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CENTRAL BOARD OF EXCISE AND CUSTOMS

MINISTRY OF FINANCE - DEPARTMENT OF REVENUE

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Project on ST-3 preparation

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Before we begin-A Short communication:

Dear Friends,

It's my great pleasure to present this project on ST-3 Return. Gone are the days when Service Tax used to be a "Chota-Mota" Tax, as of now it has become a full fledged tax with all beauties cum confusions with respect to complexities and interpretations.

In fact, after Income Tax and Central Excise, Service tax is major source of Central Govt. revenue.

Idea to prepare the project-

I used to ask my friends that whether they have prepared Service tax Returns or have any idea about it? But in most cases, the reply is like that-"Yaar ST ka work toh h, lekin kabhi chance nahi mila" OR "Humare office mein toh Indirect taxes ka 'I' bhi nahi h...."

Yes, it happens and my situation is also not very different.

Here, the idea stroked to my mind and the project is the result of the same. So, this project is **dedicated to all those beginners like me, perhaps some what not in touch with the Beautiful Service Tax.....**In fact we cannot avoid ST and it has become equally important to have the knowledge of preparing ST return just as we are having of the IT Return:-)So you are welcomed to **the Indirect Tax Family through Service Tax...**

Objective:

To discuss the whole step-by-step process involved in preparing ST-3 involving working level issues.

Special Thanks:

My special thanks to my guide Advocate Hiren Sir, who has guided me in all practical aspects involved in preparing ST-3. In fact, without Sir's guidance the project would not have been possible.

The duly filled **ST-3 excel sheet** has also been provided, so that the readers can cross refer the same to clarify the practical aspects...

I believe that the project will help the readers in knowing pros and cons of ST-3 with practical point. ...and if yes my purpose will be truly served.....

Wishing all of you a very happy reading.....

For any feedbacks, queries or suggestions for improvement you are, most welcomed.

Best Regards,

Saurabh Chokhda (Maheshwari)

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A word of caution:

Though every care has been taken to keep the project error free, some errors may crept in such work....so I request the readers to communicate the same to me....

Introduction to ACES Excel utility for preparing ST-3

- ✓ The Central Board of Excise and Customs provides an MS Excel utility to prepare ST-3.
- ✓ We just need to provide the output data in the required cells and complete the return....after successful completion we can generate the xml file of ST-3 and the same can be uploaded on the website aces.gov.in.
(ACES stands for Automation of Central Excise & Service Tax)
- ✓ To use the excel utility first of all we have to **enable the macros**

Macro can be enabled by following the below procedure:

1. If you are using MS Excel-2007:

- ✓ Go to Excel Options (in corner menu)→ Trust Centre Settings→ Macro Settings→ Enable all macros.

AND

- ✓ Excel Options→ Trust Centre Settings→ ActiveX Settings→ enable all macros without restriction and without prompting.

2. If you are using MS Excel-2010:

- ✓ When you will open the return preparation excel utility, the yellow message bar appears with a shield icon and **the Enable Content Button...**so click on the Enable Content Button to enable the macros...

Structure of Excel Utility:

- ✓ The utility will have 6+ "no. of services" sheetsi.e 6 sheets are by default and the no. of sheets increases with the no. of services we have selected...**it means for every taxable service one separate sheet.**
- ✓ In the sheet you will see all cells in 2 colors .- **1 Light Green** or **2. Grey color**
- ✓ We have to enter data only in Light green cells.....
- ✓ We are not allowed to enter any data in Grey colored cellsbecause grey colored cells are either filled automatically by the excel utility like the cells of Total tax payable, total taxable value etc...
- ✓ Further, the cells which are not applicable are also made grey by the utility.
For, Example-The details of Abatement Notification is by default grey , unless we select that a benefit is claimed under a Notification.....
- ✓ All the fields with asterisk mark(*) are compulsory fields, and data to be filled compulsorily otherwise the utility will not allow to proceed further...

Case Study :

Assume yourself as Mr. Vijay working as **Assistant Corporate Tax Manager** in **Elite Core Technologies Limited (ECTL)**; a Jaipur based Software Company. Ms. Suman, the **Corporate Tax Manager** of ECTL has directed Mr. Vijay to prepare and file the ST-3 of the company for the half year ended Oct-Mar, 2013....She provided various required details to complete the assignment...

Name of the Assessee	Elite Core Technologies Limited (ECTL)
Premises from where Service Provided	101-115,Raindrop Complex C-Scheme, Jaipur-25,India
Service Tax Registration No.	ARJCE1250KST001
Description of Taxable Service Provided	Information technology software services like developing (i)customized softwares And their programming , maintenance implementation ,up gradation etc.
Period of Service Tax Return	Oct to March, 2013.....

Table No.-1

Details of various invoices raised for services rendered during the period Oct, 2012 to March, 2013

Invoice Serial No.	Invoice Amt-exclusive of ST.(in Rs.)	Date of Invoice	Date of Completion of Service	Date of Receipt of Payment	Point of Taxation (See Chart below)	Receiver of Service and other particulars
ECTL/250/12-13	2,50,000	Oct 5,,2012	Oct, 15,2012	Oct 25,2012	Oct 5, ,2012	Services provided to State Bank of India
ECTL/251/12-13	15,00,000	Oct 22,2012	Sept 25,2012	Nov 2,,2012	Oct 22,2012	Services provided to Wipro Ltd.
ECTL/252/12-13	10,00,000	Oct 30,2012	Oct 10,2012	Nov 14,2012	Oct 30,2012	Services provided to Infosys Ltd.
ECTL/253/12-13	1,50,500	Dec 10,2012	Nov 20,2012	Dec 10,2012	Dec 10,2012	Services provided to Reliance Industries Ltd.
ECTL/254/12-13	14,50,000 (Rec USD 25000)	Dec 25,2012	Oct 25,2012	Nov 5,2012	Nov 5,2012	Services provided to Nokia Finland Ltd , located in Finland.....As per Place of Provision Rules,2012..... since the place of provision of service is outside India...hence not taxable , infact export of service
ECTL/255/12-13	15,00,000	Jan 22,2013	Dec 15,2012	Jan 2,2013	Jan 2,2013	Services provided to Govt. of India..... service under negative list so not even a service...
ECTL/256/12-13	25,50,000	Jan 26,2013	Feb 13,2013	Jan 15,2013	Jan 15,2013	Services provided to Vikas Henna Industries
ECTL/257/12-13	10,50,000	Feb 2,2013	Feb 18,2013	Feb 25,2013	Feb 2,2013	Services provided to Palak Polymers Ltd.
ECTL/258/12-13	4,00,000	Feb 25,2013	Jan 20,2013	Feb 28,2013	Jan 20,2013	Services provided to Purvi Steel Industries
ECTL/201-Performa Invoice/12-13	15,00,000	Advance from Shailesh Soft Ltd. on March 5			March 5,2013	From Shailesh Soft Ltd.

The Point of taxation of various invoices can be determined as follows:

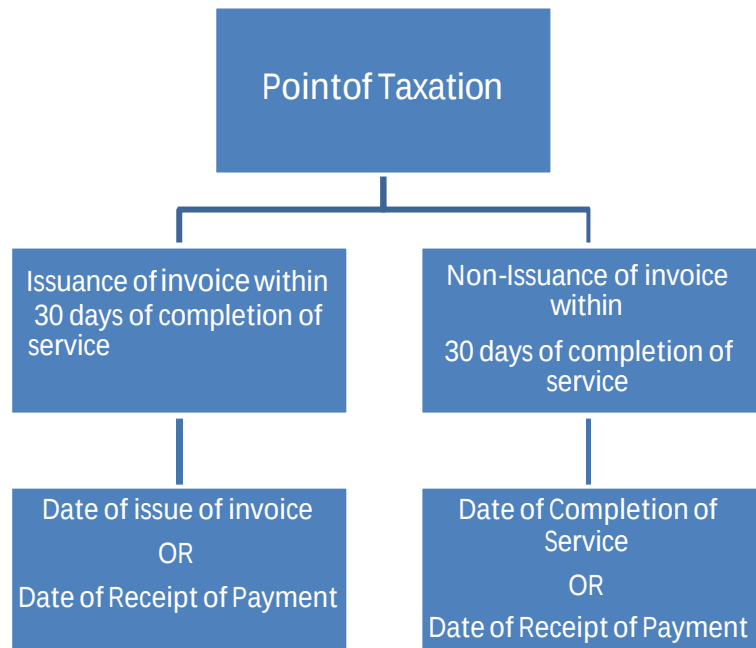


Table No.-2
Details of Cenvat Credit available

S.No.	Cenvat Credit for ST /excise paid on	Particulars of various input Taxes paid	Oct	Nov	Dec	Jan	Feb	Mar	Total
1	Telephone								
		ST@12%	2460	2640	3120	2520	3240	3000	16980
		Edu cess@2%	49	53	62	50	65	60	340
		SHEC@1%	25	26	31	25	32	30	170
2	Advertisement								
		ST@12%	4800	6000	4200	5400	7200	9600	37200
		Edu cess@2%	96	120	84	108	144	192	744
		SHEC@1%	48	60	42	54	72	96	372
3	Technical Consultancy	ST@12%	18000	24000	33000	43200	34800	45000	198000
		Edu cess@2%	360	480	660	864	696	900	3960
		SHEC@1%	180	240	330	432	348	450	1980
4	Paper & other materials	Central Excise@10%	7500	5000	5500	9500	10500	7500	45500
	(excise paid)	Edu cess@2%	150	100	110	190	210	150	910
		SHEC@1%	75	50	55	95	105	75	455

Table-3
Service Tax Paid in Cash & by utilization of Cenvat Credit

	Oct	Nov	Dec	Jan	Feb	Mar
(A) Service Tax Payable (See Sheet-2)	330000	0	18060	354000	126000	18000
(B) Cenvat credit of ST/Excise(excluding Edu &SHEC)	32760	37640	45820	60620	55740	6510
© Last month's unutilised credit/Opening Balance of Cenvat Cr.	0		37640	65400	0	
(D) Excess Credit c/f to next month/Closing Balance	0	37640	65400	0	0	
(E) ST Payable in Cash	297240	0	0	227980	70260	11490
(F) ST paid by utilisation of Cenvat Credit	32760	0	18060	126020	55740	6510

****Important-Sum of (E) and (F) must me equal to (A) i.e. (E)+(F)=(A)**

Table-4
Educ Cess Paid in Cash & by utilisation of Cenvat Credit

	Oct	Nov	Dec	Jan	Feb	Mar
(A) Service Tax Payable (See Sheet-2)	6600	0	361	7080	2520	3600
(B) Cenvat credit of ST/Excise(excluding Edu &SHEC)	655	753	916	1212	1115	1302
© Last month's unutilised credit/Opening Balance of Cenvat Cr.	0		753	1308	0	0
(D) Excess Credit c/f to next month/Closing Balance	0	753	1308	0	0	0
(E) ST Payable in Cash	5945	0	0	4559	1405	2298
(F) ST paid by utilisation of Cenvat Credit	655	0	361	2521	1115	1302

****Important-Sum of (E) and (F) must me equal to (A) i.e. (E)+(F)=(A)**

Table-5
Sec & Higher Educ Cess Paid in Cash & by utilisation of Cenvat Credit

	Oct	Nov	Dec	Jan	Feb	Mar
(A) Service Tax Payable (See Sheet-2)	3300	0	181	3540	1260	1800
(B) Cenvat credit of ST/Excise(excluding Edu &SHEC)	328	376	458	606	557	651
© Last month's unutilised credit b/f	0	0	376	654	0	0
(D) Excess Credit c/f to next month	0	376	654	0	0	0
(E) ST Payable in Cash	2972	0	0	2280	703	1149
(F) ST paid by utilisation of Cenvat Credit	328	0	181	1260	557	651

****Important-Sum of (E) and (F) must me equal to (A) i.e. (E)+(F)=(A)**

Let's start our discussion that how to fill the form ST-3:



Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Sheet-1 (Part A of the Form ST-3)

Part A	Gen Info(Sheet-1 of ST return preparation MS Excel utility for the Qtr Oct-Mar,2013))				
A1	ORIGINAL RETURN	Yes	REVISED RETURN		No
A2	STC Number *	ARJCE1250KST001	A3	Name of the Assessee*	Keep it Blank- It is grey colored cell, system will automatically fetch the same when the ST-3 is uploaded on aces.gov.in
A4	Financial Year*	2012-2013	A5	Return for the period	Oct-Mar
A6					
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit	No...(for the time being assumed that assessee is not LTU..)			
A 6.2	If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for (choose from List)	Not applicable...leave the grey cell blank			
A7	Premises Code Number	Grey Cell so left Blank... system will automatically fetch the same when the ST-3 is uploaded on aces.gov.in			
A8	Constitution of the Assessee *	Registered Public Limited Company (Select Appropriate Constitution of business should be selected from the dropdown list).....after selection of the constitution the cell will get grey(i.e freed)			

A9 Taxable Service(s) for which Tax is being paid	
Description of Taxable Services *	Sub Clause
Information technology software service	(zzzze)
Note: 1.You can select more than one service from drop down list.....if you are providing a service which is not listed in drop down list but still taxable because of –ve list approach ...then select ” Other Taxable services other than 119 listed in drop down tab”) 2.If you are assessable in respect of more than one service, then provide details of all services by adding the same from drop-down list.....the utility will add :’Payable Sheet’ for every taxable service. With this working in Sheet-1 ends...so validate the sheet , correct any error if shown...and then click on Next aftr successfully validation.	

Sheet-1 ends here....:-)

Sheet-2- Payable-Service-1

- ✓ In this sheet the details of “**Service No. -1**” as selected to be provided.....
ECTL is providing only one service of IT Software

Let’s fill this sheet

Taxable Service for which Tax is being paid	Information technology software service			
Note: The service will appear automatically since we have already selected the same.				
A10	Assessee is liable to pay Service Tax on this taxable service as A10.1 A Service Provider under Section 68(1)	Yes.	A10.2 A Service Receiver under Section 68(2)	No....(because no rev chg in case of IT Software Service)
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	Yes /No as applicable to be picked from drop-down menu.....			
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	Leave blank...because on Partial rev chg in case of IT soft servs	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	Leave Blank...as not applicable.

Next come the details of Exemptions if any claimed:

- Remember that exemptions are always claimed under Notification issued by Central Govt.....so we have to mention in the return the Notification No. with Serial No. under which the exemption has been claimed
- Also note that if we are claiming exemptions under two or more Notifications then info of all those Notifications to be furnished.

A11. Exemptions		
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	No
A11.2	If reply to A11.1 is 'Yes' please furnish Notification No. and S No. in the Notification under which such exemption is availed	
Select	Notification No.	S. No.
To be picked up from Drop down menu		

Next come the details of Abatements (partial exemp) if any claimed:

Ellite Core is not claiming any abetment so, we will proceed like this:

A12: Abatements								
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	No						
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is claimed.	Not Applicable..... Note-If an abatement is claimed then , the Notification under which it is claimed need to be furnished by selecting from the dropdown menu (similar to exemptions as above)						
A13	Provisional Assessment- Ellite Core has not opted for Provisional Asst i.e not paid ST on provisional basis for any month., so select NO							NO
PART -B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE (TO BE DISPLAYED SERVICE-WISE)							
		Oct	Nov	Dec	Jan	Feb	March	Total

B1.1	Gross Amount (See Working Note-1, aftr the Sheet-2)	27,50,000	14,50,000	150,500	29,50,000	10,50,000	15,00,000	1,23,50,500
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued							
TO BE LEFT BLANK Reason- Because the Advance as received on March 5,2013 from Shailesh Soft Ltd. was received against Performa Invoice								
B1.3	Amt taxable on receipt basis under Rule 6(1)....							
TO BE LEFT BLANK Reason-Because the optional scheme of payment on receipt basis is available only to Individual or Firm upto the value of services Rs. 50 lacs. so the opt scheme not available to companies.....								
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued							
TO BE LEFT BLANK Reason-Because no services provided without billing.								
B1.5	Money equivalent of other considerations charged, if any, in a form other than money							
TO BE LEFT BLANK Reason-Because no services are provided against Non-Monetary Consideration								
B1.6	Amount on which Service Tax is payable under partial reverse charge							
TO BE LEFT BLANK Reason-Company is not liable to pay tax under Partial Rev Chg								
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	27,50,000	14,50,000	150,500	29,50,000	10,50,000	15,00,000	123,50,500
B1.8	Amount charged against export of service provided or to be provided		14,50,000 (export to Nokia Finland)					
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)							
B1.10	Amount charged as Pure Agent							
TO BE LEFT BLANK -No Amt paid charged as Pure Agent....i.e No Amt was paid on the behalf any service receiver								

so as to recover the same.										
B1.11	Amount claimed as abatement									
TO BE LEFT BLANK										
Reason-Because no Abatement has been claimed under any Abatement Notification.										
		Oct	Nov.	Dec.	Jan.	Feb.	Mar.			
B1.12	Any other Amount claimed as deduction (to be left blank)									
B1.13	Total Amount claimed as deduction B1.13 = (B1.8 + 1.9 + B1.10 + B1.11 +B1.12)	0	14,50,000	0	0	0	0	0	0	0
B1.14	NET Taxable Value (B1.7 - B1.13)	27,50,000	0	150,500	29,50,000	10,50,000	15,00,000	84,00,500		
B1.15	Service Tax Rate-wise break up of Net Taxable Value(B1:B14)									
	T A X A B L E V A L U E									
Tax Rate	Educ cess rate		SHEC rate	Oct	Nov	Dec	Jan	Feb	Mar	Net Total Taxable Value
12	2		1	27,50,000	0	150,500	29,50,000	10,50,000	15,00,000	84,00,500
B1.16	Taxable value at <u>Specific rate</u> To be left blank, because it applies to services like Air travel etc...									
B1.17	Service Tax payable	330,000	0	18,060	354,000	126,000	180,000	10,08,060		
B1.18	Less: R&D Cess payable(not applicable, leave blank)									
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)									
B1.21	Education Cess payable	6,600	0	361	7,080	2,520	3,600			
B1.21	Secondary Higher Education Cess payable	3,300	0	181	3,540	1,260	1,800			

Special Note-

Cells B2.1 to B2.22- To be filed if you are **receiver of service and liable to pay tax under Reverse charge mechanism....**

If Ellite core is liable to pay tax under RCM (say on GTA services) then the particulars of the same to be given in a separate sheet....like we have given the particulars of the IT service....These cells have been omitted here....

*******So here Sheet-2 Sheet-2- Payable-Service-1 ends*****:-)**

**So validate the sheet , correct any error if shown...and then click on Next after
Successfully validation.**

Working Note-1

Working of Gross Amt as in B1.1

Points to be noted:

1. Simply sum up the value of services whose "Point of taxation" falls in the same month.
For Eg.-The first 3 invoices i.e 250,251 and 252 are to be summed up and to be shown in the month of October ...bcoz all 3 invoices are having their POT in Oct.

2. Gross Amt **"includes"**

- (i) Amt charged for **export of services**
- (ii) Amt charged for **exempted services**

Gross Amt **"excludes"**

- (i) Amts received in **advance without issuing any invoice**
- (ii) Amts received towards service falling under **negative list**.

****And most importantly the gross amount should be EXCLUSIVE OF SERVICE TAX.**

Working of month wise Gross Amt is as under:

Oct 2012	Invoice No.	250(SBI)	251(Wipro)	252(Infosys)	Total
	Value	250,000	15,00,000	10,00,000	27,50,000
Nov 2012	Invoice No.	254(Nokia)	-	-	Total
	Value	14,50,000	-	-	14,50,000
Dec 2012	Invoice No.	253(Reliance)	-	-	Total
	Value	1,50,500	-	-	1,50,500
Jan 2013	Invoice No.	255(Govt of India)	256(Vikas)	258(Purvi)	Total
	Value	NIL(bcoz its negative service)	25,50,000	400,000	29,50,000
Feb 2013	Invoice No.	257(Palak)	-	-	Total
	Value	10,50,000	-	-	10,50,000
March,2013	Invoice No.	201(Performa Inv)-Shailesh	-	-	Total
	Value	15,00,000	-	-	15,00,000

**Sheet-3 Advance Payment of ST
(Part-C of the Return)**

Advance ST paid under Rule 6(1A) to be indicated “month wise” as under:

- (i) ST in advance
- (ii) Educ cess in advance
- (iii) Sec & Higher Educ cess in advance.

For every payment the details of challan to be given i.e Challan No. which is 7Digit BSR code followed by the date of submission of the challan in the form DDMMYYYY followed by a 5 digit Challan serial no.

By the way , no Advance ST has been paid by ECTL.

So for Example advance payment made on Jan 1, 2013 vide BSR 1234567 and Challan no. 00005, then in Challan No. we have to write like this (without space)
Ch No.=12345670101201300005.

*******Sheet-3 ends***:-)**

**Sheet -4 Service tax paid in Cash and through Cenvat Credit:
(Part- D,E,F and G of the ST-3 Form)**

Note:Please refer Table No. -2 and 3 for various figures arrived

S.No.	Month/Quarter	Oct	Nov	Dec	Jan	Feb	Mar	Total
D1	In cash	297,240	0	0	227,980	70,260	114,900	710,380
D2	By CENVAT credit	32,760	0	18,060	126,020	55,740	65,100	297,680
D3	By adjustment of amount paid as Service Tax in <u>advance</u> under Rule 6(1A) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no advance payments								
D4	By adjustment of <u>excess amount</u> paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no excess payments earlier, so no adjustments								
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no excess payments earlier, so no adjustments								
D6	By adjustment of excess earlier paid on a/c of non-availment of deduction in respect of property taxes	B	L	A	N	K	-	-
To be left blank, no relevance								

D7	By Book Adjustment in the case of specified Govt Departments	B	L	A	N	K	-	-

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

Note: Please refer Table No. -2 and 4 for various figures arrived

S.No.	Month/Quarter	Oct	Nov	Dec	Jan	Feb	Mar	Total
D1	In cash	5,945	0	0	4,560	1,405	2,298	14,208
D2	By CENVAT credit	655	0	361	2,520	1,115	1,302	5,953
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no advance payments								
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no excess payments earlier, so no adjustments								
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	B	L	A	N	K	-	-
D6	By adjustment of excess earlier	B	L	A	N	K	-	-
To be left blank, no relevance								

	paid on a/c of non-availment of deduction in respect of property taxes							
D7	By Book Adjustment in the case of specified Govt Departments	B	L	A	N	K	-	-

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

Note: Please refer Table No. -2 and 5 for various figures arrived

S.No.	Month/Quarter	Oct	Nov	Dec	Jan	Feb	Mar	Total
D1	In cash	2,972	0	0	2,280	703	1,149	7,104
D2	By CENVAT credit	328	0	181	1260	557	651	2,977
D3	By adjustment of amount paid as Service Tax in <u>advance</u> under Rule 6(1A) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no advance payments								
D4	By adjustment of <u>excess amount</u> paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	B	L	A	N	K	-	-
To be left blank, as no excess payments earlier, so no adjustments								
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted	B	L	A	N	K	-	-

	in this period under Rule 6(4A) of the ST Rules							
D6	By adjustment of excess earlier paid on a/c of non-availment of deduction in respect of property taxes	B	L	A	N	K	-	-
To be left blank, no relevance								
D7	By Book Adjustment in the case of specified Govt Departments	B	L	A	N	K	-	-

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

ECTL ha complied with all ST provisions , so no such payments for any defaults.

Sheet-4 ends here.....:-)

So validate the sheet , correct any error if shown...and then click on Next aftr Successfully validation.

Sheet-5 Challan details of service tax paid
(Part-H of ST-3Form)

H1	Details of service tax&cesses and other amounts piad(like Int/Penalty etc)	
1.To be shown in totality i.e not to be bifurcated into 12%,2% and 1%. For the sake of simplicity, assume BSR code No.-0211775, Challan No-00005, Date as 6 th of month.		
Month	Challan Number	Amount
Oct	02117750611201200005	306,157
Nov	Value of Taxable services is NIL	-----
Dec	Not to be given , because No ST paid in cash, in fact paid by utilizing Cenvat credit	-----
Jan.	02117750602201300005	234,820
Feb	02117750603201300005	72,368
Mar	02117750604201300005	118,347

Note-1

Challan No. is 7 Digit BSR code followed by the date of submission of the challan in the form DDMMYYYY followed by a 5 digit Challan serial no.

Note-2 The Amounts include ST+3% cess and the figures have taken from our calculation of tax payable in cash.(See Working Note No.-.....)

H2	Source documents details of other adjustments made under Rule 6(4A),(6(3) or other payments made like Interest, Penalty etc.
For Example any penalty paid against a penalty order then the reference no. of the same order is source document....For ECTL no such details to be provided... SO LEAVE B L A N K.	

Sheet-5 ends here

So validate the sheet , correct any error if shown...and then click on Next after Successfully validation.

**Sheet-6 Details of Input Stage Cenvat Credit:
(Part-I of ST-3 form)**

(To be filled only by a provider of taxable services and not by the receiver of service liable to pay ST under RCM)

I1.DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS	
I1.1 Whether providing any exempted service or non-taxable service ('Y'/'N')	No...because ECTL not providing any exempted service
I1.2 Whether manufacturing any exempted excisable goods ('Y'/'N')	No.....ECTL not engaged in any manufacturing activity.
I1.3 If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004] ('Y'/'N')	LEAVE BLANK...NA
I1.4 If reply to anyone of the columns I 1.1 & I 1.2 above is 'Y', and I 1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6(3) of the CENVAT Credit Rules, 2004	
Note-Since ECTL is neither providing any exempted service nor manufacturing any exempted excisable goods, so details to be given in I1.4 is being omitted here	

I3 CENVAT CREDIT TAKEN AND UTILIZED							
I3.1 DETAILS OF CENVAT CREDIT <u>OF SERVICE TAX (12%) AND CENTRAL EXCISE DUTY</u> TAKEN AND UTILISATION THEREOF:							
Note-Please refer Table No. 2 and 3 for various figures arrived							
S.No.	Details of Credit	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
(A)	<u>Opening Bal.</u>	0(assumed)	0	37,640	65,400	0	0
	<u>Credit taken</u>						
1	On Inputs	7,500	5,000	5,500	9,500	10,500	7,500
2	On Capital Goods(leave blank)						
3	On Inputs services	25,260	32,640	40,320	51,120	45,240	57,600
4	As received from Input Serv distributor(NA)	B	L	A	N	K	-
5	Transfer from LTU(NA)	B	L	A	N	K	-
6.	Any other credit	B	L	A	N	K	-
(B)	Total credit taken(1+2+3+4+5+6)	32,760	37,640	45,820	60,620	55,740	65,100

	<u>Credit Utilised</u>						
1	For Payment of 12% ST	32,760	0	18,060	126,020	55,740	65,100
2'	For Payment of Excise duty(NA)	B	L	A	N	K	-
3'	Towards clearance of inputs and capital goods removed after use or without use	B	L	A	N	K	-
4	Transfer to LTU	B	L	A	N	K	-
5	Any other payments/adjustments)	B	L	A	N	K	-
(C)	Total Credit utilized (1+2+3+4+5)	32,760	0	18,060	126,020	55,740	65,100
(D)	<u>Closing Balance of CENVAT Credit of 12%ST and Excise (A)+(B)-(C)</u>	0	37,640	65,400	0	0	0

13.2 DETAILS OF CENVAT CREDIT OF <u>Edu Cess(2%)</u>: on ST and Excise taken and utilization thereof: Note-Please refer Table No. 2 and 4 for various figures arrived							
S.No.	Details of Credit	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
(A)	<u>Opening Bal.</u>	0(assumed)	0	753	1308	0	0
	<u>Credit of Edu cess taken</u>						
1	On Inputs	150	100	110	190	210	150
2	On Capital Goods(leave blank)	B	L	A	N	K	-
3	On Inputs services	505	653	806	1,022	905	1,152
4	As received from Input Serv distributor(NA)	B	L		N	K	-
5	Transfer from LTU(NA)	B	L		N	K	-
6.	Any other credit	B	L		N	K	-
(B)	Total credit of Edu cess taken(1+2+3+4+5+6)	655	753	916	1,212	1,115	1,302
	<u>Credit of Edu cess utilised</u>						

1.	For Payment of 2% Edu cess on goods and services	655	0	361	2,520	1,115	1,302
2.	Towards clearance of inputs and capital goods removed after use or without use	B	L	A	N	K	-
3.	Transfer to LTU	B	L	A	N	K	-
4.	Any other payments/adjustments)	B	L	A	N	K	-
(C)	Total Credit of Edu Cess utilized(1+2+3+4)	655	0	361	2,520	1,115	1,302
(D)	<u>Closing Balance of CENVAT Credit of 2%Edu ces on ST & Excise</u> <u>(A)+(B)-(C)</u>	0	753	1,308	0	0	0

I3.2 DETAILS OF CENVAT CREDIT OF SHEC(1%) on ST and Excise taken and utilization thereof: Note-Please refer Table No. 2 and 5 for various figures arrived							
S.No.	Details of Credit	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
(A)	<u>Opening Bal.</u>	0(assumed)	0	753	1308	0	0
	<u>Credit of SHEC taken</u>						
1	On Inputs	75	50	55	95	105	75
2	On Capital Goods(leave blank)	B	L	A	N	K	-
3	On Inputs services	253	326	404	511	452	576
4	As received from Input Serv distributor(NA)	B	L		N	K	-
5	Transfer from LTU(NA)	B	L		N	K	-
6.	Any other credit	B	L		N	K	-
(B)	Total credit of SHECtaken(1+2+3+4+5+6)	328	376	459	606	557	651
	<u>Credit of SHEC utilised</u>						
1.	For Payment of 2% SHEC on goods and services	328	0	181	1,260	557	651
2.	Towards clearance of	B	L	A	N	K	-

	inputs and capital goods removed after use or without use						
3.	Transfer to LTU	B	L	A	N	K	-
4.	Any other payments/adjustments)	B	L	A	N	K	-
(C)	Total Credit of Edu Cess utilized(1+2+3+4)	328	0	181	1,260	557	651
(D)	<u>Closing Balance of CENVAT Credit of 2%SHEC on ST & Excise</u> <u>(A)+(B)-(C)</u>	0	376	654	0	0	0

Sheet-6 ends here.....:-)

Sheet-7 (Part-J, K and L of ST-3 Form)

Part J-Details of Credit taken and distributed by an Input Service Distributor

- ✓ To be filled only by a person registered as Input Service Distributor under ST Rule(Registration of Special Category of Persons),2005.
- ✓ So, not required to be filled by neither a provider of service nor by a receiver of service liable to pay ST under RCM.

Part K- Self Assessment Memorandum(Tick in the boxes):-)

(a) I/We declare that the above particulars are in accordance with records and books maintained and are correctly stated. ☐

(b)I/We have assessed the Service tax and/or availed Cenvat Credit accordingly as per the provisions of the Finance Act,1994 and the rules made there under. ☐

(c) I/We have paid the tax within specified time and have deposited interest in case of delay. ☐

(d)I/We have filed the return within the specified time and in case of delay the late fees as specified in Rule 7C has been deposited. ☐

(e)I have been authorized as the person to file this return on the behalf of Service provider/Receiver/ISD, as the case may be ☐

Name	Suma n		
Place	Jaipur	Date	14/08/2013

Part L- Details of Service Tax Return Preparer:-

- ✓ If the return has been prepared by a STRP then following details has to be furnished:

(a) Identification No., SRP-

(b) Name of STRP-

(Not applicable in case of ECTL because return is being prepared by a Mr. Vijay, employee of ECT)

So, the Sheet-7 complete here,:-))

- ✓ Now Validate>rectify any error>
- ✓ Again Validate all the sheets, if any error shown then , rectify the same.
- ✓ Now, go to last Sheet-7 , click on Validate Return and Generate XML
- ✓ If any error shown then rectify the same

General Errors:

1. Amount paid as indicated by challan not matching with ST paid in cash.
2. Cenvat credit utilised not matching with the ST paid by utilization of Cenvat Credit.
3. The Net Amount taxable doesn't match with the breakup of rates at which it is taxable
4. Service Tax Payable as shown (in Sheet-2 doesn't match) with ST paid in cash+ by Cenvat Credit(in Sheet-4)

After correcting the errors generate error free XML and upload the same to aces.gov.in

Procedure to e-file ST-3

Step-1 Go to aces.gov.in

Step-2 Click on Service Tax tab

Step-3 Provide user ID and login details

Step-4 Go to “RET” Menu>e-filing>upload xml

Step-5 Provide the required details like FY, Period, Return Type(Original/Revised) and select the xml file.

Step-6 After uploading return, we need to check the status of the same.....i.e. mere uploading the return doesn't mean its successful filing.....ACES check the details like Reg No., taxable services and abatements claimed etc.

- ✓ So, you can check the status after 8-10 hrs of uploading, if its successfully filed then the status will be as “FILED”
- ✓ If it is not accepted, then status will be “REJECTED”. the system will provide the error detailsso in that case we need to make suitable corrections and again file by following the same procedure.

THANK YOU