,000.00		Party's Name Townscape Architects	Category Taxable Service	Bill Amount 8,00,000.00	Total Tax 98,880.00	Paid Amount 8,00,000.00	Total Tax Payable 98,880.00	Balance to be Paid 98,880.00	Page 1 Input Credit Available
Type of Bills Date Ref. No. 19-Sep-2012 Puro/5-1 19-Sep-2012 20-Sep-2012 20-Sep-2012 20-Sep-2012	: Party Paid Bil Purchase Payment Journal	5 3 5	8,00,000.00 8,00,000.00 98,880.00		Party's Name Townscape Architeds	Category Taxable Service	Bill Amount 8,00,000.00	Total Tax 98,880.00	Paid Amount 8,00,000.00	Total Tax Payable 98,880.00	Balance to be Paid 98,880.00	Page 1 Input Credit Available

Figure 1.6 Service Tax Payable - Import of Services



1.3 Input Credit Summary

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Input Credit > Summary > press F2:Period (to change the period) > press <u>F1</u>: Detailed

			Crystal Se M.I Ba	rvices (P) Ltd. #56/1 G. Road ingalore					
			Input Cre	dit Summary					
			(See Sub-	rule(4) of rule 5)					
			Return under rule 5 of the	Service Tax Credit I	Rules 2002				
			1-Sep-2012	to 30-Sep-2012					
				1000 000 2012					
T (Dilla									Page 1
Type of Bills : All Bills									
Date Ref. No.			Party's Nan	ne Category	Bill Amount	Total Tax	Paid	Total Input	Balance Input Credit
							Amount	Crean	input creat
2-Sep-2012 Jrnl/3-1	-		Matrix Ad	Taxable Service	1,12,360.00	12,360.00	1,12,360.00	12,360.00	12,360.00
2-Sep-2012 Journal	3	12,360.00							
4-Sep-2012 Puro/2-1			Ram Agency	Taxable Service	33,708.00	3,708.00	10,000.00	3,708.00	3,708.00
4-Sep-2012 Purchase	2	33,708.00							
4-Sep-2012 Payment	2	10,000.00							
Canara Bank / 4-Sep-2012	/ 005294								
6-Sep-2012 Puro/3-1			Ram Agency	Taxable Service	22,472.00	2,472.00		2,472.00	2,472.00
6-Sep-2012 Purchase	3	22,472.00							
10-Sep-2012 Jrnl/4-1			Ajay Tours	Taxable Service	92,135.20	10,135.20		10,135.20	10,135.20
10-Sep-2012 Journal	4	82,000.00							
10-Sep-2012 Purc/4-1			Cash	Taxable Service	4,49,440.00	49,440.00	4,49,440.00	49,440.00	49,440.00
10-Sep-2012 Purchase	4	4,49,440.00							
19-Sep-2012 Puro/5-1			Townscape Ard	nitects Taxable Service	8,00,000.00		8,00,000.00		
19-Sep-2012 Purchase	5	8,00,000.00							
20-Sep-2012 Payment	3	8,00,000.00							
Canara Bank / 20-Sep-2012	2/758695								
20-Sep-2012 Journal	5	98,880.00							
21-Sep-2012 Jrnl/6-1			Candice Agend	y Taxable Service	62,224.80	2,224.80		2,224.80	2,224.80
21-Sep-2012 Journal	6	60,000.00							
21-Sep-2012 Puro/6-1			Ram Agency	Taxable Service					
21-Sep-2012 Purchase	6	33,708.00							
23-Sep-2012 Debit Note	1	33,708.00							
24-Sep-2012 Puro/7-1			Sampath Assoc	ciates Taxable Service	94,527.00	10,398.30	9,453.00	10,398.30	10,398.30
24-Sep-2012 Purchase	7	85,074.00							
(Voucher having TDS am	ount)								
25-Sep-2012 Purc/8-1			SR Road Lines	Taxable Service	40,000.00		40,000.00		
25-Sep-2012 Purchase	8	40,000.00							
25-Sep-2012 Payment	4	40,000.00							
Canara Bank / 25-Sep-2012	/ 748595	4 000 00							
20-Sep-2012 Journal	/	4,800.00			47.00.007.00	00 700 00	44.04.050.00	00 700 00	00 700 00
Iotai					17,05,857.00	90,738.30	14,21,253.00	90,738.30	90,738.30

Figure 1.7 Input Credit Summary



1.4 Input Credit - Reversal Details

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Input Credit > Reversal Details

	Crys	tal Services (P) Ltd.				
	-	#56/1					
		M G Road					
		Bangalore					
		<u> </u>					
	Input C	redit Reversa	al Details				
	Input C 1-A	pr-2012 to 30-Sep-	-2012				
	Input C 1-A	pr-2012 to 30-Sep	-2012				Baga 1 (A)
Credit Utilised But Payment No	Input C 1-A	pr-2012 to 30-Sep	-2012				Page 1 (A)
Credit Utilised But Payment Not Bill Date Ref. No.	Input C 1-A Made- Overdue more than 3 Mor Party's Name	pr-2012 to 30-Sep-	al Details -2012 Bill Value	Billed	Availed	Utilised	Page 1 (A)
Credit Utilised But Payment Not Bill Date Ref. No.	Input C 1-A Made- Overdue more than 3 Mor Party's Name	pr-2012 to 30-Sep-	Bill Value	Billed Assessable	Availed Input Credit	Utilised Input Credit	Page 1 (A) Input Credit Need To Be
Credit Utilised But Payment Not Bill Date Ref. No.	Input C 1-A Made- Overdue more than 3 More Party's Name	ths	Bill Value	Billed Assessable Value	Availed Input Credit	Utilised Input Credit	Page 1 (A) Input Credit Need To Be Reversed
Credit Utilised But Payment No Bill Date Ref. No. 1-Aug-2012 Puro/1-1	Made- Overdue more than 3 More Party's Name Ram Agency	ths Category Taxable Service	al Details -2012 Bill Value 67,416.00	Billed Assessable Value 60,000.00	Availed Input Credit 7,416.00	Utilised Input Credit 7,416.00	Page 1 (A) Input Credit Need To Be Reversed 7,418.00

Figure 1.8 Input Credit - Reversal Details

Crystal Services (P) Ltd. #56/1 M.G. Road Bangalore		
Input Credit Reversal Details 1-Apr-2012 to 30-Sep-2012		
Credit Utilised But Payment Not Made- Overdue more than 3 Months		Page 1 (B
Bill Date Ref. No.	Balance Input Credit	Pending From No. of Days
1-Aug-2012 Purc/1-1		60 Days

Figure 1.9 Input Credit - Reversal Details



1.5 ST3 Report

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > ST3 > Report (select the period)

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	FORM ST-3
(1	Return under section 70 of the Finance Act, 1994)
	[ORIGINAL / REVISED RETURN]
	Financial Year 2012-13
For the period	
✓ April-September	October-March
1A. Has the assessee opted to operat	e as Large Taxpayer No
(As defined under Rule 2 (ea) of the Central Exci	se Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)
1B. If reply to column "1A" is 'yes', n	ame of Large Taxpayer Unit (LTU) opted for
2A. Name of the assessee	Crystal Services (P) Ltd.
2B. STC No.	ASDCE1588PST001
2C. Premises code No.	SC0500012
2D. Constitution of assessee	
(i) Individual / Proprietary	
(ii) Partnership	
(iii) Registered Public Ltd Company	
(iv) Registered Private Ltd Company	
(v) Registered Trust	
(vi) Society/Co-op Society	
(vii) Other	





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xem	inted Service						
<u></u>							
2.	Assessee is liable to pay Service Tax on this taxable s	service as,-					
	(i) a service provider; or						Yes
	(ii) a service receiver liable to make payment of Service	Гах					No
3.	Sub-clause No. of clause(105) of section 65						
1.	Has the assessee availed benefit of any exemption no	tification ('Y	'N')				No
2.	If reply to column "C1" is 'Yes', please furnish notifica	tion nos.					
).	If abatement is claimed as per notification no. 1/2006- abatement is claimed	ST, please fi	ırnish Sr. No	o. in the notif	fication un	der which su	ch
1.	Whether provisionally assessed ('Y/N')	2. Prov. a	ssessment	order No. ('i	f any')		
•	Value of taxable service, service tax payable and gros	s amount cl	narged				
	Month / Quarter	April	May	June	July	August	Septemb
///	(1)	(2)	(3)	(4)	(5)	(6)	(\prime)
(a)	Cross amount received / (naid) in money						
(a)	(i) against service provided			1		5 00 000 00	
	(ii) in advance for service to be provided					0,00,000.00	
(b)	Money equivalent of considerations received / (paid) in a form other than money						
(c)	Value on which Service Tax is exempt / not payable						
(-/	(i) Amount received against export of service						
	(ii) Amount received / (paid) towards exempted service					5,00,000.00	
	(other than export of service, i.e., (i) above)						
	(iii) Amount received as / (paid to) pure agent						
(d)	Abatement amount claimed						
(e)	Taxable value = (a+b) minus (c+d)						
(f)	Service Tax rate wise break-up of taxable value = (e)						
	(i) Value on which Service Tax is payable @ 5%						
	(ii) Value on which Service Tax is payable @ 8%						
	(iii) Value on which Service Tax is payable @ 10%						
	(iv) Value on which Service Tax is payable @ 12%						
	(v) other rate, if any						
(g)	Service Tax Payable = $(5\% \text{ of } f(i) + 8\% \text{ of } f(ii) + 10\% \text{ of } f(ii) + 12\% \text{ of } f(ii) + f(y)X \text{ other rate})$						
(h)	Education Cess payable = $(@2\% \text{ of Service Tax})$						
(i)	Secondary and Higher Education Cess payable = (
	@1% of Service Tax)						
(II)	Taxable amount charged						
(j)	Gross amount for which bills / invoices / challans are					5,00,000.00	
	issued relating to service provided / to be provided (
	including export of service and exempted service)						
(k)	Money equivalent of other consideration charged, if						
-	any, in a form other than money						
(I)	provided						
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (I)					5,00,000.00	
	above)						
				1		1	
(n)	Amount charged as pure agent						

Figure 1.11 Form ST-3



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3. (Computation of Service Tax						
A1. I	Name of Taxable service						
Taxal	ble Service						
A2.	Assessee is liable to pay Service Tax on this taxable	service as					
	(i) a service provider or	,					Yes
	(ii) a service receiver liable to make navment of Service	Тах					No
	(ii) a service receiver habe to make payment of dervice	Tax					140
в.	Sub-clause No. of clause(105) of section 65						
C1.	Has the assessee availed benefit of any exemption no	otification ('Y	/N')				No
C2.	If reply to column "C1" is 'Yes', please furnish notifica	tion nos.					
D.	If abatement is claimed as per notification no. 1/2006- abatement is claimed	ST, please fi	ırnish Sr. No	o. in the noti	fication un	der which su	ch
E1.	Whether provisionally assessed ('Y/N')	2. Prov. a	ssessment	order No. ('	if any')		
F	Value of taxable service, service tax payable and gros	ss amount cl	narged				
	Month / Quarter	April	May	June	July	August	Septembe
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>()</u>	Service Tax Payable						
(a)	Gloss amount received / (paid) in money			1		7 50 000 00	10 71 960 9
	(i) against service provided					7,50,000.00	62 700 2
(b)	Money equivalent of considerations received / (naid) in					-	02,709.2
(0)	a form other than money						
(c)	Value on which Service Tax is exempt / not payable						
(0)	(i) Amount received against export of service						1.50.000.0
	(ii) Amount received / (paid) towards exempted service						
	(other than export of service, i.e., (i) above)						
	(iii) Amount received as / (paid to) pure agent						
(d)	Abatement amount claimed						
(e)	Taxable value = (a+b) minus (c+d)					7,50,000.00	9,84,049.4
(f)	Service Tax rate wise break-up of taxable value = (e)				-		
	(i) Value on which Service Tax is payable @ 5%						
	(ii) Value on which Service Tax is payable @ 8%						
	(iii) Value on which Service Tax is payable @ 10%						
	(iv) Value on which Service Tax is payable @ 12%					7,50,000.00	9,69,049.4
	(v) other rate, if any						
(g)	Service Tax Payable = $(5\% \text{ of } f(i) + 8\% \text{ of } f(ii) + 10\% \text{ of } f(iii) + 12\% \text{ of } f(iv) + f(v)X \text{ other rate})$					90,000.00	1,16,285.9
(h)	Education Cess payable = (@2% of Service Tax)					1.800.00	2.325.7
(i)	Secondary and Higher Education Cess payable = (900.00	1,162.8
	@1% of Service Tax)						
(11)	Taxable amount charged						
(j)	Gross amount for which bills / invoices / challans are					7,50,000.00	10,93,999.0
	issued relating to service provided / to be provided (
0.0	Including export of service and exempted service)					_	
(K)	money equivalent of other consideration charged, if						
70	Amount charged for expected consider provided / to be						1 50 000/
(I)	provided						1,00,000.0
	Amount charged for exempted service provided / to be						
(m)	provided (other than export of service given at (I)						
(m)	provided (other than export of service given at (I) above) Amount charged as pure agent						15 000 0
(m) (n)	provided (other than export of service given at (I) above) Amount charged as pure agent Amount claimed as Abatement						15,000.0

Figure 1.12 Form ST-3



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	Month / Quarter	April	May	June	July	August	Septembe
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance						15.000.00
(b)	Challan Nos.						45684
(c)	Challan Dates					+	3-0ct-201
4A.	Service Tax, Education Cess and other amounts paid						
	Month / Quarter	April	May	June	July	August	Septembe
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1)	Service Tax, Education Cess, Secondary and Higher Ed	ducation Ces	ss pald				
(a)	Service Tax Paid						
	(i) In cash					82,800.00	8,405.9
	(II) by CENVAT Credit					7,200.00	
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						7,951.2
	(III) by adjustment of excess amount paid earlier and					+	4,805.9
	adjusted in this period under Rule 6(3) of ST Rules						
	(IV) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule $\delta(4A)$ of ST Rules						
(b)	Education Cess Paid						
	(I) In cash					1,656.00	168.1
	(II) by CENVAT Credit					144.00	
	(IIa) by adjustment of amount earlier paid in advance						
	and adjusted in this period under rule 6 (1A)						
	(III) by adjustment of excess amount paid earlier and						96.1
	adjusted in this period under Rule 6(3) of ST Rules						
	(IV) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(4A) of ST Rules						
(C)	Secondary and Higher Education Cess Paid -						
	(I) In cash					828.00	84.0
	(II) by CENVAT Credit					72.00	
	(IIa) by adjustment of amount earlier paid in advance						
	and adjusted in this period under rule 6 (1A)						
	(III) by adjustment of excess amount paid earlier and						48.0
	adjusted in this period under Rule 6(3) of ST Rules						
	(IV) by adjustment of excess amount paid earlier and						
	adjusted in this period drider Rule 0(4A) of ST Rules						
(d)	Other Amounts Pald						
	(I) Arrears of revenue paid in cash						5,000.0
	(II) Arrears of revenue paid in credit						
	(III) Arrears of Education Cess paid in cash					<u> </u>	
	(IV) Arrears of Education Cess paid in credit						
	(v) Arrears of Sec & Higher Edu Cess paid in cash						
	(vi) Arrears of Sec & Higher Edu Cess paid in credit						800.0
	(vii) Interest pald					+	800.0
	(iv) Section 734 amount hald					+	
	(iv) occupiti i on amount para						

Figure 1.13 Form ST-3



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(a)									
	Challan Nos		i)					658274	569874
			ii)						852745
			iii)						456847
			iv)						
(b)	Challans Date	(i)					4-Sep-2012	30-Sep-2012
	İ	1	ii)						30-Sep-2012
	ĺ		iii)						3-0ct-2012
	l		iv)						
4B.	Source documents (d)(i) to (vii)	s details for entries at column 4	A(I)(a) (iii), 4	4A(I)(a) (iv), 4A(l))(b)(iii), 4A(l)	(b) (iv), 4A(l)	(c) (iii), 4A(l)(c) (iv), 4A(I)
	Entry in table	4A above	Source doo	umen	ts No. / Pe	riod	Source	documents	date
	SI. NO.	Month / Quarter							
4C. 5.	Details of amount of Details of input sta	of Service Tax payable but not j	aid as on 1	the las	t day of th	e period for	which retur	n is filed	
JA.	whether the asses	(4)		vice of	evenible	u yoous			
	Whather providing	(1)					<i>r</i>	2)	
(a)	vvneuler providing	any exempted or non taxable :	service ('Y/N	1.)			(2	2)	
(a) (b)	Whether manufact	(1) any exempted or non taxable s turing any exempted goods ('Y/	service ('Y/N N')	1')			(2	2)	
(a) (b) (c)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule	(1) any exempted or non taxable : turing any exempted goods ('Y/ iove is yes, whether maintainin iption of input service and inpu e, 2004)	service ('Y/N N') g separate t goods (ref	l') accou er to r	nt for ule 6 (2) o	f	(;	2)	
(a) (b) (c) (d)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule	(1) any exempted or non taxable : turing any exempted goods ("Y) tove is yes, whether maintainin uption of input service and inpu e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules	service ('Y/N N') g separate t goods (ref which optic , 2004	l') accou fer to r on is be	nt for ule 6 (2) o eing	f	(;	2)	
(a) (b) (c) (d)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of ex	(1) any exempted or non taxable : turing any exempted goods ('Y) tove is yes, whether maintainin uption of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or	service ('Y/N N') g separate t goods (ref which optic , 2004 ue of exem	l') accou er to r on is be pted ge	nt for ule 6 (2) o eing poods and f	f 8	(;	2)	
(a) (b) (c) (d)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of e) (ii) Opted to pay an and input services provision of exemption	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin uption of input service and inpu e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted	service ('Y/N N') g separate t goods (ref which optic , 2004 ue of exem Credit attril acture of ex	d') accou fer to r on is be pted ge butable cempte	nt for ule 6 (2) o eing boods and a e to inputs ed goods o	f 8 3 5	(;	2)	
(a) (b) (c) (d) 5AA.	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of ex (ii) Opted to pay an and input services provision of exempt	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin uption of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem credit attril acture of ex dit Rules, 2	l') accou fer to r on is be pted ge butable cempte 004	nt for ule 6 (2) o eing bods and t e to inputs ed goods o	f 8 8 6 0	(;	2)	
(a) (b) (c) (d) 5AA.	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of exercises provision of exempt Amount payable un	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted moder rule 6 (3) of the Cenvat Credit Month / Quarter	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem Credit attril acture of ex dit Rules, 2	l') accou er to r on is be pted ge butable empte 004 ril	nt for ule 6 (2) o eing bods and t e to inputs ed goods o May	f 8 9 or June	(;	2)	September
(a) (b) (c) (d) 5AA.	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of exercises provision of exemp Amount payable un	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted ander rule 6 (3) of the Cenvat Credit Month / Quarter (1)	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem Credit attril acture of ex dit Rules, 2	accou er to r on is be pted ge butable cempte 004 ril	nt for ule 6 (2) o eing bods and t e to inputs ed goods o May (3)	f 8 5 5 0 7 June (4)	(;	2) August (6)	September (7)
(a) (b) (c) (d) 5AA. (a)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an and input services provision of exempted Value of exempted	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted ander rule 6 (3) of the Cenvat Credit Month / Quarter (1) goods cleared	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem Credit attril acture of ex dit Rules, 2	l') accou fer to r on is be pted ge butable cempte cempte 004 ril 2)	nt for ule 6 (2) o eing bods and t e to inputs ed goods o May (3)	f 8 5 5 7 June (4)	(;	2) August (6)	September (7)
(a) (b) (c) (d) 5AA. (a) (b)	Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an and input services provision of exempt Amount payable un Value of exempted	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and inpu e, 2004) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted month / Quarter (1) goods cleared services provided	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem Credit attril acture of ex dit Rules, 2	l') accou ier to r on is bo pted g pted g butable cempte 004 ril ?)	nt for ule 6 (2) o eing bods and t e to inputs ed goods o May (3)	f 8 5 5 5 7 June (4)	(;	2) August (6)	September (7)
(a) (b) (c) (d) 5AA. (a) (b) (c)	Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an and input services provision of exempt Amount payable un Value of exempted Value of exempted Amount paid under 2004, by CENVAT C	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and inpu e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted der rule 6 (3) of the Cenvat Credit Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rules credit	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem ue of exem Credit attril acture of ex dit Rules, 2	accouver for a formation of the second secon	nt for ule 6 (2) o eing bods and b e to inputs ed goods o May (3)	f 8 5 5 7 June (4)	(; 	2) August (6)	September (7)
(a) (b) (c) (d) 5AA. (a) (b) (c) (d)	Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of eze (ii) Opted to pay an and input services provision of exempted Value of exempted Value of exempted Value of exempted Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash	(1) any exempted or non taxable : turing any exempted goods ('Y) iove is yes, whether maintainin option of input service and inpu e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted der rule 6 (3) of the Cenvat Credit Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rules credit rule 6(3) of Cenvat Credit Rules	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem ue of exem Credit attril acture of ex dit Rules, 2	l') accou er to r on is be pted g pted g butable cempte cempte 004	nt for ule 6 (2) o eing bods and 3 e to inputs d goods o May (3)	f June (4)	(;	2) August (6)	September (7)
(a) (b) (c) (d) 55AA. (a) (b) (c) (d) (d) (e)	Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of eze (ii) Opted to pay an and input services provision of exempt Amount payable ur Value of exempted Value of exempted Value of exempted Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash Total amount paid	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and input e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted der rule 6 (3) of the Cenvat Credit Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rules credit rule 6(3) of Cenvat Credit Rules credit and comparison of the cenvat Credit Rules	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem ue of exem Credit attril acture of ex dit Rules, 2	l') accou er to r on is be pted g pted g butable cempte cempte 004	nt for ule 6 (2) o eing bods and 1 e to inputs d goods o May (3)	f June (4)	(;	2) August (6)	September (7)
(a) (b) (c) (d) 55AA. (a) (b) (c) (d) (d) (f)	Whether manufact If any one of the ab receipt or consum CENVAT credit Rul If any one of the (a availed under rule (i) Opted to pay an % of the value of eze (ii) Opted to pay an and input services provision of exempt Amount payable un Value of exempted Value of exempted Value of exempted Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash Total amount paid Challan Nos, vide w	(1) any exempted or non taxable : turing any exempted goods ('Y) ove is yes, whether maintainin option of input service and input e, 2004)) and (b) is 'yes', and (c) is 'no', 6 (3) of the Cenvat Credit Rules amount equal to 10% of the val cempted service (Y/N); or amount equivalent to CENVAT used in or in relation to manuf- oted der rule 6 (3) of the Cenvat Credit Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rules credit rule 6(3) of Cenvat Credit Rules credit amount mentioned in (d) is j	service ('Y/I N') g separate t goods (ref which optic , 2004 ue of exem ue of exem Credit attril acture of ex dit Rules, 2 Ap (2	l') accou er to r on is be pted g pted g butable cempte cempte 004	nt for ule 6 (2) o eing bods and t e to inputs d goods o May (3)	June (4)	(;	2) August (6)	September (7)

Figure 1.14 Form ST-3



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	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	CENVAT Credit of Service Tax and Central Excise						
(2)	Opening Palance						()7 200 0
(a) (b)	Credit Taken						(-)1,200.0
(0)							
	(ii) On Capital Goods						
	(iii) On Input Services received directly						66 877 57
	(iv) As received from input service distributor						00,011.0
	(v) From inter unit transfer by a LTU						
	Total Credit Taken = (i+ii+iii+iv+v)						66.877.5
(c)	Credit Utilized						,
	(i) For Payment of Service Tax					7,200.00	
	(ii) For Payment of Education Cess on taxable service						
	(iii) For Payment of Excise or any Other Duty						
	(iv) Towards clearance of Input Goods and Capital						
	Goods removed as such						
	(v) Towards inter unit transfer of LTU						
	(vi) for payment under rule 6 (3) of the Cenvat Credit						
	Rules, 2004						
	Total Credit Utilized = (i+ii+iii+iv+v+vi)					7,200.00	
(d)	Closing Balance of CENVAT Credit = (a+b-c)					(-)7,200.00	59,677.5
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher						(-)216.00
	Education Cess Taken						
	(i) On Inputs						
	(ii) On Capital Goods						
	(iii) On Input Services received directly						2,006.3
	(iv) As received from input service distributor						
	(v) From inter unit transfer by a LTU						
	Total Credit of Education Cess and Secondary and						2,006.33
	Higher Education Cess Taken = (i+ii+iii+iv+v)						
(C)	Credit of Education Cess and Secondary and Higher Education Cess Utilized						
	(i) For Payment of Education Cess and Secondary and					216.00	
	Higher Education Cess on services						
	(ii) For Payment of Education Cess and Secondary						
	and Higher Education Cess on goods						
	(iii) Towards Payment of Education Cess and						
	Secondary and Higher Education Cess on clearance						
	of Input Goods and Capital Goods removed as such						
	(iv) Towards inter unit transfer of LTU						
	Total Credit of Education Cess and Secondary and					216.00	
	Higher Education Cess Utilized = (i+ii+iii+iv)						
(d)	Closing Balance of Education Cess and Secondary					(-)216.00	1,790.33
(4)							

Figure 1.15 Form ST-3



<u> Page - 7</u>

6.	Credit details for Input service distributor						
	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	CENVAT Credit of Service Tax and Central Excise		-	1	1	-	
	Duty						
(a)	Opening Balance of CENVAT Credit						
(b)	Credit taken (for distribution) 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 and Secondary and Higher Education Cess Credit						
(a)	Opening Balance of Education Cess and Secondary						
	and Higher Education Cess credit						
(b)	Credit of Education Cess and Secondary and Higher						
	Education Cess taken (for distribution) on Input						
	Service						
(C)	Credit of Education Cess and Secondary and Higher						
	Education Cess distributed						
(d)	Credit of Education Cess and Secondary and Higher						
	Education Cess not eligible for distribution (rule 7(b) of						
	CENVAT Credit Rules, 2004)						
(e)	Closing Balance						
(a) 1 / 1 stated (b) 1 / 1 the Fin (c) 1 / 1	We declare that the above particulars are in accordance I. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in	ce with the vailed and d case of del	records and istributed Cl ay, I / We ha	books main ENVAT credit ve deposited	tained by m t correctly a I the interes	e / us and a as per the pr st leviable th	re correctly rovisions of rereon.
8. lf th	e return has been prepared by a Service Tax Return P	reparer (ST	RP), furnish	further deta	ils as belov	r:	
(a) Ide	entification No. of STRP						
(b) Na	me of STRP						
Diasa				(Signatu	ire of Servi	ce Tax Retu	rn Preparer)
Date :	: Bangalore 30-Sep-2012			(N	ame and S	Authorise	assessee or d Signatory)

Figure 1.16 Form ST-3



Page 8

ACKNOWLEDGEMENT

Date: 30-Sep-2012 Place: Bangalore

I hereby acknowledge the receipt of your ST-3 return for the period April 2012 - September 2012

(Signature of the Officer of Central Excise & Service Tax)

(With Name & Official Seal)

Figure 1.17 Form ST-3



1.6 ST3 E-filing

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > ST3 > E-filing

	FORM ST-3
(R	eturn under section 70 of the Finance Act, 1994)
	[ORIGINAL / REVISED RETURN]
	Financial Year 2012-13
For the period	
April-September	✓ October-March
1A. Has the assessee opted to operate as	Large Taxpayer No
(As defined under Rule 2 (ea) of the Central Excise	e Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)
1B. If reply to column "1A" is 'yes', name	of Large Taxpayer Unit (LTU) opted for
2A. Name of the assessee	Crystal Services (P) Ltd.
2B. STC No.	ASDCE1588PST001
2C. Premises code No.	SC0500012
2D. Constitution of assessee	Registered Private Ltd Company
A1. NAME OF TAXABLE SERVICES FO	R WHICH RETURN IS BEING FILED
Taxable Services Provided*	
Taxable Service	

Figure 1.18 ST3 E-filing



2.	Assessee is liable to pay Service Tax on this taxable	service as					
	(i) a service provider: or	,					Yes
	(ii) a service receiver liable to make navment of Service	Тах					No
	(in a service receiver name to make payment of cervice						
З.	Sub-clause No. of clause(105) of section 65						
C1.	Has the assessee availed benefit of any exemption no	otification ('Y/	N')				No
2.	If reply to column "C1" is 'Yes', please furnish notifica	tion nos.					
).	If abatement is claimed as per notification no. 1/2006- abatement is claimed	ST, please fu	ırnish Sr. N	o. in the notif	ication und	er which suc	h
E1.	Whether provisionally assessed ('Y/N')	2. Prov. a	ssessment	t order No. ('if	f any')		
	Value of taxable service service tax payable and grow	ss amount ch	arned				
•	value of taxable service, service tax payable and gros						
	FOR	SERVICE PR					
	Month / Quarter	(2)	(3)	December	January (5)	February (6)	March (7)
(1)	Service Tax Pavable	(4)	(3)	(*)	(3)		(1)
(a)	Gross amount received in money						
	(i) against service provided	2,50,000.00					
	(ii) in advance for service to be provided						
(b)	Money equivalent of considerations received / (paid) in						
	a form other than money						
(C)	Value on which Service Tax is exempt / not payable						
	(i) Amount received against export of service						
	(ii) Amount received / (paid) towards exempted service (other than export of service i.e. (i) above)						
	(iii) Amount received as / (naid to) pure agent						
(d)	Abatement amount claimed						
(e)	Taxable value = (a+b) minus (c+d)	2,50,000.00					
(f)	Service Tax rate wise break-up of taxable value = (e)						
	(i) Value on which Service Tax is payable @ 5%						
	(ii) Value on which Service Tax is payable @ 8%						
	(iii) Value on which Service Tax is payable @ 10%						
	(iv) value on which Service Tax is payable @ 12%	2,50,000.00					
(a)	(v) other rate, if any Service Tex Develoe = (5% of f(i) + 0% of f(ii) + 40% of	20,000,00					
(g)	Service Tax Payable = $(5\% \text{ Of } I(1) + 8\% \text{ Of } I(1) + 10\% \text{ Of } f(iii) + 12\% \text{ of } f(iv) + f(v)X \text{ other rate})$	30,000.00					
(h)	Education Cess payable = ($@2\%$ of Service Tax)	600.00					
(i)	Secondary and Higher Education Cess payable = (300.00					
an	Taxable amount charged			1 1		1 1	
(i)	Gross amount for which bills / invoices / challans are	2,50,000.00					
	issued relating to service provided / to be provided (
	including export of service and exempted service)						
(k)	Money equivalent of other consideration charged, if						
10	any, in a form other than money						
(U)	provided						
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (I) above)						
(n)	Amount charged as pure agent						
(0)	Amount claimed as Abatement						
(n)	Net taxable amount charged = (j + k) minus (l + m + n	2,50,000.00					

Figure 1.19 ST3 E-filing



	Month / Quarter	October	November	December	January	February	March
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	Service Tax Payable						
(a)	Gross amount paid in money						
	(i) against service received						
	(ii) in advance for service to be provided						
(b)	Money equivalent of considerations received / (paid) in						
	a form other than money						
(C)	Value on which Service Tax is exempt / not payable						
	(i) Amount received against export of service						
	(ii) Amount received / (paid) towards exempted service						
	(other than export of service, i.e., (i) above)						
	(iii) Amount received as / (paid to) pure agent						
(d)	Abatement amount claimed						
(e)	Taxable value = (a+b) minus (c+d)						
(f)	Service Tax rate wise break-up of taxable value = (e)						
	(i) Value on which Service Tax is payable @ 5%						
	(ii) Value on which Service Tax is payable @ 8%						
	(iii) Value on which Service Tax is payable @ 10%						
	(iv) Value on which Service Tax is payable @ 12%						
	(v) other rate, if any						
(g)	Service Tax Payable = (5% of f(i) + 8% of f(ii) + 10% of						
	f(iii) + 12% of f(iv) + f(v)X other rate)						
(h)	Education Cess payable = (@2% of Service Tax)						
(i)	Secondary and Higher Education Cess payable = (
	@1% of Service Tax)						
(II)	TAXABLE AMOUNT PAID						
(j)	Gross amount for which bills / invoices / challans are						
	issued relating to service received / to be received (
	including export of service and exempted service)						
(k)	Money equivalent of other consideration paid, if any, in						
	a form other than money						
(I)	Amount paid for exempted service received / to be						
	received (other than export of service given at (I) above)						
(m)	Amount paid as pure agent						
(n)	Amount claimed as Abatement						
(0)	Net taxable amount paid = (j + k) - (l + m + n)						

Figure 1.20 ST3 E-filing



4. Amount of service tax paid in advance under sub-rule(1A) of rule 6.

	Month / Quarter	October	November	December	January	February	March
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance						
(b)	Challan Nos.						
(C)	Challan Dates						

4A. Service Tax, Education Cess and other amounts paid

	Month / Quarter	October	November	December	January	February	March
	(1)	(Z)	(3)	(4)	(5)	(6)	(7)
(1)	Service Tax, Education Cess, Secondary and Higher E	ducation Ce	ss pald				
(a)	Service Tax Paid	_	_				
'	(I) In cash						
	(II) by CENVAT Credit	39,600.00					
	(IIa) by adjustment of amount earlier paid in advance						
	and adjusted in this period under rule 6 (1A)						
	(III) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(3) of ST Rules						
	(IV) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(4A) of ST Rules						
(1-1)	Education Conce Bald						
(D)	Education Cess Pald					, , , , , , , , , , , , , , , , , , ,	
	(I) In cash						
	(II) by CENVAT Credit	/92.00					
	(IIa) by adjustment of amount earlier paid in advance						
	and adjusted in this period under fulle 6 (TA)						
	(III) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(3) of ST Rules						
	(IV) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(4A) of ST Rules						
(c)	Secondary and Higher Education Cess Paid						
,	(I) In cash						
	(II) by CENVAT Credit	395.00					
	(iia) by adjustment of amount earlier paid in advance						
1	and adjusted in this period under rule 5 (1A)						
	(III) by adjustment of excess amount paid earlier and						
1	adjusted in this period under Rule 6(3) of ST Rules						
	(iv) by adjustment of excess amount paid earlier and						
	adjusted in this period under Rule 6(4A) of ST Rules						
		·		II		II	
(d)	Other Amounts Pald						
	(I) Arrears of revenue paid in cash						
	(II) Arrears of revenue paid in credit						
	(III) Arrears of Education Cess paid in cash						
1	(IV) Arrears of Education Cess paid in credit						
	(V) Arrears of Sec & Higher Edu Cess paid in cash						
	(VI) Arrears of Sec & Higher Edu Cess paid in credit						
	(VII) Interest paid						
1 1		1					
1 3	(VIII) Penalty paid						
	(vill) Penalty paid (IX) Section 73A amount paid						

Figure 1.21 ST3 E-filing



	amounts paid in ca		_	1	1	-			
a)	Challan Nos		(i)						
			(ii)]					
			(iii)]					
			(iv)]					
				1	1				
(D)	Challans Date		(1)	1					
			(11)	l					
			(III) (iv)	1					
4B.	Source documents (d)(i) to (vii)	details for entries at colum	n 4A(I))(a) (iii), 4A(l)(a) (iv), 4A(I)(b)(iii), 4A(l)(b) (iv), 4A(l)(c) (iii), 4A(I)((c) (iv), 4A(I
	Entry in table	44 above	Sol	urce docume	nts No / Per	boi	Source	documents (late
	SI. No.	Month / Quarter	300	arce uocume	1113 110.7 FCI		Jource	uocumento	ate
	Details of input stag	ge CENVAT credit							
5. 5A. (a)	Details of input stag Whether the asses	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl	on taxa	able service (vice ('Y/N')	or exempted	l goods	(2)	
5. 5A. (a) (b) (c)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in 2, 2004)	e serv Y/N') ing so put go	able service (vice ('Y/N') eparate acco oods (refer to	unt for rule 6 (2) of	l goods	(2)	
5. 5A. (a) (b) (c) (d)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and inp e, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Ru)	e serv Y/N') ing se put go p', whi es, 20	able service (vice ('Y/N') eparate acco ods (refer to ich option is l	unt for rule 6 (2) of	l goods	(2)	
5. 5A. (a) (b) (c) (d)	Details of input stat Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an & of the value of pay	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v sompted service (XIV) or	e sen Y/N') ing so put go p', whi es, 20 value o	able service (vice ('Y/N') eparate acco wods (refer to ich option is l 04 of exempted	unt for rule 6 (2) of being goods and 8	l goods	(2)	
5. 5A. (a) (b) (c) (d)	Details of input star Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an and input services provision of exemp	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in e, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v empted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ited	n taxa e sen Y/N') ing so out go o', wh es, 20 o', wh alue o alue o	able service (vice ('Y/N') eparate acco lods (refer to ich option is 1 04 of exempted edit attributab ure of exemp	unt for rule 6 (2) of being goods and 8 le to inputs ted goods of	l goods	(2)	
5. 5A. (a) (b) (c) (d)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an % of the value of ex (ii) Opted to pay an and input services provision of exemp Amount payable un	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and ing 2, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v empted service (Y/N); or amount equivalent to CENV/4 used in or in relation to man ted	e serr Y/N') ning s out go o', wh es, 20 ralue o alue o T Credit	able service (vice ('Y/N') eparate acco ods (refer to ich option is I 004 of exempted edit attributation ure of exemp Rules, 2004	unt for rule 6 (2) of being goods and 8 le to inputs ted goods of	l goods	(2)	
5. 5A. (a) (b) (c) (d) 55AA.	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an % of the value of ex (ii) Opted to pay an and input services provision of exemp Amount payable un	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v sempted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ted der rule 6 (3) of the Cenvat C	e serr Y/N') ing so out go o', wh es, 20 value o value o value o credit	able service (vice ('Y/N') eparate acco ods (refer to ich option is I 004 of exempted edit attributab ure of exemp Rules, 2004 October	unt for rule 6 (2) of being goods and 8 ble to inputs ted goods of	l goods	January) February	March
5. (a) (b) (c) (d) 53AA.	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an % of the value of ex (ii) Opted to pay an and input services provision of exemp Amount payable un	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'm 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v tempted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ted der rule 6 (3) of the Cenvat C Month / Quarter (1)	n taxa e sen Y/N') ning s pout go o', wh es, 20 ralue o ufacto	able service (vice ('Y/N') eparate acco oods (refer to ich option is I 004 of exempted edit attributab ure of exemp Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods or November (3)	l goods	(2 January (5)) February (6)	March (7)
5. 5A. (a) (b) (c) (d) 5AA. (a)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule (i) Opted to pay an and input services provision of exemp Amount payable un	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'm 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v tempted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ted der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared	n taxa e sen Y/N') ning so pot go o', wh es, 20 o', wh es, 20 o', wh cout go alue o ufactu	able service (vice ('Y/N') eparate acco ods (refer to ich option is I 004 of exempted edit attributab ure of exemp Rules, 2004 October (2)	unt for rule 6 (2) of being goods and 8 le to inputs ted goods of November (3)	l goods	(2 January (5)) February (6)	March (7)
5. (a) (b) (c) (d) (d) (b) (c)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule (i) Opted to pay an availed under rule (ii) Opted to pay an and input services provision of exemp Amount payable un	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v sempted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ited der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared services provided	e serv Y/N') ing s out go o', wh es, 20 alue o v', alue o c'redit	able service (vice ('Y/N') eparate acco ods (refer to ich option is I 004 of exempted edit attributab ure of exemp Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods or November (3)	l goods	January (5)) February (6)	March (7)
5. 5A. (a) (b) (c) (d) 55AA. (a) (b) (c)	Details of input star Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an and input services provision of exemp Amount payable un Value of exempted of Value of exempted of Amount paid under 2004, by CENVAT C	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and input e, 2004) and (b) is 'yes', and (c) is 'ne 5 (3) of the Cenvat Credit Rul amount equal to 10% of the vi- tempted service (Y/N); or amount equivalent to CENV/ used in or in relation to manited der rule 6 (3) of the Cenvat C Month / Quarter (1) poods cleared services provided rule 6(3) of Cenvat Credit Rul redit	e sen Y/N') ing s out go o', wh es, 20 alue o alue o VT Cre ufactu	able service (vice ('Y/N') eparate acco loods (refer to ich option is l 04 of exempted (edit attributate ure of exemp Rules, 2004 October (2)	unt for rule 6 (2) of being goods and 8 ble to inputs ted goods of November (3)	I goods	(2 January (5)) February (6)	March (7)
5. 5A. (a) (b) (c) (d) (b) (c) (d) (d)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule (i) Opted to pay an % of the value of ex (ii) Opted to pay an and input services provision of exemp Amount payable un Value of exempted of Value of exempted of Amount paid under 2004, by CENVAT C	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and ing 2, 2004) and (b) is 'yes', and (c) is 'no 6 (3) of the Cenvat Credit Rul amount equal to 10% of the v tempted service (Y/N); or amount equivalent to CENV/ used in or in relation to man ted der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rul redit rule 6(3) of Cenvat Credit Rul	e serving so <u>e serving</u> so <u>y'/N')</u> ing so pout goo pout goo	able service (vice ('Y/N') eparate acco loods (refer to ich option is I 004 of exempted edit attributate ure of exempt Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods of November (3)	l goods	January (5)) February (6)	March (7)
5. 5A. (a) (b) (c) (d) (c) (d) (c) (d) (c)	Details of input stage Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule (i) Opted to pay an % of the value of exemp (ii) Opted to pay an and input services provision of exemp Amount payable un Value of exempted of Value of exempted of Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'n- 6 (3) of the Cenvat Credit Rul amount equivalent to CENV/ used in or in relation to man ited der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rul redit rule 6(3) of Cenvat Credit Rul (c) c(d)	e serving s e serving s (Y/N') ing s out goo o', who es, 20 o', who	able service (vice ('Y/N') eparate acco loods (refer to ich option is I 004 of exempted edit attributate ure of exempt Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods of November (3)	l goods	(2 January (5)) February (6)	March (7)
5. 5A. (b) (c) (d) (c) (d) (c) (d) (c) (d) (c) (d)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule (i) Opted to pay an % of the value of exemp (ii) Opted to pay an and input services provision of exemp Amount payable un Value of exempted of Value of exempted of Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash Total amount paid	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintair ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'n- 6 (3) of the Cenvat Credit Rul amount equivalent to CENV/ used in or in relation to man ited der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rul redit rule 6(3) of Cenvat Credit Rul redit rule 6(3) of Cenvat Credit Rul	e serving s	able service (vice ('Y/N') eparate acco ods (refer to ich option is I 004 of exempted edit attributate ure of exempt Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods of November (3)	l goods	(2 January (5)) February (6)	March (7)
5. 5A. (a) (b) (c) (d) (d) (c) (d) (e) (f) (c) (c) (c)	Details of input stag Whether the asses Whether providing Whether manufact If any one of the ab receipt or consum CENVAT credit Rule If any one of the (a) availed under rule ((i) Opted to pay an % of the value of exemp (ii) Opted to pay an and input services provision of exemp Amount payable un Value of exempted of Value of exempted of Value of exempted of Amount paid under 2004, by CENVAT C Amount paid under 2004, by cash Total amount paid = Challan Nos, vide with	ge CENVAT credit see providing exempted / no (1) any exempted or non taxabl uring any exempted goods (ove is yes, whether maintain ption of input service and in a, 2004) and (b) is 'yes', and (c) is 'n- 6 (3) of the Cenvat Credit Rul amount equivalent to CENV/ used in or in relation to man ited der rule 6 (3) of the Cenvat C Month / Quarter (1) goods cleared services provided rule 6(3) of Cenvat Credit Rul redit rule 6(3) of Cenvat Credit Rul redit (c) +(d) nich amount mentioned in (d) i	e ser Y/N') ing so out go o', wh es, 20 alue o in a ser ufactu credit es, es, es, s paid	able service (vice ('Y/N') eparate acco loods (refer to ich option is I 004 of exempted edit attributate ure of exempt Rules, 2004 October (2)	or exempted unt for rule 6 (2) of being goods and 8 le to inputs ted goods on November (3)	l goods	(2 January (5)) February (6)	March (7)

Figure 1.22 ST3 E-filing



	Month / Quarter	October	November	December	January	February	March
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	CENVAT Credit of Service Tax and Central Excise						
(-)	Duty	00.005.44	4 20 200 44	4 20 015 44	4 20 255 44	4 20 015 44	4 20 000 4
(a)	Opening Balance	88,095.44	1,30,055.44	1,30,055.44	1,30,055.44	1,30,055.44	1,30,055.4
(D)		40.000.00	1				
	(i) On Inputs	18,000.00					
	(II) On Capital Goods						
	(III) On Input Services received directly	88,160.00					
	(IV) As received from input service distributor						
	(v) From inter unit transfer by a LTU						
	Total Credit Taken = (i+ii+iii+iv+v)	1,06,160.00					
(C)	Credit Utilized						
	(i) For Payment of Service Tax	39,600.00					
	(ii) For Payment of Education Cess on taxable service						
	(iii) For Payment of Excise or any Other Duty	18,000.00					
	(iv) Towards clearance of Input Goods and Capital						
	Goods removed as such						
	(v) Towards inter unit transfer of LTU						
	(vi) for payment under rule 6 (3) of the Cenvat Credit						
	Rules, 2004						
	Total Credit Utilized = (i+ii+iii+iv+v+vi)	57,600.00					
(d)	Closing Balance of CENVAT Credit = (a+b-c)	1,36,655.44	1,36,655.44	1,36,655.44	1,36,655.44	1,36,655.44	1,36,655.4
(a)	Opening Balance	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs	2,642.86 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor	2,642.86 540.00 2,644.80	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and	2,642.86	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+ii+iv+v)	2,642.86 540.00 2,644.80 3,184.80	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+ii+iv+v) Credit of Education Cess and Secondary and Higher	2,642.86 540.00 2,644.80 3,184.80	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (iii) On Capital Goods (iiii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v) Credit of Education Cess and Secondary and Higher Education Cess Utilized	2,642.86 540.00 2,644.80 3,184.80	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+ii+v+v) Credit of Education Cess and Secondary and Higher Education Cess Utilized (i) For Payment of Education Cess and Secondary and	2,642.86 540.00 2,644.80 3,184.80	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+ii+v+v) 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	2,642.86 540.00 2,644.80 3,184.80 1,188.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (iii) On Capital Goods (iiii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v) 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 (ii) For Payment of Education Cess and Secondary and	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess and Secondary and Higher Education Cess and Secondary and Higher Education Cess on Secondary and Higher Education Cess on services (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (ii) For Payment of Education Cess and Secondary and	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Capital Goods (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iii+iv+v) 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 (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iiii) Towards Payment of Education Cess and Secondary	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Capital Goods (iii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+ii+iv+v) 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 (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iiii) Towards Payment of Education Cess and Secondary and Higher Education Cess on clearance	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b) (c)	Opening Balance Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (ii) On Capital Goods (iii) On Capital Goods (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+ii+ii+iv+v) 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 (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iiii) Towards Payment of Education Cess and Secondary and Higher Education Cess on clearance of Input Goods and Capital Goods removed as such	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Oredit of Education Cess and Secondary and Higher Education Cess Taken (ii) On Inputs (iii) On Capital Goods (iiii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v) Credit of Education Cess and Secondary and Higher Education Cess Utilized (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iiii) Towards Payment of Education Cess and Secondary and Higher Education Cess on clearance of Input Goods and Capital Goods removed as such (iv) Towards inter unit transfer of LTU	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Oredit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (iii) On Capital Goods (iiii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v) 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 (ii) For Payment of Education Cess and Secondary and Higher Education Cess on services (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iii) Towards Payment of Education Cess and Secondary and Higher Education Cess on clearance of Input Goods and Capital Goods removed as such (iv) Towards inter unit transfer of LTU Total Credit of Education Cess and Secondary and	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6
(a) (b)	Opening Balance Oredit of Education Cess Credit of Education Cess and Secondary and Higher Education Cess Taken (i) On Inputs (iii) On Capital Goods (iiii) On Input Services received directly (iv) As received from input service distributor (v) From inter unit transfer by a LTU Total Credit of Education Cess and Secondary and Higher Education Cess Taken = (i+ii+iii+iv+v) 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 (iii) For Payment of Education Cess and Secondary and Higher Education Cess on goods (iii) Towards Payment of Education Cess and Secondary and Secondary and Higher Education Cess on clearance of Input Goods and Capital Goods removed as such (iv) Towards inter unit transfer of LTU Total Credit of Education Cess and Secondary and Higher Education Cess and Secondary and Higher Education Cess and Secondary and	2,642.86 540.00 2,644.80 3,184.80 1,188.00 540.00 1,728.00	4,099.66	4,099.66	4,099.66	4,099.66	4,099.6

Figure 1.23 ST3 E-filing



	Month / Quarter	October	November	December	January	February	March
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1)	CENVAT Credit of Service Tax and Central Excise Duty						
a)	Opening Balance of CENVAT Credit						
b)	Credit taken (for distribution) 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 and Secondary						
	and Higher Education Cess Credit		1				
a)	and Higher Education Cess and Secondary						
(b)	Credit of Education Cess and Secondary and Higher						
	Education Cess taken (for distribution) on Input Service						
(C)	Credit of Education Cess and Secondary and Higher Education Cess distributed						
(d)	Credit of Education Cess and Secondary and Higher						
	Education Cess not eligible for distribution (rule 7(b) of						
	CENIVAT Cradit Pulse, 2004)						
	CENVAI Credit Rules, 2004)					1 1	
e) Se	Closing Balance						
(e) Se () / (ate () / (e F	Closing Balance If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in the return has been prepared by a Service Tax Return Pr	e with the r ailed and di case of dela	ecords and I stributed CE ay, I / We hav	books maint NVAT credit re deposited	ained by me correctly a the interes	e / us and are s per the pro t leviable the	e correctly wisions of ereon.
(e) Se () / tate () / (e F () /	Closing Balance If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av inance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in he return has been prepared by a Service Tax Return Pr	e with the r ailed and di case of dela reparer (STF	ecords and I stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited	ained by me correctly a the interes Is as below	e / us and are s per the pro t leviable the :	e correctly wisions of ereon.
(e) . Se a) / tate b) / ne F c) / . If t	Closing Balance If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in he return has been prepared by a Service Tax Return Pr entification No. of STRP	e with the r ailed and di case of dela reparer (STF	ecords and I stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited	ained by me correctly a the interes Is as below	e / us and are s per the pro t leviable the :	e correctly wisions of ereon.
e) Se) I / ate) I / e Fi) I / If t	If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in he return has been prepared by a Service Tax Return Pr entification No. of STRP	e with the r ailed and di case of dela reparer (STF	ecords and I stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited iurther detail	ained by me correctly a the interes is as below	e / us and are s per the pro t leviable the :	e correctly visions of ereon.
(e) 7. Se a) / state b) / he F c) / 3. If t a) d	If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in the return has been prepared by a Service Tax Return Pr entification No. of STRP ame of STRP	e with the r ailed and di case of dela reparer (STF	ecords and f stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited iurther detail	ained by me correctly a the interes is as below	e / us and are s per the pro t leviable the :	e correctly visions of ereon.
(e) . Se a) // tate)) // ie F :) // . If t a) d	Closing Balance If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in the return has been prepared by a Service Tax Return Pr entification No. of STRP ame of STRP	e with the r ailed and di case of dela reparer (STF	ecords and I stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited iurther detail (Signatu	ained by me correctly a the interes is as below	e / us and are s per the pro t leviable the :	e correctly wisions of ereon.
(e) Se () 1 / ate () 1 / (e F () 1 / () 1 /	Closing Balance If Assessment memorandum We declare that the above particulars are in accordance d. We have assessed and paid the Service Tax and / or av nance Act, 1994 and the rules made thereunder. We have paid duty within the specified time limit and in he return has been prepared by a Service Tax Return Pr entification No. of STRP ame of STRP	e with the r ailed and di case of dela reparer (STF	ecords and I stributed CE ay, I / We hav RP), furnish f	books maint NVAT credit re deposited iurther detail (Signatu	ained by me correctly a the interes is as below is as below re of Servic	e / us and are s per the pro t leviable the : : : : : : : : : : : : : :	e correctly visions of ereon.





ACKNOWLEDGEMENT

Date: 31-Mar-2013 Place: Bangalore

I hereby acknowledge the receipt of your ST-3 return for the period October 2012 - March 2013

(Signature of the Officer of Central Excise & Service Tax)

(With Name & Official Seal)

Figure 1.25 ST3 E-filing