Instructions to fill the Form

A. General Instructions

(i) If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the department), it may please be brought to the notice of the jurisdictional Superintendent of Central Excise under an acknowledgement.

(ii) Please indicate 'NA' against entries which are not applicable.

(iii) Please indicate "nil" where the information to be furnished is nil.

B. Information to be furnished in the Form

Column No. in Form	Instructions
1A	Fill 'Y' for yes, or 'N' for No.
2A	Name should be filled as mentioned in the Form ST-2 (Certificate of Registration issued by the department).
2B.	STC No. is 15 digits PAN based service tax code No. issued to assessee in the Certificate of Registration or in the Annexure III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001).
2C	Premises code is issued to an assessee under S. No. 5 of the Certificate of Registration (Form ST-2). An assessee to whom premises code has not been issued, may furnish location code as issued to him in the Annexure III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001).
3.	This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee.
3A1/3B	Name of taxable service and their clause in sub-section (105) of section 65 are as given in the Annexure to these instructions. Sub-clauses from (zzzx) to (zzzzd) to come into effect from a date to be notified after enactment of the Finance Bill, 2007.
3C1	Fill 'Y' for yes, or 'N' for No.
3C2	Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY=Year of issue).
3D	In case abatement is availed under notification No. 1/2006-ST, the relevant S. No. of this notification may be furnished.
3E1 & E2	Fill 'Y' for yes, and 'N' for No. In case of provisional assessment, order No. for provisional assessment, if any, may please be furnished.
3F (I)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider.
3F(I) (a)(i)	Gross amount received (or paid in case of service receiver) against service provided is the total amount received for towards taxable service on provision of service (including any amount received for continuous service), and (A) it includes,- (a) amount received towards exported service, (b) amount received towards exempted service (other than export), and (c) amount received as pure agent, (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess

	(d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(I) (a)(ii)	Gross amount received (or paid in case of service receiver) in advance is the total amount received for the particular taxable service before provision of service, and (A) it includes,- (a) amount received towards exported service (b) amount received towards exempted service, (other than export), and (c) amount received as pure agent, (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(I) (b)	(i) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 67 of the Act. (Please see the example below).
3F(I) (c)(ii)	'Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than by way of abatement (Please see the example below).
3F(I) (c)(iii)	'Pure Agent' may be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules, 2006.
3F (I) (d)	'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such as notification No. 1/2006)
3F (I) (f)	Service tax rate wise break of value may be furnished
3F (I) (i)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
3F(II)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider.
3F(II) (j)	Gross amount for which bills/invoices/challans are issued relating to the particular taxable service, in the specified period, whether received or not, includes,- (a) amount charged towards exported service;, (b) amount charged towards exempted service (other than export of service) and (c) amount charged by a pure agent, and excludes,- (B) it excludes (a) service tax, (b) education cess ; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006 (Please see the example below.)
3F(II) (k)	(i) The value of consideration charged (or paid in case of service receiver), in a form other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 67 of the Act.
3F(II) (l)	Gross amount charged for the exempted service is the amount charged for a taxable service which is exempt for the time being under a notification other than the abatement (Please see the example below).
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 (out of this taxable amount Rs 1000 received for the period July 2004, and Rs 2000 received for the period March 2005, and rest of the amount is for the period July 2006 onwards)
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 (out of this, Rs 450 pertains to March, 2005)
H	Service to Government for collection of taxes	200	300
I	Service provided in SEZ	400	600 (out of this, Rs 150 pertains to July, 2004)

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(amount paid to service provider)

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 taxable service provided by the assessee and taxable 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, both, the service provided and the service received, on which assessee is liable to pay service tax, are same, i.e.," banking and other financial service".

(A) Entries to be furnished for B & FS services provided by the assessee

S. No.	Information/figures	S. No.	Information/figures furnished (as indicated

	furnished (as indicated in bold)		in bold)
3A1(Service provided)	Banking & other financial services	3F (I) (d)	=90% of 1200=1080
3A2	Tick (i)	3F (I) (e)	=(10000+4000+900)-(1500+1600+500+1080) = 10220
3B	zm	3F (I) (f)	Value (ST payable@ 5%)=Nil Value (ST payable@ 8%)=(1000-150)=850 Value (ST payable@ 10%)=(2000-450)=1550 Value (ST payable@ 12%)=7820
3C1	Y		
3C2	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F (I) (g)	=@8% of 850+@10% of 1550+ @ 12% of 7820=68+155+938=1161 (rounded off)
3D	NA	3F (I) (h)	=@2% of (155+938)=22 (rounded off)
3E1	N	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3 E2	NA	3F (II) (j)	=(12000+3000)=15000
3F (I) (a)(i)	10000	3F (II)(k)	Nil
3F (I) (a)(ii)	4000	3F (II) (l)	2000
3F (I) (b)	900	3F (II) (m)	500+200+400=1100
3F (I) (c)(i)	1500	3F (II) (n)	250
3F (I) (c)(ii)	=700+300+600=1600	3F (II) (o)	@ 90% of 1000=900
3F (I) (c)(iii)	500	3F (II) (p)	=(15000)-(2000+1100+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 , this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994. On such service 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)
3A1(Service received)	Banking & other financial services	3F (I) (d)	Nil
3A2	Tick (i)	3F (I) (e)	800+500 = 1300
3B	ZM		
3C1	N	3F (I) (f)	1300
3C2	NA	3F (I) (g)	=@12% of 1300= 156
3D	NA	3F (I) (h)	=@2% of 156=3 (rounded off)
3E1	N	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3E2	NA	3F (II) (j)	(1000+750)=1750
3F (I) (a)(i)	800	3F (II) (k)	Nil
3F (I) (a)(ii)	500	3F (II) (l)	Nil
3F (I) (b)	Nil	3F (II) (m)	NA
3F (I) (c)(i)	NA	3F (II) (n)	Nil
3F (I) (c)(ii)	Nil	3F (II) (o)	Nil
3F (I) (c)(iii)	Nil	3F (II) (p)	= 1750

4A (I)(a) (iii)	Rule 6 (3) allows adjustment of such service tax amount which was paid earlier in respect of 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, later on he does not provide this service and refunds the amount to person from whom the advance was received. He can in this case adjust the amount of Rs 120 in any of his future liability of service tax.
4A(I) (a)(iv)	Rule 6 (4A) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter 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 against service tax liability for succeeding month/quarter..
4A (I) (c)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
4A(I) (d) (i) to (vi)	Arrears of revenue includes,- (a) amount that was payable earlier but not paid; (b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be; (c) amount pending adjudication or pending in appeals; or (d) amount arising on finalization of provisional assessment etc.
4A(I)(d) (vii)	Furnish the amount paid in terms of section 73A (Any amount collected in excess of the service tax amount assesses or determined and paid on any taxable service)
4A(I)(d) (viii)	Any other amount may be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).
4 B	Against source documents, following details may be furnished,- • For adjustment under rule 6(3), furnish details of earlier return, from where excess amount is derived, in the format YYYY-YY-I/II/Month (YYYY-YY is the financial year and I/II is the half year for which this return pertains, i.e., 2004-05-II /Nov refers to the month Nov in II half yearly return of FY 2004-05). • For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules. \\ • For arrears, interest and penalty, the source document/period is as follows,- (a) in case these are paid suo-moto by the assessee, the period for which such amount is paid may be furnished (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in Appeal No or any other order , etc.,.
4 C	In case service tax liability is not discharged in full, during the period of return, the details of short payment may be indicated against this S. No.
5B	(i) The terms " inputs", "capital goods", "input services" and " input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S. No. 5B (I) (b) (iii), furnish the details of credit availed on input services received directly by the assessee. In other words, this figure would not include the service tax credit received from input service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices//bills /challans for distribution of such credit, in terms of the CENVAT Rules,

	2004). Credit received from “input service distributor” has to be shown separately against S. No. 5B (I) (b) (iv). (iii) Against S. No. 5B (I) (b) (iv), furnish the details of service tax credit as received from ‘input service distributor’. (iv) Above instructions for S. No. 5B (I) (b) (iii), S. No. 5B (I) (b) (iv), will mutatis mutandis apply to S. No. 5B (II) (b) (iii), S. No. 5B (II) (b) (iv) for furnishing details of credit taken of “education cess” and “secondary and higher education cess”.
6	This information has to be furnished only by an input service distributor.

Annexure to Instructions

Sub-clause No. (under clause (105) of section 65)

Name of taxable service	**Sub-clause No.**		**Name of taxable service**	**Sub-clause No.**
Stock broking	(a)		Internet Café	(zzf)
Telephone connection	(b)		Management, maintenance or repair	(zzg)
Radio Paging	(c)		Technical testing and analysis	(zzh)
General Insurance	(d)		Technical inspection and certification	(zzi)
Advertising agency	(e)		Forex exchange broking by a broker other than those covered in 'zm' above	(zzk)
Courier	(f)		Port other than those covered in 'zn' above	(zzl)
Consulting Engineer	(g)		Airport Services	(zzm)
Custom House Agent	(h)		Air Transport of Goods service	(zzn)
Steamer Agent	(i)		Business Exhibition Service	(zzo)
Clearing and Forwarding	(j)		Goods Transport by Road	(zzp)
Man Power Recruitment and Supply agency	(k)		Construction of commercial complex	(zzq)
Air Travel Agent	(l)		Intellectual Property Service	(zzr)
Mandap Keeper	(m)		Opinion Poll Service	(zzs)
Tour Operator	(n)		Outdoor Catering Service	(zzt)
Rent- a- Cab operator	(o)		Television and Radio Programme Production	(zzu)
Architect	(p)		Survey and Exploration of Minerals	(zzv)
Interior Decorator	(q)		Pandal and Shamiana	(zzw)
Management Consultant	(r)		Travel Agent	(zzx)
Chartered Accountant	(s)		Forward Contract Brokerage	(zzy)
Cost Accountant	(t)		Transport through Pipeline	(zzz)
Company Secretary	(u)		Site preparation	(zzza)
Real Estate Agent/Consultant	(v)		Dredging	(zzzb)
Security Agency	(w)		Survey and map making	(zzzc)
Credit Rating agency	(x)		Cleaning service	(zzzd)
Market Research agency	(y)		Clubs and associations service	(zzze)
Underwriter	(z)		Packaging service	(zzzf)
Scientific and technical consultancy	(za)		Mailing list compilation and mailing	(zzzg)
Photography	(zb)		Residential complex construction	(zzzh)
Convention services	(zc)		Registrar service to an issue	(zzzi)
Leased circuits	(zd)		Share transfer agent	(zzzj)

Telegraph	(ze)		Automated teller machine operation , management, maintenance	(zzzk)
Telex	(zf)		Recovery agents	(zzzl)
Facsimile (FAX)	(zg)		Sale of space for advertisement	(zzzm)
On-line information and database access and/ or retrieval	(zh)		Sponsorship	(zzzn)
Video tape production	(zi)		International air travel	(zzzo)
Sound recording	(zj)		Containerized rail transport	(zzzp)
Broadcasting	(zk)		Business support service	(zzzq)
Insurance auxiliary (General Insurance)	(zl)		Auction service	(zzzr)
Banking and other financial	(zm)		Public relation management	(zzzs)
Port services	(zn)		Ship management	(zzzt)
Authorised automobile repair and maintenance	(zo)		Internet telephony	(zzzu)
Beauty parlour	(zq)		Ship Cruise tour	(zzzv)
Cargo handling	(zr)		Credit/debit/charged card	(zzzw)
Cable Operators	(zs)		Telecommunication service	(zzzx)
Dry cleaning	(zt)		Mining of mineral, oil or gas	(zzzy)
Event Management	(zu)		Renting of immovable property	(zzzz)
Fashion designer	(zv)		Works contract	(zzzza)
Health Club and Fitness Centres	(zw)		Management of investment under unit linked insurance business (ULIP) scheme	(zzzzf)
Life Insurance	(zx)		Stock exchange services	(zzzzg)
Insurance auxiliary service (life insurance)	(zy)		Services provided by a recognized/registered association (commodity exchanges) for transaction in goods or forward contracts.	(zzzzh)
Rail travel agent	(zz)		Processing and clearing house services in relation to processing, clearing and settlement of transactions in securities, goods or forward contracts	(zzzzi)
Storage and warehousing	(zza)		Supply of tangible goods services	(zzzzj)
Business auxiliary	(zzb)			
Commercial coaching or training	(zzc)			
Erection, commissioning or installation	(zzd)			
Franchise service	(zze)			