



केंद्रीय कर, केंद्रीय उत्पाद शुल्क और सेवा कर का कार्यालय
OFFICE OF THE SUPERINTENDENT CENTRAL TAX, CENTRAL EXCISE
AND SERVICE TAX / कंटोनमेंट रेंज/ CANTONMENT RANGE
मेडचल वस्तु एवं सेवा कर आयुक्तालय /MEDCHAL GST COMMISSIONERATE
H.No.41-87/1, 3rd Floor, Navya Estate, MoulaAli, Hyderabad-40



E-mail:-cgst.entrg@gov.in

Contact No. 040-29703529

O.C.No. 825/2018

Date: .09.2018

//REVENUE MATTER/MOST URGENT//

To
M/s. M C MODI EDUCATIONAL TRUST,
5-4-187/3 & 4, SOHAM MANSION
SOHAM MANSION, M G ROAD
HYDERABAD URBAN - 500003



Sir,

Sub: Service Tax-Non-filing of statutory Service Tax Returns-Reg.
Ref : Service Tax Registration No. AAATM5488QST001.

It is seen from the Statutory Service Tax ST-3 Returns filed for the following periods that the Service tax amounts were defaulted and not paid/shortpaid:

i) In the ST- 3 return July, 2012 to September, 2012 the following issues were found:

S.no	Discrepancy	Action to be taken
1	The Challan Number { 01100840604201300003 } for {Rs.14439/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
2	The Challan Number { 01100841310201200014 } for {Rs.96906/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
3	Sum of SHE Cess payable {Rs.0/-} entered by the assessee is less than the sum of SHE Cess payable {Rs.1076/-} calculated by the system. Differential amount is {Rs.-1076/-}.	Differential amount has to be paid along with interest immediately.
4	EDU Cess Rate { 3 } for the service { Renting of immovable property Service } entered in Provider section is not valid.	Verify the education cess rate as per the Act.
5	Tax payment made belatedly	Interest has to be paid.

ii) In the ST- 3 return April, 2013 to September,2013 the following issues were found :

S.no	Discrepancy	Action to be taken
1	The Challan Number { 01100841010201300033 } for {Rs.116543/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
2	The Challan Number { 01100841108201300003 } for {Rs.128394/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
3	Tax payment made belatedly	Interest has to be paid.

iii) In the ST- 3 return October, 2015 to March, 2016 the following issues were found :

S.no	Discrepancy	Action to be taken
1	The Challan Number { 63600060912201500065 } for {Rs.59343/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
2	The Challan Number { 63600061211201500036 } for {Rs.51709/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
3	The Challan Number { 63602190402201631025 } for {Rs.53779/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
4	Tax payment made belatedly	Interest has to be paid.

iv) In the ST- 3 return October, 2016 to March, 2017 the following issues were found :

S.no	Discrepancy	Action to be taken
1	The Challan Number { 00006341012201600058 } for {Rs.60511/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
2	The Challan Number { 00006342204201700197 } for {Rs.58377/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
3	The Challan Number { 00006342312201600075 } for {Rs.58521/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	Pay the necessary amounts as mentioned along with applicable rate of interest and forward the payment challan to this range office.
4	Sum of KK Cess Paid {Rs.11658/-} is less than sum of KK Cess Payable {Rs.11727/-}. Differential amount is {Rs. 69/-}.	Differential amount has to be paid along with interest immediately.
5	Tax payment made belatedly	Interest has to be paid.

2. It is seen that the following ST-3 returns were filed belatedly, beyond the prescribed dues dates :

Sl. No	ST-3 Return Period	Due date for filing Return	Date of filing Return	Delay in days	Amount payable for late filing (in Rs.)
1	July, 2012 to September, 2012	30-04-2013	22-08-2013	114	9400
2	April, 2013 to September, 2013	25-10-2013	30-10-2013	6	500
4	October, 2015 to March, 2016	29-04-2016	27-07-2016	89	6900
6	October, 2016 to March, 2017	30-04-2017	18-08-2017	110	9000

In terms of Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994, where the return is filed beyond the prescribed due date, the following amount is to be paid (subject to maximum amount of Rs.20000/-):

- (i) Rs.500/- for delay of 15 days or less;
- (ii) Rs. 1000/- for delay of more than 15 days but less than 1 month;

(iii) Rs.1000/- + Rs.100/- per day from the thirty first day till the date of furnishing the said return.

You are requested to pay the Service Tax alongwith Interest and applicable late fees immediately and intimate the details to the jurisdictional Range Officer i.e., Superintendent of Service Tax, Cantonment Range.

3. It is to further inform that, in case of failure to pay the amounts due, action would be initiated to recover the amounts due to the Central Government, under the provisions of Section 87 of the Finance Act, 1994.

Yours sincerely,

T. Anand Mohan
27/09/2018

(T. Anand Mohan)
SUPERINTENDENT
CANTONMENT RANGE

