

To

**M/s. PARAMOUNT BUILDERS  
5-4-187/3 & 4 SOHAM MANSION M.G.ROAD  
SECUNDRABAD HO HYDERABAD URBAN  
TELANGANA 500003**

**S.T.REGISTRATION NO. AAHFP4040NST001**

Sir,

Sub: Service Tax – Non- payment of Service tax and Non-filing of ST-3 Return-Reg.

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On verification from the ACES, it is noticed that you are registered with the Service Tax Range II-B of Division-II, service Tax Commissionerate, Hyderabad. It is also observed that the mandatory requirement of filing f returns in terms of section 70 of Finance Act 1994 read with rule 7 of service tax rules, 1994 are not being complied with. Further, it is observed that you have not filed that the returns for the following periods;

- April,2010-September,2010  
TO
- October,2014-March,2015

In terms of section 70 of Finance Act 1994, read with Rule 7 of service tax rules, 1994, every assessee is required to submit a half yearly return in Form 'ST-3', along with a copy of the Form GAR/TR-6, in triplicate for the months covered in the half-yearly return by the 25<sup>th</sup> of the month following the particular half-year electronically. It is pertinent to state that in the event of non-filing of returns, the provisions indicated in Rule 7C of Service Tax Rules, 1994 shall be made applicable which are read as follows;

*"Where the return prescribed under rule 7 is furnished after the date prescribed for submission of such return, the person liable to furnish the said return shall pay to the credit of the Central Government, for the period of delay of-*

- (i) Fifteen days from the date prescribed for submission of such return, an amount of five hundred rupees;
- (ii) Beyond fifteen days but not later than thirty days from the date prescribed for submission of such return, an amount of one thousand rupees; and
- (iii) Beyond thirty days from the date prescribed for submission of such return an amount of one thousand rupees plus one hundred rupees for every day from the thirty first day till the date of furnishing the said return."

In view of the above, you are required to file the Service Tax returns in Form ST-3 for the above period immediately, failing which, appropriate action under Rule 7C of Service Tax Rules, 1994 will be initiated.

This letter is issued without prejudice to any other action, which may be taken against you under the provisions of Finance Act, 1994 and the rules made there under or any other Act/law for the time being in force in India.

Yours sincerely,



(M.SURESH KUMAR)



**OFFICE OF THE SUPERINTENDENT OF CENTRAL EXCISE & SERVICE TAX  
SERVICE TAX RANGE II-B**

11-5-423/1/A:: सीताराम प्रसाद टावर:: रेड हिलस:: हैदराबाद - 4

**11-5-423/1/A::SITARAM PRASAD TOWER::RED HILLS::HYDERABAD-500004**

C.No.IV/16/ 21/2015-ST R IIB

Date: 15.09.2015

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