

Stock broking	(a)	Full travel agent	(zz)
Telephone connection	(b)	Storage and warehousing	(zza)
Radio Paging	(c)	Business auxiliary	(zzb)
General Insurance	(d)	Commercial coaching or training	(zzc)
Advertising agency	(e)	Commission, commissioning or installation	(zzd)
Courier	(f)	Leisure service	(zze)
Consulting Engineer	(g)	Hotel Cafe	(zzf)
Custom House Agent	(h)	Equipment, maintenance or repair	(zzg)
Steamer Agent	(i)	Chemical testing and analysis	(zzh)
Cleaning and Forwarding	(j)	Medical inspection and certification	(zzi)
Man Power Recruitment and Supply agency	(k)	Exchange broking by a broker other than those covered in 'zm' above	(zzk)
Air travel Agent	(l)	Other than those covered in 'zn' above	(zll)
Mandap Keeper	(m)	Port Services	(zzm)
Tour Operator	(n)	Transport of Goods service	(znn)
Rent-a-Cab operator	(o)	Business exhibition service	(zoo)
Architect	(p)	Transport by Road	(zop)
Interior Decorator	(q)	Construction of commercial complex	(zoo)
Management Consultant	(r)	Actual Property Service	(zoo)
Chartered Accountant	(s)	Post Office Service	(zoo)
Cost Accountant	(t)	Event Catering Service	(zoo)
Company Secretary	(u)	Television and Radio Programme Production	(zoo)
Real Estate Agent / Consultant	(v)	Leasing and Exploration of Minerals	(zoo)
Security Agency	(w)	Insurance and Shamiana	(zoo)
Credit Rating agency	(x)	Agent	(zoo)
Market Research agency	(y)	Forward Contract Brokerage	(zoo)
Underwriter	(z)	Export through Pipeline	(zoo)
Scientific and Technical consultancy	(za)	Reparation	(zza)
Photography	(zb)	Printing	(zzb)
Convention services	(zc)	Signage and map making	(zzc)
Leased circuits	(zd)	Printing service	(zzd)
Telegraph	(ze)	Public relations and associations service	(zze)
Telex	(zf)	Printing service	(zzf)
Facsimile (FAX)	(zg)	Printing list compilation and mailing	(zzg)
On-line information and database access and / or retrieval	(zh)	Industrial complex construction	(zzh)
Video tape production	(zi)	Car service to an issue	(zzi)
Sound recording	(zj)	Transfer agent	(zzj)
Broadcasting	(zk)	Automated teller machine operation, management, maintenance	(zzk)
Insurance auxiliary (General Insurance)	(zl)	Travel agents	(zzl)
Banking and other financial	(zm)	Space for advertisement	(zzm)
Port services	(zn)	Partnership	(znn)
Authorized automobile repair and maintenance	(zo)	International air travel	(zoo)
Beauty Parlour	(zq)	Automated rail transport	(zoo)
Cargo handling	(zr)	Business support service	(zoo)
Cable Operators	(zs)	Service	(zoo)
Dry cleaning	(zt)	Information management	(zoo)
Event Management	(zu)	Management	(zoo)
Fashion designer	(zv)	Telephony	(zoo)
Health Club and Fitness Centres	(zw)	Partnership	(zoo)
Life Insurance	(zx)	Business charged card	(zoo)
Insurance auxiliary service (Life Insurance)	(zy)	Information service	(zoo)
Mining of mineral, oil or gas	(zz)	Production and supply of content for telecom, advertising and	(zzz)
		Information and database retrievable	(zzzb)
Renting of immovable property	(zzza)	Information service (other than 'zm' above)	(zzzo)
Works contract	(zzzb)	Information service (other than (q) and (zv) above)	(zzzo)

Available with : M/s. LAW SALESCO, Hyderabad - 500 095 (Ph : 24741776, 24616489), • LAWRELS, Narayanguda (Ph : 24754151), • LAW PUBLICO PVT. LTD., Kothi (Ph : 24741776, 24616489), • LAWRELS, Narayanguda (Ph : 24754151), • LAW PUBLICO PVT. LTD., Kothi (Ph : 24741776, 24616489)

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

FORM ST-3

(Return under section 69 of the Finance Act, 1994)
(Please see the instructions especially before filling the Form)

Acknowledged
[Signature]

ORIGINAL
DUPLICATE
TRIPLICATE

For the period (Please tick the appropriate period)

April-September
 October-March

FINANCIAL YEAR

2002-03

(Name of City)

1A. Has the assessee opted to operate as Large Taxpayer (Y/N) 1B. If reply to column "1A" is "Yes" name of Large Taxpayer Unit (LTU) opted for

2A. Name of the assessee
P A R A N O J N I B U I L D E R S .

2B. STC No.

2C. Premises Code No. 5 2 0 0 0 0 0 0

2D. Constitution of assessee (Please tick the appropriate category)

(i) Individual / Proprietary	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Registered Public Ltd. Company	<input type="checkbox"/>	(iv) Registered Private Ltd. Company	<input checked="" type="checkbox"/>
(v) Registered Trust	<input type="checkbox"/>	(vi) Society / Co-op. Society	<input type="checkbox"/>
(vii) Other	<input type="checkbox"/>		

3. Computation of Services 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
W O R K S C O N T R A C T

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 payment of service tax

B. Sub-clause No. of clause (105) of section 65 (Please see instructions) 2 2 2 2

C1. Has the assessee availed benefit of any exemption notification (Y/N)
C2. If reply to column "C1" is 'yes', please furnish notification Nos.

D. If abatement is claimed as per notification No. 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed

E1. Whether provisionally assessed (Y/N) E2. Provis. Assessment order No. ('if any')

Service tax payable		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Month / Quarter**	Apr/Oct	May/Nov	June/Dec	July/Jan	Aug/Feb	Sept/Mar

(a)	Gross amount received / (paid #) in money	NIL	NIL	NIL	NIL	150,424.5	139,147.36	2,76,633.5
	(i) against service provided	NIL	NIL	NIL	NIL	150,424.5	139,147.36	2,76,633.5
	(ii) in advance for service to be provided	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(b)	Money equivalent of considerations received / (paid #) in a form other than money	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(c)	Value on which service tax is exempt / not payable	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	(i) Amount received against export of service	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	(ii) Amount received / (paid #) towards exempted service (other than export of service, i.e., (i) above)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	(iii) Amount received as / (paid to #) pure agent (Please see instructions)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(d)	Abatement amount claimed	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(e)	Taxable value = (a+b) minus (c+d)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(f)	Service tax rate wise break-up of taxable value = (e)	NIL	NIL	NIL	NIL	150,424.5	139,147.36	2,76,633.5
	(i) Value on which service tax is payable @ 5%	NA	NA	NA	NA	NA	NA	NA
	(ii) Value on which service tax is payable @ 8%	NA	NA	NA	NA	NA	NA	NA
	(iii) Value on which service tax is payable @ 10%	NA	NA	NA	NA	NA	NA	NA
	(iv) Value on which service tax is payable @ 12%	NA	NA	NA	NA	NA	NA	NA
	(v) other rate, if any, (please specify) 9.75 & 4%	NIL	NIL	NIL	NIL	300,885	2,78,295	1,10,653
(g)	Service tax payable = (5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% of f(iv) + f(v) X other rate)	NIL	NIL	NIL	NIL	300,885	2,78,295	1,10,653
(h)	Education cess payable (@2% of Service tax)	NIL	NIL	NIL	NIL	6,018	5,566	2,213
(i)	Secondary and higher education cess payable (@ 1% of Service tax) (Please see instructions)	NIL	NIL	NIL	NIL	3,009	2,783	1,107

**Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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.

In respect of B & FS services received from a service provider who is outside India and doesn't have establishment in India, this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994. On such service separate entries would be made at S. No. 3 in the following manner.

S. No.	Information / figures furnished (as indicated in bold)	S. No.	Information / figures furnished (as indicated in bold)
3A1 Service received)	Banking & other financial services	3F(i)(d)	NIL
3A2	TICK (i)	3F(i)(e)	800+500 = 1300
3B	ZM	3F(i)(f)	NIL
3C1	N	3F(i)(g)	1300
3C2	NA	3F(i)(h)	= @12% of 1300 = 156
3D	NA	3F(i)(i)	= @2% of 156 = 3 (rounded off)
3E1	N	3F(i)(j)	= Nil, as this cess will come into effect only after enactment of Finance Bill 2007
3E2	NA	3F(i)(k)	(1000+750) = 1750
3F(i)(a)(i)	800	3F(i)(l)	NIL
3F(i)(a)(ii)	500	3F(i)(m)	NIL
3F(i)(b)	NIL	3F(i)(n)	NA
3F(i)(c)(i)	NA	3F(i)(o)	NIL
3F(i)(c)(ii)	NIL	3F(i)(p)	= 1750
3F(i)(c)(iii)	NIL		
3F(i)(c)(iv)	NIL		

Rule 6(3) allows adjustment of such service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider. However, later on he does not provide this service and refunds the amount to the person from whom the advance was received. He can in this case adjust the amount of Rs. 120 in any of his future liability of service tax. Example: A service provider receives an advance of Rs. 1000 on which he pays a service tax of Rs. 120. Rule 6(4) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter. Example: A service provider having centralized registration pays an amount of Rs. 1000 as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs. 900. In this case he has paid an excess amount of Rs. 100 as service tax. He can adjust this excess amount of Rs. 100 against service tax liability for succeeding month / quarter.

4A(i)(c) Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007. 4A(i)(a)(iv) Rule 6(4) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter. Example: A service provider having centralized registration pays an amount of Rs. 1000 as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs. 900. In this case he has paid an excess amount of Rs. 100 as service tax. He can adjust this excess amount of Rs. 100 against service tax liability for succeeding month / quarter.

4A(i)(d)(vii) Furnish the amount paid in terms of section 73A (Any amount of credit available in respect of the service tax amount assessed or determined and paid on any taxable service) Any other amount may be specified. (It may include amount of interest and penalty, the source document / period to which such amount is paid may be furnished. Against source documents, following details may be furnished: -for adjustment under rule 6(3), furnish details of each receipt from where excess amount is derived, in the format YYYY-YY-II/III/Month (YYYY-YY is the financial year and II is the half year for which the return is filed, e.g. 2004-05-II/Nov refers to the month Nov in II half yearly return of FY 2004-05). -for adjustment under rule 6(4A), furnish details of each receipt / period to which such amount is paid may be furnished. -for arrears, interest and penalty, the source document / period to which such amount is paid may be furnished. (a) in case these are paid suo-moto by the assessee, the source document / period to which such amount is paid may be furnished. (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No/Demand Notice No., Order in Original No. or Order in Appeal No or any other order, etc. 4C In case service tax liability is not discharged in full, during the period of return, the details of short payment may be indicated against this S.No. 5B (i) The terms "inputs", "capital goods", "input services" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S.No. 5B(i)(b)(iii), furnish the details of credit availed on input services received directly by the assessee, in other words, this figure would not include the service tax credit received from input service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices/bills/couchers for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input service distributor" has to be shown separately against S.No. 5B(i)(b)(iv). (iii) Against S.No. 5B(i)(b)(iv), furnish the details of service tax credit as received from "input service distributor". (iv) Above instructions for S.No. 5B(i)(b)(iii), S.No. 5B(i)(b)(iv), will mutually apply to S.No. 5B(i)(b)(iii), S.No. 5B(i)(b)(iv) for furnishing details of credit taken of "education cess" and "secondary and higher education cess". This information has to be furnished only by an input service distributor.

S. No.	Information / figures furnished (as indicated in bold)	S. No.	Information / figures furnished (as indicated in bold)
6			

	(b) education cess; (c) secondary and higher education cess (d) any amount excludible in terms of rule 6(2) of the Valuation Rules, 2006																																							
3F(II)(k)	(Please see the example below) (i) The value of consideration charged (or paid in case of service receiver), in a form other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 21 of the Act.																																							
3F(II)(l)	Gross amount charged for the exempted service is the amount charged for a taxable service which is exempt for the time being under a notification other than the abatement (Please see the example below).																																							
Example:	A banking and other financial service (B&FS) providers has the following information to furnish in the ST-3 return, for a month namely:-																																							
	<table border="1"> <thead> <tr> <th>Head</th> <th>Amount Billed/Invoiced (Rs.) (1)</th> <th>Amount received (It includes amount received for service provided earlier and any amount received as advance) (Rs.) (2)</th> </tr> </thead> <tbody> <tr> <td>A Gross amount for B&FS (including export, exempted service and as pure agent) already provided</td> <td>12000</td> <td>10000 (out of this taxable amount Rs. 1000 received for the period July 2004, and Rs. 2000 received for the period March 2005, and rest of the amount is for the period July 2008 onwards)</td> </tr> <tr> <td>March Advance for services to be provided later</td> <td>3000</td> <td>4000</td> </tr> <tr> <td>B Export of Service</td> <td>2000</td> <td>1500</td> </tr> <tr> <td>C Pure Agent</td> <td>250</td> <td>500</td> </tr> <tr> <td>D Money equivalent of other consideration received</td> <td>-</td> <td>900</td> </tr> <tr> <td>E Interest on Financial leasing</td> <td>1000</td> <td>1200</td> </tr> <tr> <td>F Bill discounting and overdraft service</td> <td>500</td> <td>700 (out of this, Rs. 450 pertains to March, 2005)</td> </tr> <tr> <td>G Service to Government for collection of taxes</td> <td>200</td> <td>300</td> </tr> <tr> <td>H Service provided in SEZ</td> <td>400</td> <td>600 (out of this, Rs. 150 pertains to July, 2004)</td> </tr> <tr> <td>J B&FS received from a service provider who is outside India and doesn't have establishment in India i.e. this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994</td> <td></td> <td></td> </tr> <tr> <td>J(i) Bill received / Amount paid to such service provider subsequent to receipt of service</td> <td>1000 (bills received in this case)</td> <td>800 (amount paid to service provider)</td> </tr> <tr> <td>J(ii) Advance Bills received and advance amount paid to such service provider</td> <td>750</td> <td>500 (amount paid to service provider)</td> </tr> </tbody> </table>	Head	Amount Billed/Invoiced (Rs.) (1)	Amount received (It includes amount received for service provided earlier and any amount received as advance) (Rs.) (2)	A Gross amount for B&FS (including export, exempted service and as pure agent) already provided	12000	10000 (out of this taxable amount Rs. 1000 received for the period July 2004, and Rs. 2000 received for the period March 2005, and rest of the amount is for the period July 2008 onwards)	March Advance for services to be provided later	3000	4000	B Export of Service	2000	1500	C Pure Agent	250	500	D Money equivalent of other consideration received	-	900	E Interest on Financial leasing	1000	1200	F Bill discounting and overdraft service	500	700 (out of this, Rs. 450 pertains to March, 2005)	G Service to Government for collection of taxes	200	300	H Service provided in SEZ	400	600 (out of this, Rs. 150 pertains to July, 2004)	J B&FS received from a service provider who is outside India and doesn't have establishment in India i.e. this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994			J(i) Bill received / Amount paid to such service provider subsequent to receipt of service	1000 (bills received in this case)	800 (amount paid to service provider)	J(ii) Advance Bills received and advance amount paid to such service provider	750	500 (amount paid to service provider)
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Notification under which benefit of exemption is available to this assessee are: (i) No. 29/2004-ST w.r.t. bill discounting / overdraft (ii) No. 13/2004-ST w.r.t. services provided to Government for collection of taxes. (iii) No. 4/2004-ST w.r.t. services provided in SEZ																																								
Abatement available to assessee: (a) Notif. No. 14/2006 - ST, abatement equal to 90% of the interest amount on financial leasing service.																																								

The entries shall be furnished by this assessee at S. No. 3 in the following manner.
- Separate entries will be made for taxable service provided by the assessee and taxable services received on which assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rule, 1994, even though, both, the service provided and the service received, in which assessee is liable to pay service tax, are same, i.e. "banking and other financial service".

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

S.No.	Information/figures furnished (as indicated in bold)	S.No.	Information / Figures furnished (as indicated in bold)
3A1(service provided)	Banking & other financial services	3F(I)(d)	= 90% of 1200 = 1080
3A2	Tick (i)	3F(I)(e)	= (1000 + 4000 + 900) - (1500 + 1600 + 500 + 1080) = 10220
3B	zrn	3F(I)(f)	Value (ST payable @ 5%) = Nil Value (ST payable @ 5%) = (1000-150) = 850 Value (ST payable @ 5%) = (2000-450) = 1550 Value (ST payable @ 12%) = 7820
3C1	y	3F(I)(g)	= @ 8% of 850 + @ 12% of 1550 + @ 12% of 7820 = 68 + 155 + 938 = 1161 (rounded off)
3C2	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F(I)(h)	= @ 2% of (100 + 83.5) = 22 (rounded off)
3D	NA	3F(I)(i)	= Nil as this case will come into effect only after enactment of Finance Bill, 2007
3E1	N	3F(II)(j)	= (12000 + 3000) = 15000
3E2	NA	3F(II)(k)	Nil
3F(I)(a)(i)	10000	3F(II)(l)	2000
3F(I)(a)(ii)	4000	3F(II)(m)	500 + 200 + 400 = 1100
3F(I)(b)	900	3F(II)(n)	250
3F(I)(c)(i)	1500	3F(II)(o)	@ 90% of 1000 = 900
3F(I)(c)(ii)	= 700 + 300 + 600 = 1600	3F(II)(p)	= (15000) - (2000 + 1100 + 250 + 900) = 10750
3F(I)(c)(iii)	500		

Month / Quarter	Apr./Oct.	May/Nov.	Jan./Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(II) Taxable amount charged

(j)	Gross amount for which bills/invoices/challans are issued relating to service provided / to be provided (including export of service and exempted service)	NIL	NIL	NIL	15044245	13914736	2766335
(k)	Money equivalent of other consideration charged, if any, in a form other than money	NIL	NIL	NIL	NIL	NIL	NIL
(l)	Amount charged for exported service provided / to be provided ^	NIL	NIL	NIL	NIL	NIL	NIL
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (l) above)	NIL	NIL	NIL	NIL	NIL	NIL
(n)	Amount charged as pure agent (Please see instructions)	NIL	NIL	NIL	NIL	NIL	NIL
(o)	Amount claimed as abatement	NIL	NIL	NIL	NIL	NIL	NIL
(p)	Net taxable amount charged = (j+k) minus (l+m+n+o)	NIL	NIL	NIL	NIL	NIL	NIL

**Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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.

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./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) Service tax, education cess, secondary and higher education cess paid

(a)	Service tax paid -	NIL	NIL	NIL	538258	388350	110653
	(i) in cash	NIL	NIL	NIL	538258	388350	110653
	(ii) by CENVAT credit ^	NIL	NIL	NIL	NIL	NIL	NIL
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL
(b)	Education cess paid -	NIL	NIL	NIL	10766	7766	2213
	(i) in cash	NIL	NIL	NIL	10766	7766	2213
	(ii) by CENVAT credit ^	NIL	NIL	NIL	NIL	NIL	NIL
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL
(c)	Secondary and Higher education cess paid	NIL	NIL	NIL	5383	3884	1107
	(i) in cash	NIL	NIL	NIL	5383	3884	1107
	(ii) by CENVAT credit ^	NIL	NIL	NIL	NIL	NIL	NIL
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	NIL	NIL	NIL	NIL	NIL	NIL

**Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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.



(a)	Whether providing any exempted or non taxable service ('Y/N')	
(b)	Whether manufacturing any exempted goods ('Y/N')	
(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)	

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

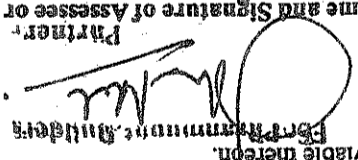
4C. Details of amount of service tax payable but not paid as on the last day of the period for which return is filed

Entry in Table 4A above	S.No.	Month / quarter	Source documents No. / Period	Source documents date

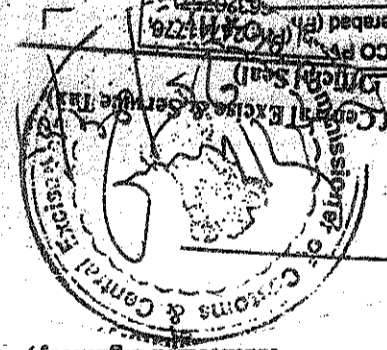
4B. Source documents details for entries at column 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(a)(v), 4A(I)(a)(vi), 4A(I)(a)(vii), 4A(I)(b)(i), 4A(I)(b)(ii), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(b)(v), 4A(I)(b)(vi), 4A(I)(b)(vii), 4A(I)(c)(i), 4A(I)(c)(ii), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(c)(v), 4A(I)(c)(vi), 4A(I)(c)(vii), 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)(a)(v), 4A(I)(a)(vi), 4A(I)(a)(vii), 4A(I)(b)(i) to (vii))

7. 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.

Partner:  (Name and Signature of Assessee or Authorized Signatory)

I hereby acknowledge the receipt of your ST-3 return for the period

 (Signature of the Officer in Charge, Excise & Service Tax)

Available with: M/s. LAW SALES CO, Hyderabad - 500 095 (Ph: 24754151), • LAW SALES CO, Hyderabad (Ph: 24754151), • LAWRELS, Narayanguda (Ph: 24754151), • LAWRELS, Narayanguda (Ph: 24754151)

(I)	CENVAT Credit of Service Tax and Central Excise Duty	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Opening Balance of CENVAT Credit							
(b)	Credit taken (for distribution) on input service							
(c)	Credit distributed							
(d)	Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)							
(e)	Closing balance							
(II)	CENVAT credit of education cess and secondary and higher education cess Credit							
(a)	Opening balance of Education Cess and secondary and higher education cess credit							
(b)	Credit of education cess and secondary and higher education cess taken (for distribution) on input service							
(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							

1. The first part of the document is a list of names and titles, including "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales, Australia" and "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales, Australia".

F. Value of taxable service, service tax payable and gross amount charged

	Month / Quarter**	Apr/Oct.	May/Nov.	June/Dec.	July/Jan.	Aug/Feb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(l)	Service tax payable						
(a)	Gross amount received / (paid #) in money	1,21,35,922	—	—	—	—	—
	(i) against service provided	1,21,35,922	—	—	—	—	—
	(ii) in advance for service to be provided	—	—	—	—	—	—
(b)	Money equivalent of considerations received / (paid #) in a form other than money	—	—	—	—	—	—
(c)	Value on which service tax is exempt / not payable	1,21,35,322	—	—	—	—	—
	(i) Amount received against export of service ^	—	—	—	—	—	—
	(ii) Amount received / (paid #) towards exempted service (other than export of service, i.e., (i) above)	1,21,35,322	—	—	—	—	—
	(iii) Amount received as / (paid to #) pure agent (Please see instructions)	—	—	—	—	—	—
(d)	Abatement amount claimed	—	—	—	—	—	—
(e)	Taxable value = (a+b) minus (c+d)	1,21,35,922	—	—	—	—	—
(f)	Service tax rate wise break-up of taxable value = (e)	1,21,35,922	—	—	—	—	—
	(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%	—	—	—	—	—	—
	(iv) Value on which service tax is payable @ 12%	—	—	—	—	—	—
	(v) other rate, if any, (please specify) 4% ^{1/2}	1,21,35,922	—	—	—	—	—
(g)	Service tax payable = (5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% of f(iv) + f(v) X other rate) 4 1/2%	4,85,437	—	—	—	—	—
(h)	Education cess payable (@2% of Service tax)	9,709	—	—	—	—	—
(i)	Secondary and higher education cess payable (@ 1% of Service tax) (Please see instructions)	4,854	—	—	—	—	—

** Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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.

In respect of B & FS services received from a service provider who is outside India and doesn't have establishment in India, this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994. On such service separate entries would be made at S. No. 3 in the following manner.

S.No.	Information / figures furnished (as indicated in bold)	S.No.	Information / figures furnished (as indicated in bold)
3A1 (Service received)	Banking & other financial services	3F(I)(d)	Nil
3A2	Tick (i)	3F(I)(e)	800+500 = 1300
3B	ZM		
3C1	N	3F(I)(f)	1300
3C2	NA	3F(I)(g)	= @12% of 1300 = 156
3D	NA	3F(I)(h)	= @2% of 156 = 3 (rounded off)
3E1	N	3F(II)(i)	= nil, as this cess will come into effect only after enactment of Finance Bill 2007
3E2	NA	3F(II)(j)	(1000+750) = 1750
3F(I)(a)(i)	800	3F(II)(k)	Nil
3F(I)(a)(ii)	500	3F(II)(l)	Nil
3F(I)(b)	Nil	3F(II)(m)	NA
3F(I)(c)(i)	NA	3F(II)(n)	Nil
3F(I)(c)(ii)	Nil	3F(II)(o)	Nil
3F(I)(c)(iii)	Nil	3F(II)(p)	= 1750
4A(I)(a)(iii)	Rule 6(3) allows adjustment of such service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider. Example: A service provider receives an advance of Rs. 1000 on which he pays a service tax of Rs. 120. However, later on he does not provide this service and refunds the amount to the person from whom the advance was received. He can in this case adjust the amount of Rs. 120 in any of his future liability of service tax.		
4A(I)(a)(iv)	Rule 6(4A) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter. Example: A service provider having centralized registration pays an amount of Rs. 1000 as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as Rs. 900. In this case he has paid an excess amount of Rs. 100 as service tax. He can adjust this excess amount of Rs. 100 against service tax liability for succeeding month / quarter.		
4A(I)(c)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.		
4A(I)(d)(i) to (vi)	Arrears of revenue includes:- (a) amount that was payable earlier but not paid; (b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be; (c) amount pending adjudication or pending in appeals; or (d) amount arising on finalization of provisional assessment etc.		
4A(I)(d)(vii)	Furnish the amount paid in terms of section 73A (Any amount collected in excess of the service tax amount assessed or determined and paid on any taxable service)		
4A(I)(d)(viii)	Any other amount may be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).		
4B	Against source documents, following details may be furnished:- -For adjustment under rule 6(3), furnish details of earlier return, from where excess amount is derived, in the format YYYY-YY-III/Month (YYYY-YY is the financial year and III is the half year for which this return pertains, i.e., /2004-05-II/Nov refers to the month Nov in II half yearly return of FY 2004-05). -For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules. -For arrears, interest and penalty, the source document / period is as follows:- (a) in case these are paid suo-moto by the assessee, in period for which such amount is paid may be furnished. (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No./Demand Notice No., Order in Original No. or Order in Appeal No. or any other order, etc.		
4C	In case service tax liability is not discharged in full, during the period of return, the details of short payment may be indicated against this S.No.		
5B	(i) The terms "inputs" capital goods", "input services" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S.No. 5B(I)(b)(iii), furnish the details of credit availed on input services received directly by the assessee. In other words, this figure would not include the service tax credit received from input service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices/bills/challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input service distributor" has to be shown separately against S.No. 5B(I)(b)(iv). (iii) Against S.No. 5B(I)(b)(iv), furnish the details of service tax credit as received from "input service distributor". (iv) Above instructions for S.No. 5B(I)(b)(iii), S.No. 5B(I)(b)(iv), will mutatis mutandis apply to S.No. 5B(II)(b)(iii), S.No. 5B(II)(b)(iv) for furnishing details of credit taken of "education cess" and "secondary and higher education cess".		
6	This information has to be furnished only by an input service distributor.		

(a)	Stock broking
(b)	Telephone connection
(c)	Radio Paging
(d)	General Insurance
(e)	Advertising agency
(f)	Courier
(g)	Consulting Engineer
(h)	Custom House Agent
(i)	Steamer Agent
(j)	Cleaning and forwarding
(k)	Man Power Recruitment and Supply agency
(l)	Air Travel Agent
(m)	Mandap Keeper
(n)	Tour Operator
(o)	Rent-a-Cab operator
(p)	Architect
(q)	Interior Decorator
(r)	Management Consultant
(s)	Chartered Accountant
(t)	Cost Accountant
(u)	Company Secretary
(v)	Real Estate Agent / Consultant
(w)	Security Agency
(x)	Credit Rating Agency
(y)	Market Research Agency
(z)	Underwriter
(za)	Scientific and Technical consultancy
(zb)	Photography
(zc)	Convention services
(zd)	Leased circuits
(ze)	Telegraph
(zf)	Telex
(zg)	Facsimile (FAX)
(zh)	On-line information and database access and / or retrieval
(zi)	Video tape production
(zj)	Sound recording
(zk)	Broadcasting
(zl)	Insurance auxiliary (General Insurance)
(zm)	Banking and other financial
(zn)	Port services
(zo)	Authorized automobile repair and maintenance
(zp)	Beauty Parlour
(zq)	Cargo handling
(zr)	Cable Operators
(zs)	Dry cleaning
(zt)	Event Management
(zu)	Fashion designer
(zv)	Health Club and Fitness Centres
(zw)	Life Insurance
(zx)	Insurance auxiliary service (life insurance)
(zy)	Mining of mineral, oil or gas
(zz)	Renting of immovable property
(zza)	Works contract
(zzb)	Rail travel agent
(zzc)	Storage and warehousing
(zzd)	Business auxiliary
(zze)	Commercial coaching or training

FORM ST-3
 (Return under section 70 of the Finance Act, 1994)
 (Strike whichever is NOT applicable)

For the period (Please tick the appropriate period)
 April-September October-March

1A. Has the assessee opted to operate as Large Taxpayer (Y/N) Yes No. If reply to column "1A" is "Yes" name of Large Taxpayer Unit (LTU) opted for Hypocorah
 (As defined under Rule 2(ea) of the Central Excise Rules, 2002 read with rule 2(1)(ccc) of the Service Tax Rules, 1994)

2A. Name of the assessee
 PARVA MOUVNT BUI CDERS

2B. STC No. AAHF P 4040 NS T 001

2C. Premises Code No. 52000000

2D. Constitution of assessee (Please tick the appropriate category)
 (i) Individual / Proprietory
 (ii) Registered Public Ltd. Company
 (iii) Partnership
 (iv) Registered Private Ltd. Company
 (v) Society, Co-op. Society
 (vi) Other

3. Computation of Services 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
 MORKS COMGR ACT

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 payment of service tax

B. Sub-clause No. of clause (105) of section 65 (Please see instructions) 22228

C1. Has the assessee availed benefit of any exemption notification (Y/N) Yes No. If reply to column "C1" is "Yes", please furnish notification Nos.

D. If abatement is claimed as per notification No. 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed

E1. Whether provisionally assessed (Y/N) Yes No. E2. Prov. Assessment order No. (if any)

ORIGINAL
 DUPLICATE
 TRIPLICATE

Acknowledged

FINANCIAL YEAR 2008 09

Please see the instructions carefully before filling the Form

	Month / Quarter** (1)	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
		(2)	(3)	(4)	(5)	(6)	(7)
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	—	—	—	—	—	—
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	—	—	—	—	—	—
(c)	Secondary and Higher education cess paid	48,754	—	—	—	—	—
	(i) in cash	48,754	—	—	—	—	—
	(ii) by CENVAT credit^	—	—	—	—	—	—
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	—	—	—	—	—	—
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	—	—	—	—	—	—
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	—	—	—	—	—	—
(d)	Other amounts paid	—	—	—	—	—	—
	(i) Arrears of revenue paid in cash	—	—	—	—	—	—
	(ii) Arrears of revenue paid by credit^	—	—	—	—	—	—
	(iii) Arrears of education cess paid in cash	—	—	—	—	—	—
	(iv) Arrears of education cess paid by credit^	—	—	—	—	—	—
	(v) Arrears of Sec. & higher edu. cess paid by cash	—	—	—	—	—	—
	(vi) Arrears of Sec. & higher edu. cess paid by credit	—	—	—	—	—	—
	(vii) Interest paid	1987	—	—	—	—	—
	(viii) Penalty paid	—	—	—	—	—	2000
	(ix) Section 73A amount paid^	500,000	—	—	—	—	—
	(x) Any other amount (please specify)	—	—	—	—	—	—

(II) Details of Challan (Vide which service tax education cess, secondary and higher education cess and other amounts paid in cash)

(a)	Challan Nos.	(i)					
		(ii)					
		(iii)					
		(iv)					
(b)	Challans Date (May please be furnished in the order of Challan Nos. furnished above)	(i)					
		(ii)					
		(iii)					
		(iv)					

** Assessee liable to pay service tax on quarterly basis may give detail amount...

INSTRUCTIONS

Instructions to fill the Form

A. General Instructions:

- If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the department), it may please be brought to the notice of the jurisdictional Superintendent of Central Excise under an acknowledgement.
- Please indicate 'NA' against entries which are not applicable.
- Please indicate 'nil' where the information to be furnished is nil.

B. Information to be furnished in the Form

Column No. in Form	Instructions
1A	Fill 'Y' for yes, or 'N' for No.
2A	Name should be filled as mentioned in the form ST-2 (Certificate of Registration issued by the department)
2B	STC No. is 15 digits PAN based service tax code No. issued to assessee in the Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001)
2C	Premises code is issued to an assessee under S.No. 5 of the Certificate of Registration (Form ST-2). An assessee to whom premises code has not been issued, may furnish location code as issued to him in the Annexure III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001)
3	This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee.
3A1/3B	Name of taxable service and their clause in sub-section (105) of section 65 are as given in the Annexure to these instructions. Sub-clauses from (zzzx) to (zzzzd) to come into effect from a date to be notified after enactment of the Finance Bill, 2007.
3C1	Fill 'Y' for yes, and 'N' for No.
3C2	Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY = Year of issue).
3D	In case abatement is availed under notification No. 1/2006-ST, the relevant S.No. of this notification may be furnished.
3E1 & E2	Fill 'Y' for yes and 'N' for No. In case of provisional assessment, order No. for provisional assessment, if any, may please be furnished.
3F(i)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider.
3F(i)(a)(i)	Gross amount received (or paid in case of service receiver) against service provided is the total amount received for towards taxable service on provision of service (including any amount received for continuous service), and (A) it includes,- (a) amount received towards exported service, (b) amount received towards exempted service (other than export), and (c) amount received as pure agent. (B) it excludes,- (a) service tax, (b) education cess, (c) secondary and higher education cess (d) any amount excludible in terms of rule 6(2) of the Valuation Rules, 2006 (Please see the example below)
3F(i)(a)(ii)	Gross amount received (or paid in case of service receiver) in advance is the total amount received for the particular taxable service before provision of service, and (A) it includes,- (a) amount received towards exported service (b) amount received towards exempted service (other than export), and (c) amount received as pure agent. (B) it excludes,- (a) service tax, (b) education cess, (c) secondary and higher education cess (d) any amount excludible in terms of rule 6(2) of the Valuation Rules, 2006 (Please see the example below)
3F(i)(b)	(i) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated in equivalent money value. (ii) 'Money' may be understood as defined in section 67 of the Act. (Please see the example below)
3F(i)(c)(ii)	'Exempted service' refers to the taxable service which is exempted on the date being under a notification, other than by way of abatement (Please see the example below)
3F(i)(c)(iii)	'Pure Agent' may be understood as defined in Explanation 1 to rule 6 of the Service Tax (Determination of Value) Rules, 2006.
3F(i)(d)	'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such as notification No. 1/2006)
3F(i)(f)	Service tax rate wise break of value may be furnished.
3F(i)(i)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
3F(ii)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar. (ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider.
3F(ii)(g)	Gross amount for which bills / invoices / challans are issued relating to the particular taxable service, in the specified period, whether received or not, includes:- (a) amount charged towards exported service, (b) amount charged towards exempted service (other than export of service) and (c) amount charged by a pure agent, and excludes:-

**Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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.

Month / Quarter**	Service tax, education cess, secondary and higher education cess paid						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr/Oct	4859.52						
May/Nov	4859.52						
Jun/Dec							
Jul/Jan							
Aug/Feb							
Sept/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**	Amount of service tax paid in advance under sub-rule (A) of rule 6						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr/Oct							
May/Nov							
Jun/Dec							
Jul/Jan							
Aug/Feb							
Sept/Mar							

4. Taxable amount charged

Month / Quarter**	Taxable amount charged						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr/Oct	121355w						
May/Nov	121355w						
Jun/Dec							
Jul/Jan							
Aug/Feb							
Sept/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**	Service tax, education cess, secondary and higher education cess paid						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr/Oct	121355w						
May/Nov	121355w						
Jun/Dec							
Jul/Jan							
Aug/Feb							
Sept/Mar							

4. Taxable amount charged

Month / Quarter**	Taxable amount charged						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr/Oct	121355w						
May/Nov	121355w						
Jun/Dec							
Jul/Jan							
Aug/Feb							
Sept/Mar							

The entries shall be furnished by this assessee at S. No. 3 in the following manner:
 - Separate entries will be made for taxable service provided by the assessee and (taxable service received on which assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rule, 1994, even though, both, the services provided and the service received, on which assessee is liable to pay service tax, are same, i.e. "banking and other financial services".
 - Entries to be furnished for B&FS services provided by the assessee.
 - Information/figures furnished (as indicated in bold):
 S.No. 3A1 (service provided) 3A2 3B 3C1 3C2 3C3 3E1 3E2 3E3 3F1(a)(i) 3F1(a)(ii) 3F1(b) 3F1(c)(i) 3F1(c)(ii) 3F1(c)(iii) 3F1(d) 3F1(e) 3F1(f) 3F1(g) 3F1(h) 3F1(i) 3F1(j) 3F1(k) 3F1(l) 3F1(m) 3F1(n) 3F1(o) 3F1(p)
 = (10000 + 4000 + 900 - (1500 + 1600 + 500 + 1080)) = 10220
 Value (ST payable @ 5%) = Nil
 Value (ST payable @ 8%) = (1000 - 150) = 850
 Value (ST payable @ 10%) = (2000 - 450) = 1550
 Value (ST payable @ 12%) = 7820
 = 8% of 850 + @ 10% of 1550 + @ 12% of 7820 = 68 + 155 + 938 = 1161 (rounded off)
 = @ 2% of (155 + 938) = 22 (rounded off)
 = Nil, as this cess will come into effect only after enactment of Finance Bill, 2007
 Nil
 = (12000 + 3000) = 15000
 2000
 500 + 200 + 400 = 1100
 250
 @ 90% of 1000 = 900
 = (15000) - (2000 + 1100 + 250 + 900) = 10750
 Information / figures furnished (as indicated in bold)

5AA. Amount payable under rule 6(3) of the Cenvat Credit Rules, 2004

Month		Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
(1)		(2)	(3)	(4)	(5)	(6)	(7)
(a)	Value of exempted goods cleared						
(b)	Value of exempted services provided						
(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						
(e)	Total amount paid = (c) + (d)						
(f)	Challan Nos, vide which amount mentioned in (d) is paid						
(g)	Challan dates						

5B. CENVAT Credit taken and utilized

Month / Quarter**		Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
(1)		(2)	(3)	(4)	(5)	(6)	(7)
(I) CENVAT Credit of Service Tax and Central Excise Duty							
(a)	Opening balance						
(b)	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))						
(c)	Credit utilized						
	(i) For payment of service tax						
	(ii) For payment of education cess on taxable service						
	(iii) For payment of excise or any other duty #						
	(iv) Towards clearance of input goods and capital goods removed as such						
	(v) Towards inter unit transfer of LTU*						
	(vi) For payment under rule 6(3) of the Cenvat Credit Rules, 2004						
	Total credit utilized = ((i)+(ii)+(iii)+(iv)+(v)+(vi))						
(d)	Closing Balance of CENVAT credit = (a+b-c)						

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.

** 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.

Month / Quarter**		Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
(1)		(2)	(3)	(4)	(5)	(6)	(7)

(II) CENVAT Credit of Education Cess and Secondary and Higher Education Cess

(a)	Opening balance						
(b)	Credit of education cess and secondary and higher education cess 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 of education cess and secondary and higher education cess taken = ((i)+(ii)+(iii)+(iv)+(v))						
(c)	Credit of education cess and secondary and higher education cess utilized						
	(i) For payment of education cess and secondary and higher education cess on services						
	(ii) For payment of education cess and secondary and higher education cess on goods #						
	(iii) Towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such						
	(iv) Towards inter unit transfer of LTU*						
	Total credit of education cess and secondary and higher education cess utilized = ((i)+(ii)+(iii)+(iv))						
(d)	Closing Balance of Education cess and secondary and higher education cess = (a+b-c)						

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.

** 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.

