

Amount received towards exempted ser-

CENTRAL BOARD OF EXCISE AND CUSTOMS



Ministry of Finance - Department of Revenue Form ST-3 (Return under Section 70 of the Finance Act, 1994) Assessee's Name: GREEN WOOD ESTATES AAHFG0711BST001 Registration Number: FILED Return Number: AAH-Status : FG0711BST001_5213050 001 ST3 102011 SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD SECUNDRABAD HO MG ROAD Address of Registered Unit: SERVICE TAX GROUP-X HYDERABAD-II Division: SERVICE TAX Commissionerate: Range: DIVISION-II Financial Year: 2011-2012 Return for the period: October-March Single Return: Yes Category of Service: CONSTRUCTION OF RES. COMPLEX COMPUTATION OF SERVICE TAX(TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE/NOT TO BE FILLED BY INPUT SER-VICE DISTRIBUTOR) Assessee is liable to pay service tax on this taxable service as A2 (i) a Service Provider : (ii) a Service Receiver liable to make payment of service tax : No В Sub-clause No. of clause(105) of section 65: (zzzh) C1 Has the assessee availed benefit of any exemption notification : No If reply to above is yes, please furnish Notification Nos. : C2 Α2 Notification No. 1 D Sr.No in the Notification (If Abatement is claimed as per Notification No. 1/2006-ST): Ē1 Whether provisionally assessed: No E2 Provisional Assessment Order No.(If Any) : F. VALUE OF TAXABLE SERVICE, SERVICE TAX PAYABLE AND GROSS AMOUNT CHARGED (ALL FIGURES IN RUPEES) FOR SERVICE PROVIDER SI.n Oct-Dec Jan-Mar Total (I) SERVICE TAX PAYABLE (a) Gross Amount received in money (i) Against service provided: 0 0 0 (ii) In advance for service to be provided: 0 n 0 Money equivalent of considerations re-0 (b) n n ceived in form other than money: Value on which Service Tax is exempt/not payable (c) (i) Amount received against export of ser-0 0 0

0

0

0

1	vino/other there average of assistant			
	vice(other than export of service):			TARGET CHARLES TO THE TARGET T
(iii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d) :	0	0	0
(f)	Service Tax rate wise break-up of taxable	value = (e)	and the second s	AUDINI WOODE OF THE STATE OF TH
Sl.n	Taxable Rate		Taxable Value	
0	%	Oct-Dec	Jan-Mar	Total
	Service Tax Rate @ :0 Education Cess	0	0	0
	Rate @ :0 Secondary and Higher Educa- tion Cess Rate @ :0			
(g)	Service tax payable :	0	0	0
(h)	Education cess payable :	0	0	0
(i)	Secondary and higher education cess	0	0	0
/II\ T	payable :			CONTINUES IN A SECTION OF THE PROPERTY OF THE
(18) 1	AXABLE AMOUNT CHARGED			TTUTAN BELLINGTON OF THE STATE
	Gross amount for which bills/in- voices/challans are issued relating to ser-	0	0	0
	vice provided/to be provided (including			
	export of service and exempted service) : Money equivalent of other considerations	0	0	0
	charged,if any,in a form other than	Ü		Ü
	money : Amount charged for exported service	0	0	0
	provided/to be provided :	SAPERANAMANINANANANANANANANANANANANANANANANAN		and bear of referent street of transfer and the first testines testines that he call transfer the feet
	Amount charged for exempted service provided/to be provided (other than ex-	0	0	0
	port of service):			
	Amount charged as pure agent :	0	0	. 0
	Amount claimed as abatement :	0	0	0
	Net taxable amount charged = (j+k) -	0	0	0
	(l+m+n+o):	<u> </u>		
	(l+m+n+o) :			
	(l+m+n+o) :	WORKS CONTRACT SERV		
	(l+m+n+o) :	WORKS CONTRACT SERV	ICES	
	(l+m+n+o) : Category of Service : MPUTATION OF SERVICE TAX(TO BE FIL	WORKS CONTRACT SERV	ICES	
VICE	Category of Service : #PUTATION OF SERVICE TAX(TO BE FILE EDISTRIBUTOR)	WORKS CONTRACT SERV	ICES	
VICE A2	Category of Service : MPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as	ICES E TO PAY SERVICE/NOT TO BE	E FILLED BY INPUT SER-
A2 (i)	Category of Service : MPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as	E TO PAY SERVICE/NOT TO BE	E FILLED BY INPUT SER-
A2 (i) (ii)	Category of Service : PUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to Sub-clause No.	a Service Provider :	E FILLED BY INPUT SER- Yes No
(i) (ii) B	Category of Service : PUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to a Sub-clause No.	a Service Provider : make payment of service tax : of clause(105) of section 65 :	E FILLED BY INPUT SER- Yes No (zzzza)
A2 (i) (ii) B C1	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to a Sub-clause No.	a Service Provider : make payment of service tax : of clause(105) of section 65 ; of any exemption notification :	E FILLED BY INPUT SER- Yes No (zzzza)
A2 (i) (ii) B C1 C2	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to Sub-clause No. assessee availed benefit of Notification Nos.:	a Service Provider : make payment of service tax : of clause(105) of section 65 ; of any exemption notification :	E FILLED BY INPUT SER- Yes No (zzzza)
(i) (ii) B C1 C2 A2	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to Sub-clause No. assessee availed benefit of Notification Nos.:	a Service Provider : make payment of service tax : of clause(105) of section 65 ; of any exemption notification :	E FILLED BY INPUT SER- Yes No (zzzza)
(i) (ii) B C1 C2 A2	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the If reply to above is yes, please furnish	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to a Sub-clause No. assessee availed benefit of Notification Nos.:	a Service Provider : make payment of service tax : of clause(105) of section 65 ; of any exemption notification :	Yes No (zzzza)
(i) (ii) B C1 C2 A2 1	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the If reply to above is yes, please furnish	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to Sub-clause No. assessee availed benefit of Notification Abatement is claimed as pe	a Service Provider : a Service Provider : make payment of service tax : of clause(105) of section 65 : of any exemption notification : No.	Yes No (zzzza)
(i) (ii) B C1 C2 A2	Category of Service : PPUTATION OF SERVICE TAX(TO BE FILE DISTRIBUTOR) Assessee is liable to pay service tax or a Has the If reply to above is yes, please furnish	WORKS CONTRACT SERV LED BY A PERSON LIABLE this taxable service as Service Receiver liable to a Sub-clause No. assessee availed benefit of Notification Nos.: Notification Abatement is claimed as per	a Service Provider : make payment of service tax : of clause(105) of section 65 ; of any exemption notification :	E FILLED BY INPUT SER- Yes No (zzzza)

l.n		Oct-Dec	Jan-Mar	Total
o N SERVIC	E TAX PAYABLE			
	Amount received in money			
(i)	Against service provided :	18728786	20313495	39042281
	advance for service to be provided :	0	0	0
	oney equivalent of considerations re- ceived in form other than money :	0	0	0
(c) Value	on which Service Tax is exempt/not pay	able		
(i) Ar	nount received against export of ser-	0	0	0
(ii) Amo	vice : ount received towards exempted ser- vice(other than export of service) :	18728786	20313495	39042281
(iii)	Amount received as pure agent :	0	0	0
(d)	Abatement amount claimed :	0	0	0
(e)	Taxable value = (a+b) - (c+d)	0	0	0
(f) Servi	ce Tax rate wise break-up of taxable valu	e = (e)	1	I
Sl.n	Taxable Rate	от при	Taxable Value	
0	%	Oct-Dec	Jan-Mar	Total
	rvice Tax Rate @ :0 Education Cess @ :0 Secondary and Higher Educa- tion Cess Rate @ :0	0	0	0
(g)	Service tax payable :	0	0	0
(h)	Education cess payable :	0	0	0
(i) Sec	ondary and higher education cess payable :	0	0	0
(II) TAXAE	LE AMOUNT CHARGED			
vi	Gross amount for which bills/in- s/challans are issued relating to ser- ce provided/to be provided (including t of service and exempted service):	0	0	0
Mon	ey equivalent of other considerations charged,if any,in a form other than money:	0	0	0
	Amount charged for exported service provided/to be provided:	0	0	0
A pr	mount charged for exempted service ovided/to be provided (other than ex- port of service) :	0	0	0
	Amount charged as pure agent :	0	0	0
	Amount claimed as abatement :	0	0	0
	Net taxable amount charged = (j+k) - (l+m+n+o):	0	0	0
SI No.		Oct-Dec	Jan-Mar	Total
4. AMOUN	T OF SERVICE TAX PAID IN ADVANCE	UNDER SUB-RULE(1A)	OF RULE 6	
	Amount paid in Advance :	0	0	0
ł	· · · · · · · · · · · · · · · · · · ·			

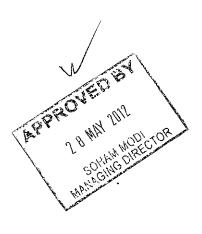
Oct-Dec			THE PROPERTY OF THE PROPERTY O
Jan-Mar		ALALA ALA	
IA. SERVICE TAX,EDUCATIONAL CESS AND C FAX/NOT TO BE FILLED BY INPUT SERVICE D	THER AMOUNTS PAID(TO	D BE FILLED BY A PERSON LI	ABLE TO PAY SERVICE
	Oct-Dec	Jan-Mar	Total
I) SERVICE TAX ,EDUCATION CESS,SECOND	ARY AND HIGHER EDUCA	TION CESS PAID	ANNUAL MANAGEMENT AND
a) SERVICE TAX PAID	<mark>ann ann ann an an an an an an an an an a</mark>	en komisti kuntus k	kanggalan da kapamatan da
In cash :	0	0	0
By CENVAT Credit ^ :	0	0	0
Advance Service Tax utilized [Rule 6(1A)]	0	0	0
Service Tax paid [Rule 6(3)] :	0	0	0
Service Tax paid [Rule 6(4A)] :	0	0	0
(b) EDUCATION CESS PAID			
In cash:	0	0	0
By CENVAT Credit ^:	0	0	0
Advance Educess utilized [Rule 6(1A)] :	0	0	0
Educess paid [Rule 6(3)]:	0	0	0
Educess paid [Rule 6(4A)]:	0	0	0
(c) SECONDARY AND HIGHER EDUCATION C			
In cash:	0	0	0
By CENVAT Credit ^ :	0	0	0
Advance Sec.& High. Educess utilized [Rule 6(1A)]:	0	0	0
Sec.& High. Educess paid [Rule 6(3)] :	0	. 0	0
Sec.& High. Educess paid [Rule6(4A)] :	0	0	0
(d) OTHER AMOUNTS PAID			
Other amounts paid - Arrears Cash :	0	0	0
Other amounts paid - Arrears Credit :	0	0	. 0
Other amounts paid - Arrears (Educess) Cash:	0	0	0
Other amounts paid - Arrears (Educess)	0	0	0
Credit : Other amounts paid - Arrears (Sec &	0	0	0
Higher Educess) Cash :			
Other amounts paid - Arrears (Sec & Higher Educess) Credit :	0	0	0
Other amounts paid - Interest :	0	0	0
Other amounts paid - Penalty :	0	0	0
Section 73A Amount Paid ^ :	0	0	0
Any Other Amount (Please specify) :	0	0	0
(II) DETAILS OF CHALLAN (VIDE WHICH SERV OTHER AMOUNTS PAID IN CASH)	ICE TAX EDUCATION CE	SS, SECONDARY AND HIGHER	R EDUCATION CESS AN
Month		GAR-7 Challan	
Oct-Dec			
Jan-Mar		And and an internal control of the c	

SI lo.	Entry i	n table Service tax,educational c education cess p		Source de	ocument
io.		Source Document Type	Month	No./ Period	Date
<u>~ г</u>	NETALL S	OF AMOUNT OF SERVICE TAX	PAVARI E RIIT NOT PAID AS (ON THE LAST DAY OF THE	10
		WHICH RETURN IS FILED :	A TABLE BOT NOT TAID AG	A THE LACT DATO.	<u> </u>
					THE SECRET SECRE
		OF INPUT STAGE CENVAT CRED CEIVER LIABLE TO PAY SERVIC			LY/NOT TO BE FILLED I
A. V	NHETHE	R THE ASSESSEE PROVIDING E	XEMPTED/NON TAXABLE SE	RVICE OR EXEMPTED GOO	DDS
-10-10-10-1			Whether providing any exen	npted or non taxable servic	e No
			Whether manufac	turing any exempted good	s No
lf a	ny one c	of the above is yes, whether main put service and	itaining separate account for re input goods(refer to rule 6(2) c		
	(d)	If any one of the (a) and (b) is '\		n is being availed under ru he Cenvat Credit Rules,200	
		(i) Opted to pay an amount e	qual to 10% of the value of exe		ie No
	1	(ii) Opted to pay an amount eq	uivalent to CENVAT Credit att	ributable to inputs and inpu	ut No
	-	services used in or in relation	to manufacture of exempted g	oods or provision of exemp ted service(Y/I	
		AND THE RESERVE OF THE PROPERTY OF THE PROPERT	MANUEL PARAMENTAL UNITAL LE REPARAMENTAL VIII AND	A STATE OF THE STA	
AΑ	AMOUN	T PAYABLE UNDER RULE 6 (3)	OF THE CENVAT CREDIT RULI	ES,2004	AUTOMA A TOTAL
SI No		MONTH	Oct-Dec	:	Jan-Mar
(a)	V	alue of Exempted good cleared :	0		0
(b)	Value	of exempted services provided :	0		0
(c)		unt paid under rule 6(3) of Cenvat Rules,2004 by CENVAT Credit :	0		0
(d)	Amo	ount paid under rile 6(3) of Cenvat Credit Rules,2004 by cash :	0		0
(e)		Total Amount paid for Cenvat :	0	TO THE PARTY OF TH	0
(f)	Challan	Nos,vide which amount mention	ned in (d) is paid		77
		Month		GAR-7 Challan	
		Oct-Dec		TOTAL TOTAL BEAUTIFUL BEAU	ALTO ATTEMPTION AND TOTAL BEING AND
N. I M. P. L. L.		Jan-Mar		CONTROL CONTRO	THE BUILD AND AND AND AND AND AND AND AND AND AN
CRE	DIT DET	AILS FOR SERVICE TAX PROVID	DER / RECEIPIENT		
(A) C	ENVAT	CREDIT DETAILS (all figures in r	upees)		
		Details of Credit	Oct-Dec		Jan-Mar
		Opening Balance :	0		0
		Credit taken on inputs :	0		0
		Credit taken on capital goods :	0	THE PROPERTY OF THE PROPERTY O	0
	Credi	t taken on input services received directly :	0		0
	Credit	taken as received from input ser- vice distributor :	0		0
	Credit	taken from inter unit transfer by a LTU :	O		0
1		Total credit availed :	0		0
		ilized for payment of service tax :			•

Credit utilized for payment of education cess on taxable services		0
Credit utilized for payment of excise any other du		0
Credit utilized towards clearance of ir goods and capital goods removed suc	ias	0
Credit utilized towards inter unit trans of LT	*****	0
Credit of education cess and second and higher education cess utilized Payment under rule 6(3) of the Cer Credit Rules,200	for vat	0
Total credit utilize	od : 0	0
Closing Balance of CENVAT cred	lit: O	0
(B) EDUCATION CESS CREDIT DETAILS	(all figures in rupees)	
	· · · · · · · · · · · · · · · · · · ·	
Details of Credit	Oct-Dec	Jan-Mar
Opening Baland	ee: 0	0
Credit of education cess and second and higher education cess taken or pu	ı in-	· 0
Credit of education cess and second and higher education cess taken on o ital good	ap-	0
Credit of education cess and second and higher education cess taken on ir services received direct	put -	. 0
Credit of education cess and second and higher education cess taken as ceived from input service distribute	re-	0
Credit of education cess and second and higher education cess taken fi inter unit transfer by a LT	rom	0
Total credit of education cess and so	sec- 0	0
Credit of education cess and second and higher education cess utilized payment of education cess and second ary and higher education cess on vice	for and- ser-	0
Credit of education cess and second and higher education cess utilized payment of education cess and secondary and higher education cess on good	for ind-	0
Credit of education cess and second and higher education cess utilized wards payment of education cess secondary and higher education cess clearance of input goods and cap goods removed as suc	to- and con ital	0
Credit of education cess and second and higher education cess utilized wards inter unit transfer of LT	to-	0
Total credit of education cess and s ondary and higher education cess utili		0
Closing Balance of Education cess secondary and higher education ces		0
CREDIT DETAILS FOR INPUT SERVICE D	DISTRIBUTOR	
(A) DETAILS OF CENVAT CREDIT RECEI	VED AND DISTRIBUTED (all figures in rupees)
Details of Credit	Oct-Dec	Jan-Mar

Details of Credit		Oct-Dec	Jan-Mar
7. SELF-ASSESSMENT MEMOR	RANDUM		
(a) I/We declare that the above page	articulars are in accordance	with the records and books ma	intained by me/us and are correctly stated.
(b) I/We have assessed and paid Act, 1994 and the rules made the		ed and distributed CENVAT cre	dit correctly as per the provisions of the Finance
(c)I/We have paid duty within the	specified time limit and in ca	ase of delay, I/We have deposit	ed the interest leviable thereon.
8. IF THE RETURN HAS BEEN BELOW:	PREPARED BY A SERVIC	E TAX RETURN PREPARER (STRP), FURNISH FURTHER DETAILS AS
(a) Identification No. of STRP :			
(b) Name of STRP :	M JAYAPRAKASH	ESSENTIMBER ET EN PER TE ESSENTE ESSENTE ESSENTE EN ESSENTE EN ESTA EN ESSENTE ESSENTE ESSENTE ESSENTE ESSENTE	
	<u> </u>		
Name :	GREEN WOOD ESTATES	S	
Place :	SECUNDERABAD	Date:	04/06/2012
Revised Date :		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	et anno en emeno en escoco en escoco en escoco e en en escoco en en escentra en
	A		

					
Sum of Tay a	mount unde	er works contract	services v	vith compo	sition
Year N	nount and T	otal		<u>-</u>	
2007	9	-			
	10	-	, .		
-	11				
	12				
2007 Total		-			
2008	1	87,584			
_	2	47,174			
	3	2,14,327			
-	5	3,12,329 2,32,539			
-	6	2,08,644			
-	7 -	1,75,752			
-	8	68,483			
	9	2,02,551			
	10	1,03,899			
-	11	1,20,922			
	12	80,509			
2008 Total		18,54,714			
2009	. 1	1,84,617			
	2	96,233			
ļ	3	1,28,288			<u> </u>
	4	1,45,005			
	5	42,198			
	6	1,21,509			<u> </u>
•	7	97,750			
	8	2,88,318			
	9	1,94,202			
•	10	2,15,064			
	11	2,15,338 1,86,345		L	<u> </u>
2009 Total	12	19,14,868			
2009 10(a)	1	1,53,824			
2010	2	2,13,854			
	3	1,95,798			
	4	1,27,171			
	5	1,56,689			
	6	2,64,073		<u> </u>	<u> </u>
	7	1,15,177			
	8	1,60,797	,		
	9	2,81,357		ļ	
	10	2,69,895			
	11	2,48,498			
	12	1,73,889		<u> </u>	
2010 Total		23,61,022		<u> </u>	
2011		46,280	,		
	3	1,64,072 1,62,917		 	
1	4	1,90,605			
	5	2,83,715			
	6	2,68,967		- 	
	7	1,77,463		1	<u> </u>
	8	2,99,075			
	9	1,04,834			
	10	2,13,049			
.	11	3,39,985	,		
		1 0,00,000	L	1	



GWE Tax Summary

2011	12	2,18,592	
2011 Total		24,69,553	
2012	1	2,48,694	
'	2	2,63,210	
	3	3,25,012	
2012 Total		8,36,916	
Grand Total		94,37,073	



For payments from April 2007 onwards G.A.R.-7 Proforma for Service Tax Payments (Receipt & Payment Full Name BENMOOD Complete Address DHAM Telephone No. Pincode | Assessee Code No. Commissionerate Name Commissionerate Code Division Code Range Code 03 Accounting Code of the Service Amount Tendered in Rupees 0 RECEIVING BANK BRANCH STAM 0 0 4 0 4 0 0 4 4 0 0 4 0 (In words) Rupees Seven thousan Sevent Cash/Cheque/Draft/Pay Order No. Signature of the Tenderer with date Accounting Code of the Service TAX PAYER'S COUNTERFOH Amount Tendered in Rupees 0 0 RECEIVING BANK BRANCH TAMP 0 0 4 0 4 0 0 4 4 0 0 4 0 Total

Total 94773700

Received from Assessee Code No. A PHFGO7LLBC Do L.

(In words) Rupees Analytical Seven Markov Gerenhise Chief General

By Cash/Cheque/Draft/Pay Order No. 55674 Dated 10002 Drawn on HDCe Roach 677

on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

		TAX PAY	S'S COUNTERFOIL
Accounting Code of the Service 0	AAHFGO711B Lakh fefty th	RECEIVING INDIAN OV EARLY OF NO DEF AND CATE CH. REALI- SATION DATE SETIAL NO. STOO 1 OUS and	BANK BRANCH STAMP ERSEAS BANK GH Br. PIN: 500 020 O 0 27 0 563 MONTH YEAR ONLY ONLY ORL ONLY ORL ONLY ONL
1	tailed in this taxpayer's counterfoil and on stamp	affixed and signed there	ein.
Accounting Code of the Service 0 0 4 4 0 2 9 8 0 0 4 4 0 2 9 8 0 0 4 4	Amount Tendered in Rupees 991261=00	DEPOSIT DATE CH. REALISATION DATE SERIAL NO.	R'S COUNTERFOIL RSEAS BANK BENRIBES COPSTAMP G279583 TE MONTH YEAR TE MONTH YEAR 1 MAR 2000
Tota	1 3 00 00 0 0 0		
Received from Assessee Code No.	AAHFGO711B	5 T 0 0 1	
(In words) Rupees 74vee	Lakhs Orly		Only
By Cash/Cheque/Draft/Pay Order No.		Drawn on	HOPE BANK CTD
I F	tailed in this taxpayer's counterfoil and on stamp		
(gleenwood lestate			

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For payments from April 2007 onw	vards G.A.R7 Proforma for Servi	ce Tax Payments (Receipt & Payment R
Full Name	SREENHOOD E	
Complete Address	5-4-1872+4 W 02 00 12 44	SOHAMMANCIO
Telephone No.	OLD GC22CDD	CUNAGAARAD
Assessee Code No.	AAH FQQ 77 11 D C	Pincode S O C O C
Commissionerate Name	HYDERALAAT	1001
Commissionerate Code	Division Code / 2	Panga Code Code
Accounting Code of the Service	Amount Tendered in Rupees	Range Code 03
0 0 4 4 7 2 2 4 0 0 4 4 7 2 9 8 0 0 4 4 7 2 5 0 0 4 4 7 7 7 7 0 0 4 4 7 7 7 7	920133700 1649370 920170 17590	RECEIVING BANK BRANCH STAMP
Tota	1 94773707	
(In words) Rupees Alne	Cakin Frix Seven le	housan Seventinos Only) tender
Cash/Cheque/Draft/Pay Order No.	56670 Dated /8/02/02	
s. Lb		Drawn on HD Dels AN KNT
Signature of the Tenderer with date		
Accounting Code of the Service	Amount Tendered in Rupees	TAX PAYER'S COUNTERFOIL
0 0 4 4 0 9 6 6	920/33=00	RECEIVING BANK BRANCH STAMP
0 0 4 4 0 4 2 6 0 0 4 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 8 4 0 3 = 00 9 2 0 1 = 0 0	101 2012 101 3013
Total	94773700	
eceived from Assessee Code No.	4 A 4 F G O 7 1 1 12 10 15	
n words) Rupecs Mere lak	in Ing seven thoria.	
y Cash/Cheque/Draft/Pay Order No.	TERTIC Dated 10/20/012	
a account of Union Service Tax as detail	led in this taxpayer's counterfoil and on stamp affixed	d and signed therein

·····	Fo	rm ST-3 (Return ur	ider Section 7	0 of the Financ	e Act, 1994	элж үлжээл Манга Ан элмүннэг дэмүн ай амалаан мэхээн дэхүүн гойог тогсог дэгүн айгаасаа. }
	Registration Number : A	AHFG0711BST001	A	sessee's Name :	COEFT	
	Return Number : A	AH- G0711BST001_52130 01 ST3 042011		Status :	FILED	OOD ESTATES
Add			187/3 & 4 SOH/	AM MANSION M.C	L. S.ROAD SEC	UNDRABAD HO MG ROAD
	_	IYDERABAD-II	Division :	SERVICE TAX	T	SERVICE TAX GROUP-X
	Financial Year: 2	011-2012	Returr	for the period :	April-Septer	mber
	Single Return : Y	es				

	Category o	of Service : CONSTR	UCTION OF RE		***************************************	
						<u> </u>
COM	PUTATION OF SERVICE TA	X(TO BE FILLED BY	A PERSON LIA	BLE TO PAY SER	VICE/NOT T	O BE FILLED BY INPUT SER-
A2	Assessee is liable to pay se	ervice tax on this taxa	ible service as			
(i)		73 TH - 104 (1110) (1110) (1110) (1110) (1110) (1110) (1110) (1110) (1110) (1110)		a Se	rvice Provid	er : Yes
(ii)		a Service I	Receiver liable	to make payment	of service t	ax : No
В			Sub-clause	No. of clause(105) of section (65 : (zzzh)
C1				it of any exempti	on notification	on: No
C2	If reply to above is yes, ple	ase furnish Notification	on Nos. :			
A2			Notificati			
1			01/200	6-S.T.		
D	Sr No in the No.	lification (If Abatama	-A !8-f			
E1	Siavo III the No	tification (If Abateme				•
E2				Whether provision I Assessment Or		
			ياه د يو پر ۱۳۰۰ د		der No.(II AI	**
	ALUE OF TAXABLE SERVIC SERVICE PROVIDER	E,SERVICE TAX PAY		*	łARGED (AL	L FIGURES IN RUPEES)
SI.n			Apr-Jun	Ju	ly-Sept	Total
(I) S	ERVICE TAX PAYABLE	·	**************************************	The second secon	1. w 1, . 1,	AND STATE OF THE S
(a)	Gross Amount received in mo	oney				
(i)	Against servio	e provided :	30627309	24	1967434	55594743
(ii)	In advance for service to b	e provided :	0		0	0
(b)	Money equivalent of consi ceived in form other t		0		0	0
(c)	I					
(i)	Amount received against	export of ser-	0		0	0
(ii)	Amount received towards export	xempted ser-	7050390	. 8	75758 5	15807975
(iii)	Amount received as	pure agent :	0	The state of the s	0	0
(d)	Abatement amou	ınt claimed :	17682689	12	2157387	29840076
(e)	Taxable value ≈ (a	ı+b) - (c+d) :	5894230	4	052462	9946692

		10-20-10-10-10-10-10-10-10-10-10-10-10-10-10		
l.n o	Taxable Rate		Taxable Value	
	%	Apr-Jun	July-Sept	Total
	Service Tax Rate @ :10 Education Cess Rate @ :2 Secondary and Higher Educa- tion Cess Rate @ :1	5894230	4052462	9946692
(g)	Service tax payable :	589423	405246	994669
(h)	Education cess payable :	11788	8105	19893
(i)	Secondary and higher education cess payable :	5894	4052	9946
I) T	AXABLE AMOUNT CHARGED			1824
	Gross amount for which bills/in- voices/challans are issued relating to ser- vice provided/to be provided (including export of service and exempted service):	30627309	24967434	55594743
	Money equivalent of other considerations charged,if any,in a form other than money :	0	0	0
	Amount charged for exported service provided/to be provided:	0	0	0
	Amount charged for exempted service provided/to be provided (other than export of service) :	7050390	8757585	15807975
	Amount charged as pure agent :	0	0	0
	Amount claimed as abatement :	17682689	12157387	29840076
	Net taxable amount charged = (j+k) -	5894230	4052462	9946692
******	(l+m+n+o) : Category of Service : WC	DRKS CONTRACT SERVIC		
COI		DRKS CONTRACT SERVIC	ES	E FILLED BY INPUT SER-
110	Category of Service : WC	D BY A PERSON LIABLE	ES	E FILLED BY INPUT SER-
VIC A2	Category of Service : WO MPUTATION OF SERVICE TAX(TO BE FILLE EDISTRIBUTOR)	D BY A PERSON LIABLE	ES	
(i)	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on th	D BY A PERSON LIABLE	ES TO PAY SERVICE/NOT TO BI	
(i) (ii) (ii)	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on th	D BY A PERSON LIABLE is taxable service as	ES TO PAY SERVICE/NOT TO BI a Service Provider :	Yes No
(i) (ii) (ii) B	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the a Se	D BY A PERSON LIABLE is taxable service as rvice Receiver liable to many Sub-clause No. of seessee availed benefit of	ES TO PAY SERVICE/NOT TO BI a Service Provider : ake payment of service tax :	Yes No (zzzza)
(i) (ii) B C1	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the	ib BY A PERSON LIABLE is taxable service as ervice Receiver tiable to ma Sub-clause No. of esessee availed benefit of	ES TO PAY SERVICE/NOT TO BI a Service Provider : ake payment of service tax : of clause(105) of section 65 : any exemption notification :	Yes No (zzzza)
(i) (ii) (ii) C1 C2	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the a Se	D BY A PERSON LIABLE is taxable service as rvice Receiver liable to many Sub-clause No. of seessee availed benefit of	ES TO PAY SERVICE/NOT TO BI a Service Provider : ake payment of service tax : of clause(105) of section 65 : any exemption notification :	Yes No (zzzza)
(ii) (ii) (ii) B C1 C2	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the a Se	ib BY A PERSON LIABLE is taxable service as ervice Receiver tiable to ma Sub-clause No. of esessee availed benefit of	ES TO PAY SERVICE/NOT TO BI a Service Provider : ake payment of service tax : of clause(105) of section 65 : any exemption notification :	Yes No (zzzza)
(i) (ii) (ii) B C1 C2 A2	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on th a Se Has the as If reply to above is yes, please furnish Not	is taxable service as ervice Receiver liable to many sub-clause No. of the service as Sub-clause No. of the service as Notification Nos. :	a Service Provider: ake payment of service tax: of clause(105) of section 65: any exemption notification:	Yes No (zzzza)
(ii) (iii) B C1 C2 A2	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the a Se	is taxable service as ervice Receiver liable to ma Sub-clause No. of the service as Sub-clause No. of the service as a	ES TO PAY SERVICE/NOT TO BI a Service Provider: ake payment of service tax: of clause(105) of section 65: any exemption notification:	Yes No (zzzza) No
(ii) (ii) B C1 C2 A2 1	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on th a Se Has the as If reply to above is yes, please furnish Not	is taxable service as ervice Receiver liable to many sub-clause No. of the service as the service Receiver liable to many sub-clause No. of the service availed benefit of the service availed benefit of the service attended to the service as the servic	a Service Provider: a Service Provider: ake payment of service tax: of clause(105) of section 65: any exemption notification:	Yes No (zzzza) No
(i) (ii) B C1 C2 A2 1	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on th a Se Has the as If reply to above is yes, please furnish Not	is taxable service as ervice Receiver liable to many sub-clause No. of the service as sees availed benefit of the tification Nos.: Notification Nos.: Attended as per whet Provisional Assertation Nos.	a Service Provider: a Service Provider: ake payment of service tax: of clause(105) of section 65: any exemption notification: lo. Notification No. 1/2006-ST): her provisionally assessed: sessment Order No.(If Any):	Yes No (zzzza) No No
(i) (ii) B C1 C2 A2 1	Category of Service : WC MPUTATION OF SERVICE TAX(TO BE FILLE E DISTRIBUTOR) Assessee is liable to pay service tax on the a Se Has the as If reply to above is yes, please furnish Not Sr.No in the Notification (If Above tax on the Notifica	is taxable service as ervice Receiver liable to many sub-clause No. of the service as sees availed benefit of the tification Nos.: Notification Nos.: Attended as per whet Provisional Assertation Nos.	a Service Provider: a Service Provider: ake payment of service tax: of clause(105) of section 65: any exemption notification: lo. Notification No. 1/2006-ST): her provisionally assessed: sessment Order No.(If Any):	Yes No (zzzza) No No

(n) 0		+ + 1/21 pp - 2 2 2 2		· .				
	ross Amount received in money							
(i)	Against service provided :	0	0	0				
(ii)	In advance for service to be provided :	0	0	0				
b)	Money equivalent of considerations re- ceived in form other than money :	0	0	0				
(c) V	alue on which Service Tax is exempt/not pay	able	And the second s					
(i)	Amount received against export of service:	0	0	0				
	Amount received towards exempted ser- vice(other than export of service) :	O Samelar	0	0				
iii)	Amount received as pure agent :	0	0	0				
(d)	Abatement amount claimed :	0	0	0				
(e)	Taxable value = (a+b) - (c+d) :	0	0	0				
(f) S	ervice Tax rate wise break-up of taxable valu	ie = (e)						
.n	Taxable Rate	_	Taxable Value					
	%	Apr-Jun	July-Sept	Total				
ı	Service Tax Rate @ :0 Education Cess Rate @ :0 Secondary and Higher Educa- tion Cess Rate @ :0	O	0	0				
(g)	Service tax payable :	0	0	0				
(h)	Education cess payable :	0	0	0				
(i)	Secondary and higher education cess payable :	0	0					
I) TA	XABLE AMOUNT CHARGED			**************************************				
	Gross amount for which bills/in- /oices/challans are issued relating to ser- vice provided/to be provided (including export of service and exempted service):	0	0	0				
	Money equivalent of other considerations charged,if any,in a form other than money :	0	0 .	. 0				
	Amount charged for exported service provided/to be provided :	0	0	0				
	Amount charged for exempted service provided/to be provided (other than ex- port of service) :	0	0	. 0				
	Amount charged as pure agent :	0	0	0				
	Amount claimed as abatement :	0	0	0				
	Net taxable amount charged = (j+k) - (l+m+n+o):	0	0	0				
1		and the second second		-				
SI No.		Apr-Jun	July-Sept	Total				
L ARA	OUNT OF SERVICE TAX PAID IN ADVANC	E HADED BUT BUT BUT	OF DIVE C					
- 71	Amount paid in Advance :	0 0						
ii)		V	0	0				
"'	Challan Details for Advance Payment							
	Month	GAR-7 Challan						
······································	Apr-Jun							
11 0	Jul-Sep							
.А. S ГАХ/!	ERVICE TAX,EDUCATIONAL CESS AND C NOT TO BE FILLED BY INPUT SERVICE DI	THER AMOUNTS PAID(TO STRIBUTOR)	D BE FILLED BY A PERSON L	IABLE TO PAY SERVICE				
		Apr-Jun						

_Page 4 of 7 _

The company of the contract of

PERI	OD FOR	WHICH RETURN IS FILED :										
5. DE SERV	TAILS (OF INPUT STAGE CENVAT CRED	DIT(TO BE FILED BY A TAXABLE SERVICE PR CE TAX OR INPUT SERVICE DISTRIBUTOR)	OVIDER ONLY	//NOT TO BE FILLED BY							
5A. W	VHETHE	R THE ASSESSEE PROVIDING	EXEMPTED/NON TAXABLE SERVICE OR EXE	MPTED GOOD	S							
			Whether providing any exempted or non ta	xable service	No							
			Whether manufacturing any exer	npted goods	No							
If a	ny one o	of the above is yes, whether mai put service and	ntaining separate account for receipt or consu input goods(refer to rule 6(2) of CENVAT cred	mption of in- tit Rule,2004)	No							
	(d) If any one of the (a) and (b) is 'Yes' and (c) is 'No',which option is being availed under rule 6 (3) of the Cenvat Credit Rules,2004											
		(i) Opted to pay an amount	equal to 10% of the value of exempted goods a value of exempted ser	and 8% of the	e No							
		(ii) Opted to pay an amount e services used in or in relation	quivalent to CENVAT Credit attributable to inp to manufacture of exempted goods or provisi	uts and innut	No							
5AA	AMOUN	IT PAYABLE UNDER RULE 6 (3)	OF THE CENVAT CREDIT RULES,2004	ade about the second of the se	and with the same to same the same transfer that the same transfer same the same transfer same trans							
SI No		MONTH	Apr-Jun	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	July-Sept							
(a)	'	/alue of Exempted good cleared :	0		0							
(b)	Valu	e of exempted services provided :	0		0							
(c)	Credi	unt paid under rule 6(3) of Cenvat t Rules,2004 by CENVAT Credit :	0		0							
(d)	Am	ount paid under rile 6(3) of Cenvat Credit Rules,2004 by cash :	· · · · · · · · · · · · · · · · · · ·	1.	. O							
(e)		Total Amount paid for Cenvat :	0 .		0							
(f)	Challa	n Nos,vide which amount mention	oned in (d) is paid									
		Month	GAR-7 Ch	allan								
		Apr-Jun	·									
		Jul-Sep			тті, к-за чинален шағашы б ағашы шағашылы (160 <u>) індігіндеге тұйғашға</u> теления							
		TAILS FOR SERVICE TAX PROV										
(A) (CENVAT	CREDIT DETAILS (all figures in	rupees)									
	····	Details of Credit	Apr-Jun		July-Sept							
		Opening Balance :	0		0							
		Credit taken on inputs :	0	AT LUCATION OF THE PARTY OF THE	0							
		Credit taken on capital goods :	0		0							
		lit taken on input services received directly:			0							
		it taken as received from input ser- vice distributor :		. 0								
	Cred	t taken from inter unit transfer by a LTU:			0							
ļ		Total credit availed :	0 0		0							
ļ		itilized for payment of service tax :	0		0							
	·	utilized for payment of educationa cess on taxable service :			0							
money.c.,u		dit utilized for payment of excise o any other duty :		0								
		utilized towards clearance of inpu ods and capital goods removed as			0							

Credit utilized towards inter unit transfer 0 n of LTU: Credit of education cess and secondary 0 0 and higher education cess utilized for Payment under rule 6(3) of the Cenval Credit Rules, 2004: Total credit utilized : n 0 Closing Balance of CENVAT credit: 0 0 (B) EDUCATION CESS CREDIT DETAILS (all figures in rupees) **Details of Credit** Apr-Jun July-Sept Opening Balance: 0 0 Credit of education cess and secondary . . . 0.... 0 and higher education cess taken on inputs: Credit of education cess and secondary 0 0 and higher education cess taken on capital goods : Credit of education cess and secondary O 0 and higher education cess taken on input services received directly : Credit of education cess and secondary 0 0 and higher education cess taken as received from input service distributor : Credit of education cess and secondary 0 0 and higher education cess taken from Committee inter unit transfer by a LTU : Total credit of education cess and sec-0 0 ondary and higher education cess taken: Credit of education cess and secondary 0 and higher education cess utilized for payment of education cess and secondary and higher education cess on services: Credit of education cess and secondary 0 0 and higher education cess utilized for payment of education cess and secondary and higher education cess on goods: Credit of education cess and secondary 0 0 and higher education cess utilized towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such : Credit of education cess and secondary 0 and higher education cess utilized towards inter unit transfer of LTU: Total credit of education cess and sec 0 ondary and higher education cess utilized Closing Balance of Education cess and 0 0 secondary and higher education cess : and the property spirit CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR (A) DETAILS OF CENVAT CREDIT RECEIVED AND DISTRIBUTED (all figures in rupees) **Details of Credit** Apr-Jun July-Sept (B) DETAILS OF EDUCATION CESS RECEIVED AND DISTRIBUTED (all figures in rupees) **Details of Credit** Apr-Jun July-Sept 7. SELF-ASSESSMENT MEMORANDUM

(a) I/We declare that the above pa	articulars are in accordance v	with the records and books m	aintained by me/us and are correctly stated.								
(b) I/We have assessed and paid Act, 1994 and the rules made the	the service tax and/or availed	d and distributed CENVAT cr	redit correctly as per the provisions of the Finance								
(c)I/We have paid duty within the	specified time limit and in cas	se of delay, I/We have depos	ited the interest leviable thereon.								
8. IF THE RETURN HAS BEEN BELOW:	PREPARED BY A SERVICE	TAX RETURN PREPARER	(STRP), FURNISH FURTHER DETAILS AS								
(a) Identification No. of STRP	(a) Identification No. of STRP 076										
(b) Name of STRP :	A. Shanker Reddy										
Name :	GREENWOOD ESTATES	- Santa									
Place:	SECUNDERABAD	Date	: 26/12/2011								
Revised Date :		-									

Partner Partner

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003. Phone: +91-40-66335551, Fax:

To,
The Superintendent of Service Tax (C, LOUP-II)
Hyderabad – Il Commissionerate,
Opposite Singareni Bhavan,
Sitaram Bagh, Red Hills
Hyderabad.

31.12.11

Dear Sir,

Sub: Payment of Service tax under protest for the period 01.04.2011 to 30.09.2011

Ref: Our STC No. AAHF0711BST001

- We M/s. Greewood Estates are engaged in development and sale of residential Flats on the land purchased by us outright. We enter into agreement to sell with the customer and later the same would be registered by executing a sale deed after the completion of the construction.
- 2. We understand that we are not liable to service tax based on the decision of Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)], the clarification given by Board vide Circular No. 108/02/2009 ST dated 29.01.2009 and also the trade notice No. Commissioner of Central Excise, Pune-III, Trade facility No. 1/2011, dated 15-2-2011 which clearly clarifies that there was no liability of service tax on the same upto 01.07.2010.
- 3. We also understand that since the flat is put to personal use, service tax is not applicable even today due to exclusion of the same in definition of "Residential Complex" under section 65(91a) of the Finance Act and also as clarified by the board vide Circular No. 108 referred above.
- 4. However since the matter has been litigated by the department, for the sake of operational convenience, we would be paying service tax on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate. However, for the payments towards service tax made by us shall be adjusted to the liability arising post 01.07.2010.

5-4-187/3 & 4, II Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003. Phone: +91-40-66335551, Fax:

- 5. We understand for the service rendered after 1-7-2010 for which payment was made prior to 1-7-2010, service tax has been exempted by Government, based on documentary evidence vide notification no. 36/2010- ST dated 28-6-2010 as amended.
- 6. We shall make the payment of service tax at the rate of 2.575% as per notification 1/2006-ST, dated 01.03.2006. Tax on sale made after receiving Completion Certificate shall be exempt so we shall ignore all collection for the flats book after receipt of such certificate.

We assume the above understand is in accordance with the law, in case the same is otherwise please let us known for our future course of action. We shall be glad to provide any further information of explanation in this regard. Kindly acknowledge the receipt of the same.

Thanking you, Yours sincerely,

For Greewood Estates

Authorized_signatory



do

GREENWOOD ESTATES

Shop No.1, 2 & 3, Ground Floor, Hariganga Complex, Ranigunj, Secunderabad - 500 003.

Date: 30-5-11

To
The Superintendent of Service Tax,
Hyderabad – II Commissionerate,
L.B.Stadium Road,
Basheerbagh,
Hyderabad – 500 004.

Dear Sir,

Sub: Applicability of Service tax sales made prior to 01-07-2010

Ref: Our STC No. AAHFG0711BST001

- 1. We Greenwood Estates are engaged in development and sale of residential flats/Villa on the land purchased by us outright. We enter into agreement to sell with the customer and later the same would be registered by executing a sale deed after the completion of the construction. We have initially made the payment of service tax for the period up to 31-10-2009 amounting to Rs. 22,32,374.
- 2. We understand that we are not liable to service tax based on the decision of Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)], the clarification given by Board vide Circular No. 108/02/2009 ST dated 29.01.2009 and also the recent trade notice No. Commissioner of Central Excise, Pune-III, Trade facility No. 1/2011, dated 15-2-2011 which clearly clarifies that there was no liability of service tax on the same upto 01.07.2010.

3. We also understand that since the flat is put to personal use, service tax is not applicable even today due to exclusion of the same in definition of "Residential Complex" under section 65(91a) of the Finance Act and also a clarified by the board vide Circular

No. 108 referred above.

Office of the Commissioner of Customs Central Excise & Service Tax

2 1 JUN 2811

Hyd - II, Commissionerate HYDERABAD.

Shop No.1, 2 & 3, Ground Floor, Hariganga Complex, Ranigunj, Secunderabad - 500 003.

- 4. However since the matter has been litigated by the department, for the sake of operational connivance, we would be paying service on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate.
- 5. We understand for the service rendered after 1-7-2010 for which payment was made prior to 1-7-2010, service tax has been exempted by Government, based on documentary evidence vide notification no. 36/2010- ST dated 28-6-2010 as amended.
- 6. We shall make the payment of service tax at the rate of 2.575% as per notification 1/2006-ST, dated 01.03.2006. Tax on sale made after receiving Completion Certificate shall be exempt so we shall ignore all collection for the flats book after receipt of such certificate. Since the service tax if at all applicable is from 01.07.2010 we shall adjust the erroneous payment made for prior period and make the balance payment for the period from 01.07.2010 till the receipt of the completion certificate.

We assume the above understand is in accordance with the law, in case the same is otherwise please let us know for our future course of action. We shall be glad to provide any further information of explanation in this regard. Kindly acknowledge the receipt of the same.

Thanking you, Yours sincerely,

For GREENWOOD ESTATES.

Authorized signatory

Shop No.1, 2 & 3, Ground Floor, Hariganga Complex, Ranigunj, Secunderabad - 500 003.

Date: 30-5-11

To
The Superintendent of Service Tax,
Hyderabad – Il Commissionerate,
L.B.Stadium Road,
Basheerbagh,
Hyderabad – 500 004.

Dear Sir,

Sub: Applicability of Service tax sales made prior to 01-07-2010

Ref: Our STC No. AAHFG0711BST001

- 1. We Greenwood Estates are engaged in development and sale of residential flats/Villa on the land purchased by us outright. We enter into agreement to sell with the customer and later the same would be registered by executing a sale deed after the completion of the construction. We have initially made the payment of service tax for the period up to 31-10-2009 amounting to Rs. 22,30994.
- 2. We understand that we are not liable to service tax based on the decision of Gauhati High Court in case of Magus Construction (P) Ltd., [2008 (11) S.T.R. 225 (Gau.)], the clarification given by Board vide Circular No. 108/02/2009 ST dated 29.01.2009 and also the recent trade notice No. Commissioner of Central Excise, Pune-III, Trade facility No. 1/2011, dated 15-2-2011 which clearly clarifies that there was no liability of service tax on the same upto 01.07.2010.
- 3. We also understand that since the flat is put to personal use, service tax is not applicable even today due to exclusion of the same in definition of "Residential Complex" under section 65(91a) of the Finance Act and also as clarified by the board vide Circular No. 108 referred above.

I me

Shop No.1, 2 & 3, Ground Floor, Hariganga Complex, Ranigunj, Secunderabad - 500 003.

- 4. However since the matter has been litigated by the department, for the sake of operational connivance, we would be paying service on the consideration received after 01.07.2010 and also for the flats sold upto receipt of the completion certificate.
- 5. We understand for the service rendered after 1-7-2010 for which payment was made prior to 1-7-2010, service tax has been exempted by Government, based on documentary evidence vide notification no. 36/2010- ST dated 28-6-2010 as amended.
- 6. We shall make the payment of service tax at the rate of 2.575% as per notification 1/2006-ST, dated 01.03.2006. Tax on sale made after receiving Completion Certificate shall be exempt so we shall ignore all collection for the flats book after receipt of such certificate. Since the service tax if at all applicable is from 01.07.2010 we shall adjust the erroneous payment made for prior period and make the balance payment for the period from 01.07.2010 till the receipt of the completion certificate.

We assume the above understand is in accordance with the law, in case the same is otherwise please let us know for our future course of action. We shall be glad to provide any further information of explanation in this regard. Kindly acknowledge the receipt of the same.

Thanking you, Yours sincerely, For GREENWOOD ESTATES.

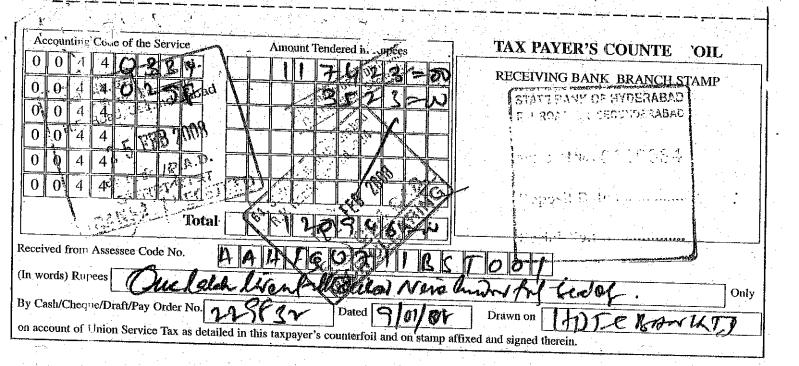
Authorized signatory

	Green Wo Annexure	od Estates		
Sl.No.	•	Date	Amount	
1	229832	09.01.08	120946	
2	995524	31.03.08	210065	
3	137760	09.07.08	883815	
4	161456	13.10.08	100000	
5	161457	18.10.08	100000	
6	228276	25.10.08	103322	
7	228305	01.11.08	100972	
8	228315	08.11.08	101188	
9	228425	15.11.08	35686	
10	228503	24.11.08	25000	
11	272245	17.01.09	50000	
12	242246	17.01.09	50000	
13		17.01.09	50000	1 .
14		16.03.09	50000	
15	+	16.03.09	50000	
16		16.03.09	50000	
17	1	16.03.09	50000	
18	 	16.03.09	50000	
19	l · · · · · · · · · · · · · · · · · · ·	16.03.09	50000	- /
10	Total	70.00.00	2,230,994.00	·
1				
	Statement of Service	e Tax payal	ole (or) Refundable	
	!			
	Total Service Tax pa	id from 9.1.0	8 to 16.3.09	223099
· · · · · · · · · · · · · · · · · · ·	Month			
	Jul-10		172,999.00	
	Aug-10		225,141.00	
,	Sep-10		316,872.00	
	Oct-10		269,088.00	
	Nov-10		213,215.00	
	Dec-10		188,332.00	
	Jan-11		68,083.00	
	Feb-11 Mar-11		204,915.00 148,542.00	<u></u>
	ivial-11		1-10,0-12.00	180673
	parameter and the second	4		
	1 8	AND DESCRIPTION OF THE PARTY OF	Refundable	42426

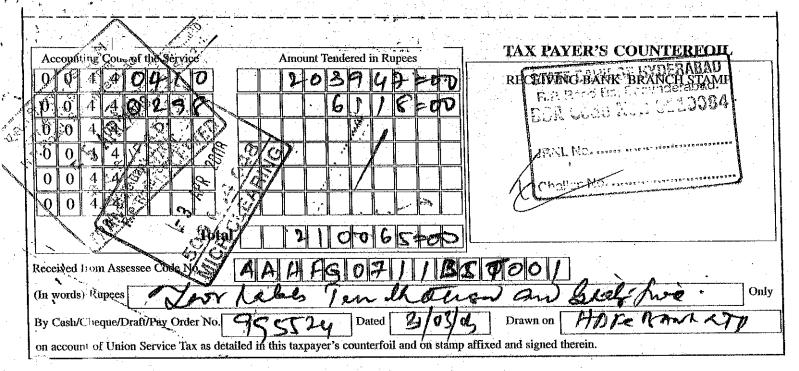
Office of the
Commissioner of Customs
Central Excise & Service Tax

2 1 300 2011

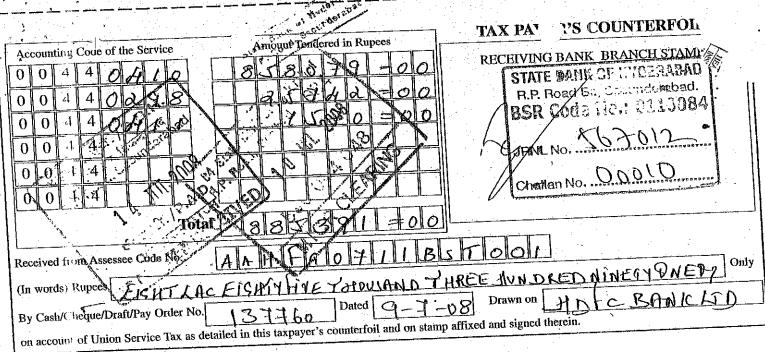
Hyd - II, Commissionemee Hyd-245458.



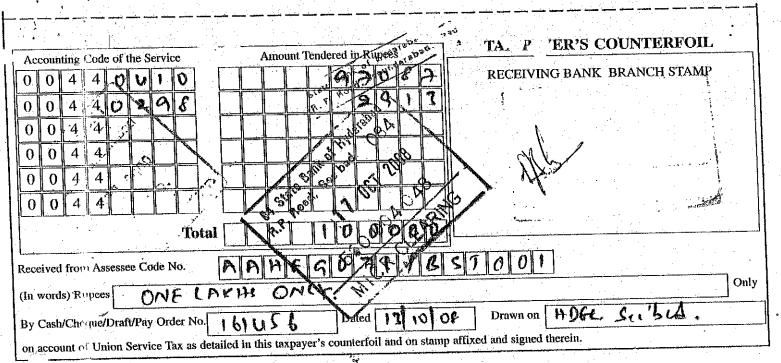
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Accounting C ₁ te of the Service 0 0 4 4 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amount Tendered in Rupees P P O 8 P O 0	TAX .A. ER'S COUNTERFOIL RECEIVING BANK BRANCH STAMP
0 0 4 4		A
Received from Assessee Code No.	I P D D D D D I K E	
(In words) Rupces O (A) By Cash/Chcque/Draft/Pay Order No. 15 on account of Union Service Tax as detailed in the service	Datest Da	Only Drawn on CA ARMA ffixed and signed therein

Homi

Accounting Code of the Service Amount Tendered in Rupees	TAX YER'S COUNTERFOIL
00440460 37087-20	RECEIVING BANK BRANCH STAMP
0 0 4 4 3 2 5 7 2 9 1 3 3	
0 0 4 4 5 4 6 7 0. 3 3 7 7 5 70000000000000000000000000000	
0 0 4 4	MM -
0 0 4 4	
0 0 4 4	(020632
Total 03,3 7 7 200	000/4
Received from Assessee Code No. ABBO FLEBS	7001
(In words) Ripees (Me Lateh: Three Charles) Il	nee how done from Only
By Cash/Cheque/Draft/Pay Order No. W 2 7 5 Dated 2011	Drawn on INDERBOLDEN
on account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp affin	ixed and signed therein.

Neson,

	***	TAX PAYER'S COUNTERFOIL
Accounting Code of the Service	Amount Tendered in Rupees, nidera	
00440410	131 130	RECEIVING BANK BRANCH STAMP
0 0 1 4 0 2 3	39360	
00440911	1-3-600 68-604	
0 0 1 4 3	Allon V d'a rine	To .
0 0 4 4	1 3 00 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	NL Newsessian
0 0 1 4 1 2 3 42		Challe in the second
Total	N36.8EXED	1 Client
Received from Assessee Golde No.	AHAGRENTELS	FPP/
(In words) Ruper Che Wel	I Unix Ken Change	Drawn on HDR RANKED
By Cash/Cheque/Draft/Pay Order No.	83 Dated Dill	
on account of Union Service Tax as detailed	In the tax payer's counterfoil and on stamp at	fixed and signed therein.

MODI

	TAX YER'S COUNTERFOIL							
Accounting Code of the Service Amount Tendered in Rupees	TAX YER'S COUNTERFOIL							
004404000000000000000000000000000000000	RECEIVING BANK BRANCH STAMP							
00440257 30 200								
00440411139	A STATE OF THE STA							
0 0 4 4 7 7 8 7 7 8	de la de la desarra de la desa							
	1 3 0 ANOR ELL MAN 106 412 1							
	ATT 100, many room of the Comment							
10tal 0 \$ 00972-00	Challar No.							
Received from Assessee Code No. AAHAGAIII BSTOOI								
(In words) Rupees the labb Nine hersed Sevents for only								
By Cash/Cicque/Draft/Pay Order No. 28305 Dated 11108 Drawn on Hipper Rowle LIN								
account of Union Service Tax as detailed in this taxpayer's counterfoil and on stamp a	affixed and signed therein.							

MOD)

Accounting Code of the Service	Amount Tendered in Rupees	TAX . ZER'S COUNTERFOIL
004440410	1 2 4 D 1 2	R.P. Hoad Br., Secondalabat.
00440238	72820	R.P. Road Br., Secondarias BSR Case No.: 0110084
0 0 4 4		BSR Cess No.
0 0 49 48 30		JANL No. 721017
0 0 4 4		5 2
0 0 4 4 5 6.	· S A Luc	Challan No.
A CONTRACTOR	1 25006	
Rescived from Asserbee Out No.	1445G071189	500/
(In words) Rupees	ly The shoe	eard onl
By Cash/Chedue/Draft/Pay Order No.	863 Dated 24/11/0	Drawn on HORRSONLO
on a count of Union Service Tax as detaile	d in this taxpayer's counterfoil and on stamp	affixed and signed therein.

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، ز	Acc	oun	ting	Cod	e of	the S	Servi	ce.				Amo	unt']	endo	ered	in Rı	upee	S		TAX PAY ?'S COUNTERFOIL
	0	()	14	4	0	4	1	0				1	4	5	6	3	1	o	0	RECEIVING BANK BRANCH STAMP
	0	()	4	4	0	2	9	8				A .		4	3	6	η.	O	0	INDIAN OVERSEAS BANK
	0	0	4	4													/			B: 019 No. 0270583
	0	()	4	4												/				DEF WATE
	0	()	4	4																CH. REALI- Z 3 MONTH YEAR SATION DATE
	0	()	4	4]					′						SERIAL No.
			٠.					To	tal			1	S	0	C	0	0.	0	0	The state of the s
	Received from Assessee Code No. AAHFG0711BST001																			
	(In words) Rupees One Lakh Fefty thousand Only Only																			
	Ву Са	ıslı/	Che	jue/I	Orafi	/Pay	Ord	er N	o. 🝣	7:	224	5/	44	47	Da	ted	17	10	10	Drawn on HDFC BANK LTD.
	on ac	com	nt of	Uni	on S	ervic	e Ta	x as	detai	led i	n this	s tax	paye	r's c	ount	erfoil	l and	lon	stami	np affixed and signed therein.

GNZ

Accounting Code of the Service	Amount Tendered in Rupees	TAX YER'S COUNTERFOIL
00440010	29126190	ARECEIVING BENIR IN CORPORAMP
0 0 4 4 0 2 9 8	PA-38	ESR Code No. 0270583 DATE MONTH YEAR
0 0 4 4		DEPOSIT DATE .
0 0 4 4		CH. REALI- DATE MONTH YEAR SATION DATE 1 MAR 2000
0 0 4 4		SATION DATE 1 1 MAR 2001
0 0 4 4		The second secon
Total	30000000	
Received from Assessee Code No.	AAHFGO711B:	STCOI
(In words) Rupees 74vee	Lakes Orly_	Only
By Cash/Chemie/Draft/Pay Order No. 3	26716 17/18/19/20 Dated 1,6 3 09	Drawn on HOPC BANK CTD
on account of Union Service Tax as deta	tiled in this taxpayer's counterfoil and on stamp	affixed and signed therein.

(7 envood lestates

Cont

(Return under section 70 of the Finance Act, 1994) (Please see the instructions carefully before filling the Form)

[ORIGINAL / REVISED RETURN (Strike whichever is NOT applicable)]

	Financial Year 2010-11
For the	period (Please tick the appropriate period)
April-S	eptember October-March .
1A.	Has the assessee opted to operate as Large Taxpayer [Y/N] V I V I V I V I V I V V
	(As defined under Rule 2 (ea) of the Central Excise 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 (Name of City):
2A,	Name of the assessee: GREEN WOOD ESTATES
2B.	STC No.: A A K F M 7214 WS TO01
2C.	Premises code No.: 5200000
2D.	Constitution of Assessee (Please tick the appropriate category):
	'(i) Individual / (ii) Partnership V
	(III) Registered Public X (IV) Registered Private Ltd Company Ltd Company
÷	(v) Registered Trust (vi) Society/ Co-op Society X
	(vii) Other X
3.	Computation of Service Tax (To be filled by a person liable to pay service/Not to be filled by input service distributor) (To be repeated for every category of taxable service on which service tax is payable by the assessee)
A1.	Name of Taxable service: CONSTRUCTION OF RESIDENTIAL COMPLEX SERVICES:
A2.	Assessee is liable to pay service tax on this taxable service as, (Please tick the appropriate category)

, i		A					
	(i) a service provider; or						
	(ii) a service receiver liable to make	na omno	unt of o	ondos k		.•	
В.	Sub-clause No. of clause (105) of sec	stan e	- G	2 2			
	(Please see instructions)	AIUIT O	J		4/		
C1,	*Has the assessee availed benefit of a	nv exi	-mntio	n nobili	ration (יעאיז.[AT
C2.	If reply to column "C1" is 'yes', pleas	e furn	ish not	ification	a Noc	1718 7.[<u>~~</u>
		o rom	1311 1100	11101	1 1105,	, 	
					*		
D.	If abatement is claimed as per notific	ration	Mo 17	2006 C	·1-		· ግ
	please furnish Sr. No, in the notificat	jan fil.	ider wh	ich suc	ነ, h]
	abatement is claimed						
E1.	Whether provisionally assessed ('Y/I	un <mark>xI</mark>	1			٠	
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	4)[/ <u>0</u>			*		•
-	Prov. assessment order No. (15 pm.)				⊐		
E2.	Prov. assessment order No. (if any)				3		
-]		4
E2.	Prov. assessment order No. (if any) Value of taxable service, service tax Month/Quarter*						
E2.	Value of taxable service, service tax	M	May/	gross a	mount Jan	charge Mg/ Feb	A: Sapt
E2.	Value of taxable service, service tax Month/Quarter*	April Oct	May/	June /Dec	Jan L	Feb	Sapt/ Mar
E2.	Value of taxable service, service tax Month/Quarter* (1)	M	May/	Surie	Jaly	Feb	Saper
E2.	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable	April Oct	May/	June /Dec	Jan L	Feb	Sapt/ Mar
E2. F.	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money	April Oct	May/	June /Dec	Jan Jan (5)	Feb (6)	Saper Mar (7)
E2. F.	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided	April Oct	May/	June /Dec	Jan L	Feb (6)	Saper Mar (7)
E2. F.	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations	April Oct	May/	June /Dec	Jan Jan (5)	Feb (6)	Saper Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money	April Oct	May/	June /Dec	Jan Jan (5)	(6)	Stept Mar (7)
E2.	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations	April Oct	May/	June /Dec	Jan Jan (5)	(6)	Stept Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Montin/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money Value on which service tax is exempt/not payable (i) Amount received against export of service \(\)	(2)	May/	June /Dec	Jan Jan (5)	Feb (6)	Stept Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Montin/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money Value on which service tax is exempt/not payable (i) Amount received against export of service^ (ii) Amount received/(paid#) towards exempt/	(2)	May/	June /Dec	Jan Jan (5)	(6)	Stept Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money 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)	(2)	May/	June /Dec	Jan Jan (5)	(6)	Stept Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money 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 against	(2)	May/	June /Dec	Jan Jan (5)	(6)	Stept Mar (7)
F. (1) (a) (b)	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money 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 (Please see instructions)	(2)	May/	(4)	(5)	(6)	(7) (7) (7) (7) (7)
E2. F. (1) (a) (b)	Value of taxable service, service tax Month/Quarter* (1) Service tax Payable Gross amount received/(paid#) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received/(paid#) in a form other than money 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 against	(2)	May/	(4)	Jan Jan (5)	(6)	(7) (7) (7) (7) (7) (7)

(f)	Service tax rate wise break-up of taxable value	<u> </u>			· · · · · · · · · · · · · · · · · · ·		
	≐(e)		-		679601	2185876	3076437
	(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%		_	·	167960	2185870	2876437
	(iv) Value on which service tax is payable @ 12%			-	_		
	(v) other rate, if any, (please specify)					-	
(g)	Service tax payable= $(5\% \text{ of } f(i) + 8\% \text{ of } f(i) + 10\% \text{ of } f(ii) + 12\% \text{ of } f(iv) + f(v) \times \text{ other rate})$				167960	2K3 587	307643
(h)	Education cess payable (@ 2% of Service tax)				335 9	4372	6153
(i)	(I) Secondary and higher education cess payable (@ 1% of Service Tax) (Please see Instructions)	_			1680	218%	3076
	(II) Taxable amount charged	-			167960	218582	3076437
(1)	Gross amount for which bills/invoices/challans are 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						_
(1)	Amount charged for exported service provided/ to be 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 (Please see instructions)	-					
(o)	Amount claimed as abatement	+-			503880	550110	0-08711
(p)	Net taxable amount charged =(j+k) minus(J+m+n+o)					218587	9229311

^{**} Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr Jun, Jul-Sep, Oct-Dec, Jan-Mar

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

Month/Quarter**	April Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a) Amount deposited in advance		-				

[#] Applicable when service receiver is liable to pay service tax;

[^] Not applicable to service receiver liable to pay service tax

(b)	Challan Nos.	-			
c)	Challan dates				
1	<u></u>	<u> </u>	<u> </u>	 	

^{**} Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar

4A. Service Tax, education cess and other amounts paid (To be filled by a person liable to pay service tax/Not to be filled by input service distributor):

	Month/Quarter**						
1	Fronting Quarter	Api7	May/	June/	J019/	Aug/	Sept/
	(1)	Oct	Nov	Dec	Jan	Feb	Mar
		(2)	(3)	(4)	(5)	(6)	(7)
(I)	Service tax, education cess, secondary and hi	gher edi	ucation ces	s pald	-	-	_
(a)	Service Tax paid-			Per-		-	
1 .	(I) In cash						
	(ii) by CENVAT credit^				 		
1	(iia)by adjustment of amount earlier paid				 		· · · · · · · · · · · · · · · · · · ·
1	in advance and adjusted in this period					i	
1	under rule 6 (1A).		+		-		_
	-(iii) by adjustment of excess amount paid	 	*	···	ļ	ļ	
1.	earlier and adjusted in this period]]				_	
	under Rule 6 (3) of ST Rules				_		
	(iv) by adjustment of excess amount paid	 				1	
1	earlier and adjusted in this period under	'					l
	Rule 6 (4A) of ST Rules						
	The state of the s	l					ļ
(b)	Education cess paid -	-		<u> </u>			
' '	(i) in cash						
	(ii) by CENVAT credit^				 		
1	(lia)by adjustment of amount earlier paid in		<u></u> _		Ţ	`	
	advance and adjusted in this period	ll					<u> </u>
1 .	under rule 6 (1A)			· - I	ŀ		
1	(iii) by adjustment of excess amount paid	<u> </u>			ļ		ļ
	earlier and adjusted in this period under		·		_	1	
	Rule 6 (3) of ST Rules				1 -	1 -	1
1	(iv) by adjustment of excess amount paid			···		_	
	earlier and adjusted in this period under						
	Rule 6 (4A) of ST Rules				-		
	itore o (m) of 31 kules						
(c)	Secondary and higher education cess paid -			-			
(")	(i) In cash	<u> </u>					
	(ii) by CENVAT credit^	 	-				
	(lia)by adjustment of amount earlier paid in	 		<u> </u>			
1	advance and adjusted in this period			•			
	under rule 6 (1A)						
	(iii) by adjustment of excess amount paid	 			<u> </u>		
1	earlier and adjusted in this period under						1
	Rule 6 (3) of ST Rules	-				-	
	(IV) by adjustment of excess amount paid	 		ļ			
	earlier and adjusted in this period unde				l	_	1
L	Rule 6 (4A) of ST Rules						—
	7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -	\ <u></u>	 	ļ			
(d)	Other amounts paid	+					
	(i) Arrears of revenue paid in cash	·		-			
	(II) Arrears of revenue paid by credit^	+==	<u></u>				1
-	(iii) Arrears of education cess paid in cash	ļ <u> </u>					
1	convenients of education cess paid in cash		[· · · · · · · ·			-
	(iv) Arrears of education cess paid by credit		1	I	1	- 1	1 .

	(v) Arrears of Sec & higher edu cess pa cash					-	-	-
	(vI) Arrears of Sec & higher edu cess p credit	ald by						
	(v) Interest paid		 				+	
	(vi) Penalty paid		-					
	(vli) Section 73A amount paid^							
	(viii) Any other amount (please specify	/)						
	t Delaus of Loanan (Viña which caesica	. besis	A		بريد والمراجعة	1111		
	Details of Challan (Vide which service and other amounts paid in cash)	e tax ec	ucation	cess , sec	ondary ar	ia nigher e	education	cess
	and other amounts paid in cash) Challan Nos	(i)	Jucation	cess , sec	ondary ar	id nigher e	education	cess
	• And other amounts paid in Cash)	(i) (ii)	Jucation	cess , sec	Londary ar	ia nigher e	education	cess
(II)	• And other amounts paid in Cash)	(i) (ii)	Jucation	cess , sec	ondary ar	na nigher e	education	cess
	• And other amounts paid in Cash)	(1)	Jucation	cess , sec	ondary ar	nd higher e	education	cess
(a)	Challan Nos	(i) (ii)	Jucation	cess, sec	all a	ad higher e	education	cess
(a)	Challans Date	(i) (ii) (iii) (iv)	Jucation	Ch Ch	all a	id higher e	education L.c.Co	cess
(a) (b)	Challans Date (May please be furnished in the order	(i) (ii) (iv)	ucation	Ch.	all a	ap E	education	seess
(a) (b)	Challans Date	(i) (ii) (iii) (iv)	Jucation	Ch Ch	all a	a nigher e	u.c.Cc) See

^{**} Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar.

4B. Source documents details for entries at column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (iii), 4A(I)(b) (iv), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d) (i) to (vii) (To be filled only if any entry is made against column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (iii), 4A(I)(c) (iii), 4A(I)(d) (i) to (vii))

Entry In table 4	A above	Source documents	Source	documents
S.No.	Month/Quarter	Nc./Period .	date	
•				
	~~~~	uc		( <u> </u>
				,
		•		

4C.	Details of amount of complete to
	Details of amount of service tax payable but not paid as on the last day of the
	period for which return is filed

5A. Whether the assessee providing exempted/non taxable service or exempted goods

Not applicable to service receiver liable to pay service tax

^{5.} Details of input stage CENVAT credit (To be filled by a taxable service provider only/ not to be filled by service receiver liable to pay service tax or input service distributor)

	(1)	(2)
(a)	Whether providing any exempted or non taxable service ('Y/N')	N
(b)	Whether manufacturing any exempted goods ('Y/N')	<u> </u>
(c)	If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6 (2) of CENVAT credit Rule, 2004	VA
(d)	If any one of the (a) and (b) is 'yes', and (c) is 'no', which option is being availed under rule 6 (3) of the Cenvat Credit Rules, 2004	NA
	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N); or	N
	(ii) Opted to pay an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted service (Y/N).	N

	ount payable under rule 6 (3) of the Month	Apr/ Oct	May/ Nov	June/	July/Jan	Aug/Feb	Sept/Ma
	(1)	(2)	(3)	(4)	(5)	(6)	(2)
(a)	Value of exempted goods cleared			·	1	(6)	(7)
(b)	Value of exempted services provided	<del>                                     </del>			<del></del>		
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit						
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash				7010		
(e)	Total amount paid= (c) +(d)						
(f)	Challan Nos, vide which amount mentioned in (d) is paid	1			<del> </del>		
(g)	Challan dates		<del> </del>	<del> </del>	· <del> </del>		

5B.

CENVAT Credit taken and utilized

Month/Quarter** Apr/ Oct May/ June/ July/ Aug/ Feb Sept/ Nov Dec Jan (1) (I) CENVAT Credit of Service Tax and Central Excise duty (a) Opening balance Opening balance
Credit 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 taken=(I+Ii+IiI+Iv+v)
Credit utilized (c) (i) For payment of service tax

<del>- 1</del>							
	(1)	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	CENVAT Credit of Service Tax and Central Exc	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Opening hele Control of Central EXC	ise duty		• • •			,
(b)	Opening balance of CENVAT Credit						
(0)	Credit taken (for distribution) on input service				m		
(c)	Credit distributed						
(d)		-				ļ	
	of CENVAT-Credit Rules, 2004)			ļ.			
(e)	Closing balance			ļ	<u> </u>		
		<u> </u>	<u> </u>	]	<u></u>	<u> </u>	
(11)	CENVAT credit of education Cess and seconda	ry and hi	igher ed	ucation o	cess Cre	dit	
(a)	Opening balance of Education. Cess and	·			· · · · · · · · · · · · · · · · · · ·		
	secondary and higher education cess credit		Ì				
(b)	Credit of education cess and secondary and				·		
	higher education cess taken ( for					سر مورا	
	distribution) on input service	1			_M	٢	
(c)	Credit of education cess and secondary and	ļ	<b></b>	ļ	<u> </u>		
L	higher education cess distributed					1	
(d)	Credit of education cess and secondary and		ļ	/			_ ,
	higher education cess not eligible for				İ		,
	distribution (rule 7(b) of CENVAT Credit	・シ					
	Rules, 2004)						
(e)	Closing balance	<del> </del>		<del> </del>	<u> </u>		
			L.,	1 .	1	1	

## Self Assessment memorandum

- (a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.
- (b) I/We have assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder.
- (c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.
- 8. If the return has been prepared by a Service Tax Return Preparer (STRP), furnish further details as below:

(a) Identification No. of STRP	
(b) Name of STRP	
Place:	(Signatures of Salvice Tax Return Preparer)
Date:	Name and Signature of Assessee or Authorized Signatory)

## ACKNOWLEGEMENT

ace:			
			•
•	* · · · · · · · · · · · · · · · · · · ·		
I hereby acknowledge	the receipt of your ST	-3 return fo	or the period
I hereby acknowledge	the receipt of your ST	-3 return fo	or the period
I hereby acknowledge			
I hereby acknowledge			or the period Central Excise & Service T

(Return under section 70 of the Finance Act, 1994) (Please see the instructions carefully before filling the Form)

[ORIGINAL / REVISED RETURN (Strike whichever is NOT applicable)]

	Financial Year 2 010-11
For the	period (Please tick the appropriate period)
April-S	September October-March
1A.	Has the assessee opted to operate as Large Taxpayer [Y/N]
	(As defined under Rule 2 (ea) of the Central Excise Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)
18.	If reply to column "1A" is 'yes', name of Large Taxpayer Unit (LTU) opted for (Name of City):
2A.	Name of the assessee: GREEN WOOD ESTATES.
2B.	STC No.: A A K F M 7 2 1 4 N S T 0 0 1
2C.	Premises code No.: 520000
2D.	Constitution of Assessee (Please tick the appropriate category):
· .	(i) Individual / (ii) Partnership
	(iii) Registered Public X (iv) Registered Private X Ltd Company
	(v) Registered Trust (vi) Society/ Co-op Society X
	(vii) Other 📈
3.	Computation of Service Tax (To be filled by a person liable to pay service/Not to be filled by input service distributor) (To be repeated for every category of taxable service on which service tax is payable by the assessee)
A1.	Name of Taxable service: COMPLEX SERVICES .
A2,	Assessee is liable to pay service tax on this taxable service as,- (Please tick the appropriate category)

- '							
	(i) a service provider; or						
. '	(ii) a service receiver liable to make	pavine:	nt of se	rviće ta	x X		
3.	Sub-clause No. of clause (105) of sec				4		
·	(Please see instructions)	1. · · · ·	•			· .	···
1.	*Has the assessee availed benefit of a					Y/N'):[	7
2.	If reply to column "C1" is 'yes', pleas	se furni	sh noti	fication	Nos.		•
							-
),	If abatement is claimed as per notificat please furnish Sr. No. in the notificat abatement is claimed	cation tion un	No. 1/2 der whi	006-ST ch suct	· -		<b>→</b>
1.	Whether provisionally assessed ('Y/	NON				•.	
2.	Prov. assessment order No. (if any)				}		
•	Value of taxable service, service tax	payab	le and (	gross a	mount	charged	j:
	Month/Quarter*	CAP1	May X Nov	oune /Dec	July/ Jan	9(bg/ Feb	Mar /
· · · -	(1)	Oct			0	1	
I)	Service tax Payable	(2)	(3)	(4)	(5)	(6)	(7)
1)	Gross amount received/(paid#) in money			-			
	(i) against service provided	. 6	. /	/			
			- 12	لم		Y 64	······································
,		104502	WARA	C38801	MZPZ	Lasycox	(DYN N
h)	(ii) in advance for service to be provided	104505	1344y	C7884)	MZPR	Casyapi	POYN
b)		104502	15444)	C889)	m282	Ca.57°04	POYNA
·	(ii) in advance for service to be provided  Money equivalent of considerations received/(paid#) in a form other than money  Value on which service tax is exempt/not payable				W292	asyany Lesus	OUN TO NOTE OF THE PROPERTY OF
	(ii) in advance for service to be provided  Money equivalent of considerations received/(paid#) in a form other than money  Value on which service tax is exempt/not payable  (i) Amount received against export of service	X3994			WS6597	aksy31	Poose &
	(ii) in advance for service to be provided  Money equivalent of considerations received/(paid#) in a form other than money  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)	X3994		240418			
· _	<ul> <li>(ii) in advance for service to be provided</li> <li>Money equivalent of considerations received/(paid#) in a form other than money</li> <li>Value on which service tax is exempt/not payable</li> <li>(i) Amount received against export of service (ii) Amount received/(paid#) towards exempted service, (other than export of service, i.e., (ii)</li> </ul>	X3994				945431 6365431	
(d)	(ii) in advance for service to be provided  Money equivalent of considerations received/(paid#) in a form other than money  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 in#) pure agent.	X3994		240418			

				*			
(f)	Service tax rate wise break-up of taxable value =(e)	2570	118606	1828473	607899	1989477	144 2169
	(i) Value on which service tax is payable @ 5%			1000	ω,	1-1-	141
	(II) Value on which service tax is payable @ 8%	_	-				<u> </u>
	(iii) Value on which service tax is payable @ . 2	612570	218606	18 28473	607899	1989477	144 2169
	(Iv) Value on which service tax is payable @		_			-	
	(v) other rate, if any, (please specify)	-					
(g)	Service tax payable= $(5\% \text{ of } f(i) + 8\% \text{ of } f(ii) + 10\% \text{ of } f(lii) + 12\% \text{ of } f(iv) + f(v) \times \text{ other rate})$	(1251	211860	182847	60789	108947	144216
(h)	Education cess payable (@ 2% of Service tax)	225	4237	3657	1216	3979	2884
(1)	(I) Secondary and higher education cess payable (@ 1% of Service Tax) (Please see instructions)	1	2118		<u> </u>		1442
	(II) Taxable amount charged	12570	2118606	16.2867	1 2000	1000127	1442169
<b>(</b> J)	Gross amount for which bills/invoices/challans are 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						
(1):	Amount charged for exported service provided/ to be 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 (Please see Instructions)	-					
(0)	Amount claimed as abatement	37712	255819	CL&\$418	1923698	na Chank	5768676
(b)	Net taxable amount charged =(J+k) minus(I+m+n+o)	12570	211860	1828473	657891	1989417	1442169

^{**} Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apri-Jun, Jul-Sep, Oct-Dec, Jan-Mar

- # Applicable when service receiver is liable to pay service tax;
- Not applicable to service receiver liable to pay service tax

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

	Month/Over 1 44			,,	Caro O.	+	
	Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(a)	Amount deposited in the	(2)	(3)	(4)	(5)	(6)	(7)
(4)	Amount deposited in advance				•		

(b)	Challan Nos.		T	· · · · · · · · · · · · · · · · · · ·	T
c)	Challan dates	-		-	-
L				-	

^{**} Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar

4A. Service Tax, education cess and other amounts paid (To be filled by a person liable to pay service tax/Not to be filled by input service distributor):

	Month/Quarter**	Apr/ Oet	May/	June/	July/ Jan	Aug	Sept
	(1)	(3)	(7)			<u> 526</u>	War
<u>(I)</u>	Service tax, education cess, secondary and hi Service Tax naid-	ther od	( \O)	1 (-+)	(5)	(6)	(7)
(a)	Service Tax paid-	guer en	reaction ces	s paid	<u> </u>	ļ	
	(i) in cash						
	(II) by CENVAT credit^						-
	(lia) by adjustment of amount earlier paid						
	in advance and adjusted in this period		_ 1				
	under rule 6 (1A).						-
	·(iii) by adjustment -f						
	-(iii) by adjustment of excess amount paid						<b>!</b>
	earlier and adjusted in this period	(E).		<del></del>	· -		├ _
	under Rule 6 (3) of ST Rules	1	1		1	]	· '
	(iv) by adjustment of excess amount paid		-		$\psi \nu$	<del> </del>	
	Rule 6 (4A) of ST Rules	1			i	-	
b)			/		<del> </del>	<del> </del>	<b></b>
U	Education cess paid - (i) In cash				<del> </del>		-
			/			-	
		-/			<del> </del>	F=-	_
	(lia)by adjustment of amount earlier paid in				<del></del>		_
	advance and adjusted in this period		-				
	under rule 6 (1A)		İ	-			
	(iii) by adjustment of excess amount paid				<del> </del>		
	earner and adjusted in this period under						·
	L NUIC O LOT OF ST Prilac						
	(iv) by adjustment of excess amount paid				ļ		
	earlier and adjusted in this period under	<b>:</b>		ē			
	Rule 6 (4A) of ST Rules	. 1		<del></del>	<u> </u>		
(c)	Secondary and higher education cess paid -					-	-
* . :	LU) III Casn					_	-
	(ii) by CENVAT credit^						
	(lia)by adjustment of amount earlier and in						
	advance and adhisted in this period				1		
	UNUERTHE 6 (1A)	-					<b></b>
	(III) by adjustment of excess assessed					L	[
	earlief and adjusted in this ported constant						· -, -
						<b>-</b>	
	(IV) by adjustment of excess amount pold				L	· ·	l .
	earlier and adjusted in this period under		į				····
	Rule 6 (4A) of ST Rules					;	
d)	Other amounts paid					·	-
	(i) Arrears of revenue pald in cash						
	(ii) Arrears of revenue paid in cash					·	
	(II) Arrears of revenue paid by credit^ (III) Arrears of education cess paid in cash		*****		-		
	ymy rinicoro or coucation cess baid in cach				<del> </del>	ļ	
	(iv) Arrears of education cess paid by credit^	-				f	l

			and the second second				
	(v) Arrears of Sec & higher edu cess pa				<u> </u>		
	(vi) Arrears of Sec & higher edu cess pa					-	
	<u> </u>	aid by   -	-		-		
	(v) Interest paid	-					
	(vi) Penalty paid						
	(vii) Section 73A amount paid^ (viii) Any other amount (please specify)						
(II)	Details of Challan (Vide which are the					+==-	
	Details of Challan (Vide which service and other amounts pald in cash)	tax educat	ion cess , se	condary an	d higher e	ducation	cess
(a)	Challan Nos	T.,, 1-1					
		141-					
		尚十一			ļ		
	*	71.			مارياط	alvices 1	
		IVANT T	· 101	تحاطا	livell	9 9	
(b)	Challans Date	LOST .	chall	an.	Cire !!	70	
(b)	(May please be furnished in the		chall	an.	Circu		
(b)	Challans Date (May please be furnished in the order of Challan Nos furnished above)	(0)	chall	an	Cress -		
(b)	(May please be furnished in the	(i) (ii) (iii) (iv)	chall	an.			

Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar.

4B. Source documents details for entries at column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (III), 4A(I)(b) (IV), 4A(I)(c) (III), 4A(I)(c) (IV), 4A(I)(d) (I) to (VII) (To be filled only if any entry is made against column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (ii), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d) (i) to (vii))

onth/Quarter	No./Period	Source documents date
- A116-		
- AIIC-		
		a.

4Ç.	Details of amount of sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the sorvice beautiful to the	¥.
	Details of amount of service tax payable but not paid as on the last day period for which return is filed	of the
	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	

Whether the assessee providing exempted/non taxable service or exempted 5A.

Not applicable to service receiver liable to pay service tax

^{5,} Details of input stage CENVAT credit (To be filled by a taxable service provider only/ not to be filled by service receiver liable to pay service tax or input service distributor)

	(1)	70
(a) ——	Whether providing any exempted or non taxable service ('Y/N')	(2) A 1
(b)	Whether manufacturing any exempted goods ('Y/N')	70
(c)	I dily one of the above is vee whather maintaint	N
,	service and input goods (refer to rule 6 (2) of CENVAT credit Rule, 2004	NA
(d) _.	If any one of the (a) and (b) is 'yes', and (c) is 'no', which option is being availed under rule 6 (3) of the Cenvat Credit Rules, 2004	NA
	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N); or	N
	<ul> <li>(ii) Opted to pay an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted service (Y/N).</li> </ul>	N

	Amount payable under rule 6 (3) of the Month	AVAV Oct	M/Av/ Nov	June/ Dec	MILYIN	Addy Feb	SKpt/Mai
- <del>,</del>	(1)	(2)	(3)	(4)	(5)	(6)	
نيرسل	a) Value of exempted goods cleared			1		(0)	(
	Value of exempted services     provided						
	c) Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit				العر		
(	d) Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash	- and a state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t	The Continues of				,
	e) Total amount paid= (c) +(d)						ł
	f) Challan Nos, vide which amount mentioned in (d) is paid						
16	D) Challan dates		·				Ì

5B. CENVAT Credit taken and utilized Month/Quarter** Mer/ Oct June/ Dec May/ July/ Adg/ Feb Sept/ Nov Jan (1)(2) (I) CENVAT Credit of Service Tax and Central Excise duty (a) Opening balance Credit 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 taken=(i+ii+iii+iv+v)
Credit utilized (c) (i) For payment of service tax

	(ii) For payment of education cess on laxable	Γ		<del></del>				r · · · · · ·	
j	Service		- 1	•	1 × 1	1			
	(iii) For payment of excise or any other duty	ļ					٠		
	(iv) Towards closes as any other duty								
	(iv) Towards clearance of input goods and capital goods removed as such		·						
	(v) Towards inter unit transfer of LTU*		_		<u> </u>	<u> </u>		HL <	
	(vI) for payment under rule 6 (3) of the Cenvat Credit Rules, 2004			· ·					
	Total credit utilized=(I+iI+iII+iv+v+vi)							<u> </u>	ļ
1)	Closing Balance of CENVAT credit=(a+b-c)	-							
	i date (difore)		Į.			1			

·							J
(II)	CENVAT credit of Education Cess and Secondar Opening balance	vi and th	-1 = -		<del></del> ,		":
(a)		y anti rito	gner Edu	cation C	ess		
(b)	Credit of education cess and secondary and		<u> </u>		1		
	higher education cess taken,-					.1	
	(i) On Inputs		1	T	<del></del>	T	
	(ii) On capital goods		<del></del>	<del> </del>	<del> </del>	ļ	
	(iii) On input services received directly		<del> </del>	<del> </del>			Ţ <u> </u>
	(iv) As received from input service distributor		1	<del>                                     </del>	10	ļ	
	(v) From Inter unit transfer by a LTU*	]				ļ	
	Total credit of education cess and secondary and higher education cess taken			f	<u> </u>	<u> </u>	
	=(i+ii+ii+lv+v)					[	
(c)	Credit of education cess and secondary and		-1	1	1	]	1
	higher education cess utilized						L
	(i) For payment of education cess and	T	Т	·		T	
	1 secondary and higher education and			1	J		
	Laci vices						
	(ii) For payment of education cess and	·	<del> </del>	ļ ———			
	secondary and higher education cess on goods*			ŀ			
	90005	İ		1		ĺ	
	(III) Towards payment of education cess and		1	<del> </del>		10124	
					<b>X</b>	Mr.	
	clearance of input goods and capital goods removed as such			]			
	(iv) Towards inter unit transfer of LTU*				<b>.</b> .	1	
	Total credit of education cess and secondary						
	and higher education cess and secondary						
	_~(1711+1V)						
(d)	Closing Balance of Education		/				,
ľ	secondary and higher education cess and		1				
	c) c) and higher education cess =(a+b-						

- # Relevant only if assessee providing taxable service is also engaged in manufacture and clearance of excisable goods. This would also include excise duty paid on capital goods and inputs removed as waste and scrap, in terms of sub-rule 5A of rule 3 of the Cenvat Credit Rules, 2004.
- * To be filled only by Large Taxpayer as defined under Rule 2 (ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU. In case LTU has centralized registration for service tax, this information is not applicable in respect of service tax credit..
- ** Assessees liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar
- Credit details for input service distributor (To be filled only by an input service distributor)

1	T		· · · · ·		Ļ.	1 +	
-	(1)	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/
(1)	CENVAT Credit of Service Tax and Central Exci	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Upening balance of CENVAT Credit	se duty	<del></del>				
(b)	Credit taken (for distribution) on input						
(c)	Credit distributed		_		M		
(d)							
(e)	Closing balance					·	
(II) (a)	Opening balance of Education Coss and secondar	y and hi	gher ed	ucation o	ess Cre	dit	
(b)	Laccondid A did blother education come and the						
	higher education cess taken ( for distribution) on input service				ار	M	•
(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						

## Self Assessment memorandum

- (a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.
- (b) If We have assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder.
- (c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.
- If the return has been prepared by a Service Tax Return Preparer (STRP), furnish further details as below:

(a)	Identification No. of STRP		
(b)	Name of STRP		
Place		d/	(Signatures of Service Tax Return Preparer)
Data	•		

(Name and Signature of Assessee or

Authorized Signatory)