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

ORIGINAL TRIPLICATE

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) C1. Has the assessee availed benefit of any exemption notification ('Y/N') C2. If reply to column "C1" is 'yes', please furnish notification Nos.	For th	ne period (Pléase tick the appropriate perio	od) [Please see the instructions carefully before filling the Form] FINANCIAL YEAR	
(As defiged under Rule 2(ea) of the Central Excise Rules, 2002 read with rule 2(1)(cocc) of the Service Tax Rules, 1994) 2A. Name of the assessee 2B. STC No. 2C. Premises Code No. 2D. Constitution of assessee (i) Individual / Proprietory (Please tok the appropriate category) (ii) Registered Public Ltd. Company (v) Registered Trust (vi) Cotey (Vi) Society / Co-op. Society (Vi) Society / Co-op. Society (Vi) Society / Co-op. Society (Vi) Name of Taxable service A1. Name of Taxable service A2. Assessee is liable to pay service tax on this taxable service tax is payable by the assessee) A3. Assessee is liable to pay service tax on this taxable service as. (Please tips the appropriate category) (i) a service provider, or (ii) a service provider, or (iii) a service receiver liable to make payment of service tax B. Sub-clause No. of clause (105) of section 65 (Please see instructions) C1. Has the assessee availed benefit of any exemption notification (Y/N') C2. If reply to column "C1" is 'yes', please furnish notification Nos. C3. If abatement is claimed as per notification No, 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed		October-March	[PG C] [C] (Name	of City)
2A. Name of the assessee 2B. STC No. 2C. Premises Code No. 2D. Constitution of assessee (i) Individual / Proprietory (iii) Registered Public Ltd. Company (v) Registered Prublic Ltd. Company (vi) Registered Trust (vii) Other 3. Computation of Services Tax (To be filled by a person liable to pay service / not to be filled by input service distributor) 4. Name of Taxable service A1. Name of Taxable service A2. Assessee is liable to pay service tax on this taxable service as, (Please tix-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) C2. If reply to column "CI" is Yes', please furnish notification Nos. C3. Please furnish Sr. No. in the notification under which such abatement is claimed				
2B. STC No. A F A D K 3 9 8 L S T O D D C. Premises Code No. 2D. Constitution of assessee (i) Individual / Proprietory (Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Private Ltd. Company (vi) Society / Co-op. Society 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 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) C1. Has the assessee availed benefit of any exemption notification ("Y/N") C2. If reply to column "C1" is "yes", please furnish notification Nos. C3. The position of the provider of the pro	, ,			A .
2C. Premises Code No. 2D. Constitution of assessee (Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Public Ltd. Company (vi) Registered Private Ltd. Company (vii) Registered Private Ltd. Company (vi) Registered Private Ltd. Com	2A. N	Tame of the assessee		
2C. Premises Code No. 2D. Constitution of assessee (Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Public Ltd. Company (vi) Registered Private Ltd. Company (vii) Registered Private Ltd. Company (vi) Registered Private Ltd. Com				<u> </u>
2D. Constitution of assessee (i) Individual / Proprietory (Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Private Ltd. Company (vi) Registered Private Ltd. Company (vi) Society / Co-op. Society 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 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) C1. Has the assessee availed benefit of any exemption notification ('Y/N') C2. If reply to column "C1" is 'yes', please furnish notification Nos. C3. If abatement is claimed as per notification No, 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed	2B. S	TC No.	AFADK319845700	<u>1</u>
(Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Trust (vii) Other 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 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) C1. Has the assessee availed benefit of any exemption notification ('Y/N') C2. If reply to column "C1" is 'yes', please furnish notification Nos. C3. If abatement is claimed as per notification No, 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed	2C. P1	remises Code No.	5208058001	
A1. Name of Taxable service 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) C1. Has the assessee availed benefit of any exemption notification ('Y/N') C2. If reply to column "C1" is 'yes', please furnish notification Nos. C3. If abatement is claimed as per notification No, 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed		Please tick the appropriate category) (iii) (v)	i) Registered Public Ltd. Company (iv) Registered Private Ltd. Company Registered Trust (vi) Society / Co-op. Society	- :
A1. Name of Taxable service 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) 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				
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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	A2.	(i) a service provider, or		
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	B.	Sub-clause No. of clause (105) of secti	ion 65 (Please see instructions) 2 2 2 2	
- · · · · · · · · · · · · · · · · · · ·	C1. C2.	Has the assessee availed benefit of any If reply to column "C1" is 'yes', please	exemption notification ('Y/N') furnish notification Nos.	1-1
	D.		· · · · · ·	

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

	Month / Quarter**	Apr/Qet.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	(6)	. (7)
(I)	Service tax payable		T - 44		T	·	·
(a)	Gross amount received / (paid #) in money	NIL	NIC	NU	M	M	N
	(f) against service provided	NIC	M	M	/W_	- ru	- M
	(ii) in advance for service to be provided	M	NIL	nu	M.	re	ru
(b)	Money equivalent of considerations received / (paid #) in a form other than money	NC	- ne	1 194_	NU	M	M
(c)	Value on which service tax is exempt / not payable	all	M	- All	- M	- 1ll	- all
(0)	(i) Amount received against export of service	NIL	mi	M	Me	- Au	- all
	(ii)Amount received / (paid #)towards exempted service (other than export of service, i.e.,(i) above)	Ne	- ML	Me	M	Me	NC
	(iii)Amount received as / (paid to #) pure agent (Please see instructions)	NU	NL	Ne	" re	Me_	au
(d)	Abatement amount claimed	Nh	M	- M	- Mu	- Mu	<u> </u>
(e)	Taxable value = (a+b) minus (c+d)	M	- M_	1	M	ML	M
(f)	Service tax rate wise break-up of taxable value = (e)	ru	- Me_	- M_	-ru	- M	· M
	(i) Value on which service tax is payable @ 5%	nu	ML	_ Ne_	-ML	- ML-	-N
	(ii) Value on which service tax is payable @ 8%	N	- ML	- M	- M_	1	N
	(iii) Value on which service tax is payable @ 10%	M	M	- M	M	N	. /V
	(iv) Value on which service tax is payable @ 12%	M	- N_	N	Ne	- M	-M
	(v) other rate, if any, (please specify)	N	- MM	- All	_ NU_	- M	- M
(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)	u	M	-M-	, AU	M	Ш_
(h)	Education cess payable (@2% of Service tax)	Me	- M	ne	- M	-ML	- ML
(i)	Secondary and higher education cess payable (@ 1% of Service tax) (Please see instructions)	M	Me	M_	- M	- Ma	au_

^{**}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**	Apr./Qct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(II)	Taxable amount charged				·		<u></u>
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided / to be provided (including export of service and exempted service	M	M	- ALL	M	- ML	- ML
(k)	Money equivalent of other consideration charged, if any, in a form other than money	M	- ML	- M	- M_	- nu	Me_
(l)	Amount charged for exported service provided / to be provided ^	Tue	/W	m	Me	-Me	Me
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (I) above)	M	~M	ne	M	-m	M
(n)	Amount charged as pure agent (Please see instructions)	Y/V	M	- M_	- /W_	-/W	- MC
(0)	Amount claimed as abatement	NU	-M	- MU	- M	- M	ne
(p)	Net taxable amount charged = (j+k) minus (l+m+n+o)	NL	. ///	- M	M		M

^{**}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.

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

	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Eeb.	Sept./Mar.
<u> </u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance	N	M	Me	ML	_ MC :	M
(b)	Challan Nos.	ML	M	M	- AM		M
(c)	Challan dates	ML	M	Au	Me	mc_	AL

^{**}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/Nov.	June/Dec.	July/Jan.	Aug./Eeb.	Sept./Mar-
· <u> </u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	Service tax, education cess, secondary and higher education	n cess paid					
(a)	Service tax paid -	N.C.	M	M	M	NA	MC
	(i) in cash	3	_ MC	M	L M	na	1
	(ii)by CENVAT credit^	2	M	- W	M	- M	W
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	L N_	M	M	M	M	N
	(iii)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	· M	Me_	α	- ML	_ML_	M
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	Mu	- M_	_ ,\	14	A.	M
(b)	Education cess paid-	14-,	M	- //	- W	1	
,	(i) in cash	/V	1/40	- /W	1,44	1/4	\mathcal{M}
1 [(ii)by CENVAT credit^		- //	- ///	- //-	/\/	. //
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	M	. M_	M	ML	- Ku	M.

^{**}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.

		Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
_	Month / Quarter**	(2)	(3)	(4)	(5)	(6)	(7)
+	(iii) by adjustment of excess amount paid earlier and adjusted in	M	M	M	M	M_	N_
	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	M	M	al	W	n	M
-	Secondary and Higher education cess paid	THE .	- M	- au	- NC_	M	M
)	(i) in cash	M	- MC	- MC	111	all	14
ŀ	GDby CENT/AT credit	Ne	1m	- //	_ /u		211
	(iia) by adjustment of amount earlier paid in advance and adjusted	all	- au_	M	_ Me.	- Me_	M_
	(iii) by adjustment of excess amount paid earlier and adjusted in	N	Me.	_ au_	_ale_	na	M_
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	· ML	ALL	M	- Me-	du	M_
_		M	M	an	M	M	Ru_
	Other amounts paid	THE THE	- tu	MAC	_ / ML	- M	_ au_
	(i)Arrears of revenue paid in cash	M	M	m	- M	M_	_ M
	(ii)Arrears of revenue paid by credit^	me	- Max	AU	_ W	nu_	au
	(iii)Arrears of education cess paid in cash	M	M	NI	M	- M	ne_
	(iv)Arrears of education cess paid by credit^	Tui -	Ms	- Nu	- M	Ni	nu
	(v) Arrears of Sec. & higher edu. cess paid by cash	W.T.	- 100s	700			
	(vi)Arrears of Sec. & higher edu. cess paid by credit	· · · · · · · · · · · · · · · · · · ·					-
	(vii)Interest paid			- Δ Λ @			
	(viii)Penalty paid			700			
	(ix) Section 73A amount paid^						
	(x) Any other amount (please specify) Details of Challan (Vide which service tax education		<u> </u>			<u> </u>	L—

Details of Challan (Vide which service tax	(i)				
Challan Nos.	(ii)				
	(iii)				
	(iv)		\\	re	
Challans Date (May please be furnished in the order of	(i)	 ·		<u> </u>	<u></u> -
Challan Nos. furnished above)	(ii)		<u> </u>		
	(iii)		 		

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

Not applicable to service receiver liable to pay service tax.

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)(c)(iv), 4A(I)(d)(i) to (vii))

	Entry in	Table 4A above	Source documents No. / Period	Source documents date
ę.	S.No.	Month / quarter		Source documents date
ż.				
Į			Me	
			'	
	· · · · · · · · · · · · · · · · · · ·			
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4C. Details of amount of service tax payable but not paid as on the last day of the period for which return is filed

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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)

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

	(1)	. (2)
(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)	, M
(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 and 8% of the value of exempted service (Y/N); or	
	(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).	

	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		ļ				
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash		1	Nº 2			
(e)	Total amount paid = $(c) + (d)$						
(f)	Challan Nos, vide which amount mentioned in (d) is paid						
(g)	Challan dates						
В.	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 = $((i)+(ii)+(iii)+(iv)+(v))$		_	\sim			
(c)	Credit utilized			6			
	(i) For payment of service tax						
	(ii) For payment of education cess on taxable service						*
	(iii) For payment of excise or any other duty #			<u> </u>			
	(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 = $((i)+(ii)+(iii)+(iv)+(v)+(vi))$		·				
	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.

^{**} 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.

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

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

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[#] Relevant only if assessee providing taxable service is also engaged in mar ufacture 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.

	Month / Quarter**	Apr/Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mai
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(I)	CENVAT Credit of Service Tax and Central Excise Duty				<u> </u>		
(a)	Opening Balance of CENVAT Credit						
(b)	Credit taken (for distribution) on input service						
(c)	Credit distributed						·
d)	Credit not eligible for distribution (rule7(b) of CENVAT						
	Credit Rules, 2004)					~ .	
e)	Closing balance			\			
II)	CENVAT credit of education cess and secondary and highe	r education ces	s Credit		X		
(a)	Opening balance of Education Cess and secondary and	<u> </u>					
-	higher education cess credit	ì					
b)	Credit of education cess and secondary and higher education cess						
	taken (for distribution) on input service	i		•	·		
;)	Credit of Education cess and secondary and higher education cess		-/				
·	distributed	/			-		
<u>(t</u>	Credit of Education cess and secondary and higher education cess not						
· .	eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)				İ	ł	
	TABLET AND ADDRESS (TAILS (C) ST CERT (THE CITATION, 2001)						and the second s
;)	Closing balance						
e) S	Closing balance Self Assessment Memorandum						
	Self Assessment Memorandum a) I / We declare that the above particulars are in accordance with on I / We have assessed and paid the service tax and / or availed a and the rules made thereunder.	nd distributed CE	NVAT credit corre	ectly as per the pr	ovisions of the Fir	nance Act, 1994	**************************************
(i (i (i (i	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pr	ovisions of the Fir	nance Act, 1994	
S (; () () ()	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pr	ovisions of the Fir	nance Act, 1994	
(i (i (i (i	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pr	thereon.		
S (; () () ()	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pre-	ovisions of the Fir thereon. d Signature of A	ssessee or	
S (i (i (i Vlace	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pre-	thereon.	ssessee or	
S (; () () ()	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CE	NVAT credit corre	ectly as per the pre-	ovisions of the Fir thereon. d Signature of A	ssessee or	
S (i (i (i (i	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CEl e of delay, I / We h	NVAT credit corre	ectly as per the present interest leviable (Name an	ovisions of the Fir thereon. d Signature of A	ssessee or	
S (i (i (i (i) Place:	self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas	nd distributed CEl e of delay, I / We h	NVAT credit corre	ectly as per the present interest leviable (Name an	ovisions of the Fir thereon. d Signature of A	ssessee or	
(i (i (i (i	Self Assessment Memorandum a) I / We declare that the above particulars are in accordance with I / We have assessed and paid the service tax and / or availed a and the rules made thereunder. b) I / We have paid duty within the specified time limit and in cas ACC I hereby acknowledge the receipt of	nd distributed CEl e of delay, I / We h	NVAT credit corre	ectly as per the present interest leviable (Name an	ovisions of the Fir thereon. d Signature of A	ssessee or	

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•	9
	INSTRUCTIONS
Instructions to	o fill the Form
	eral 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.
(ii) (iii)	Please indicate 'nil' where the information to be furnished is nil.
	mation to be furnished in the Form
Column No. in	Instructions
Form 5	Fill 'Y' for yes, or 'N' for No.
1A	
2A 2B	Name should be filled as mentioned in the form 51-2 (Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/ 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/
²⁰	
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	
3A1/3B	This entry is to be niled separately for each taxable service to which service tax is to be paid by the Annexure to these instructions. Sub-clauses from (zzzz) to (zzzzd) to 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 (zzzz) to (zzzzd) to come into effect from a date to be notified after enactment of the Finance Bill, 2007.
3C1	Fill 'V' faction and 'N' for No
3C2	The Details of polification is to be furnished in the format NN-YYYY (NN=NOttication ND, and 1111 - 15d) of issue).
3D	To the shortenest is displied under notification No. 1/2006-ST, the relevant S No. of this politication may be juliabled.
3E1 &E2	The last of the la
3F(I)	(i) An assessee liable to pay service tax on quarterly basis may turnish details quarter wise i.e. Apr-juri, jur-sep, Out-pec, Jan-year.
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,

amount received towards exempted service (other than export), and amount received as pure agent, (B) it excludes,service tax, education cess; (b) secondary and higher education cess any amount excludible in terms of rule 6(2) of the Valuation Rules, 2006 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 3F(I)(a)(ii) (A) it includes,amount received towards exported service amount received towards exempted service, (other than export), and amount received as pure agent, (B) it excludes,service tax, education cess; secondary and higher education cess any amount excludible in terms of rule 6(2) of the Valuation Rules, 2006 (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)

'Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than by way of abatement (Please see the example below)

'Pure Agent' may be understood as defined in explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules, 2006.

'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)(b) Service tax rate wise break of value may be furnished. Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.

(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. 3F(I)(i) 3F(II) (ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider.

Gross amount for which bills / invoices/ challans are issued relating to the particular taxable service, in the specified period, whether received or not, 3F(II)(j) includes; amount charged towards exported service;, amount charged towards exempted service (other than export of service) and

amount charged by a pure agent,

and excludes,-

	(B) it excludes;		
	(a) service tax,		•
1 1	(b) education cess;	•	,
	(c) secondary and higher education cess	Cris Melinettan Dulan O	none ·
1 1	(d) any amount excludible in terms of rule 6(2) of		
	(Please see the example below)		and in a form other than money is to be estimated in equivalent money value.
3F(II)(k)	(i) The value of consideration charged (of paid	in case of service receiv	ver), in a form other than money, is to be estimated in equivalent money value,
5. (1.7(-3)	(ii) 'Money' may be understood as defined in se	ction 67 of the Act.	vice which is exempt for the time being under a notification other than the
3F(II)(I)	Gross amount charged for the exempted service is the amount c	narged for a taxable ser	AICS MINOLITY SACRIFIED BY MINO THE SOLITY STREET
. (.,,(.)	abatement (Please see the example below).	-II	urgish in the ST-3 return, for a month namely:-
Example	abatement (Please see the example below). A banking and other financial service (B&FS) providers has the fi	Amount	Amount received (It includes amount received for service provided earlier
	••••••••••••••••••••••••••••••••••••••	Amount Billed/ invoiced	and any amount received as advance)
	the state of the s	(Rs.)	(Rs.)
	Head	(1)	(2)
	TO TO U. I. I'm award averaged contico and as nure	12000	10000 (out of this taxable amount Rs. 1000 received for the period July 2004, and Rs. 2000
Α -	Gross amount for B&FS (including export, exempted service and as pure	1 12000	received for the period March2005, and rest of the amount is for the period July 2006 onwards)
March	agent) already provided	3000	4000
B	Advance for services to be provided later	2000	1500
Ç	Export of Service	250	500
воошь	Pure Agent Money equivalent of other consideration received	1 -	900
<u> </u>	Money equivalent of other consideration received	1000	1200
ا <u>ا</u> ا	Interest on Financial leasing	500	700 (out of this, Rs. 450 pertains to March, 2005)
G H	Bill discounting and overdraft service Service to Government for collection of taxes	200	1300
[[Service to Government for conection of taxes	100	600 (out of this, Rs. 150 pertains to July, 2004)
	Service provided in SEZ.	ablishment in India i.e. this	s assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994 ed 800 (amount paid to service provider)
125	Bill received / Amount paid to such service provider subsequent to receipt	I 1000 falls second	ed 800 (amount paid to service provider)
J(i)		in this case)	
J(ii)	Advance Bills received and advance amount hald to such service provider	750	500 (amount paid to service provider)
A attricat	on under which benefit of exemption is available to this assessed are,	,	1
1 // N	MOMMA CT week bill decompined i overerali		i
I/ii\ Nio	13/2004_ST Wiff services provided to Government for concount of taxes.		·
Lilly No.	1/2004-ST w.r.t. services provided in SEZ		j
(11) 140.	HEART AT MILITARY TO THE PERSON OF THE PERSO		
Abatem	ent available to assessee:		
(a) Notif	ent available to assessee: No. 14/2006 - ST, abatement equal to 90% of the interest amount on finance	iai 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, on 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 assesses

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

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)	Nit
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	Ŋ	3F(II)(i)	=nil, as this cess will come into effect only after enactment of Finance Bill 2007
3E2	NA .	3F(II)(i)	(1000+750) = 1750
3F(I)(a)(i)	800	3F(II)(k)	NI
3F(I)(a)(ii)	500	3F(II)(I)	NI
3F(I)(b)	Nil	3F(II)(m)	NA .
3F(I)(c)(i)	NA	3F(II)(n)	NII .
3F(l)(c)(ii)	Nil	3F(II)(o)	NII
3F(I)(c)(iii)	Nil	3F(II)(p)	= 1750
4A(I)(a)(iii)	Evernales A consider provider received	on advance of Rs. 10	nich was paid earlier in respect of taxable service not provided wholly or partially by the service provider. 000 on which he pays a service tax of Rs. 120. unds the amount to the person from whom the advance was received. He can in this case adjust the amount
	of Do. 120 in any of his future liability	of service tax	
4A(I)(a)(iv)	example: A service provider having of on receipt of information from these to the adjust this excess amount of Rs	entralized registration oranches, the service 100 against service t	paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter pays an amount of Rs. 1000 as service tax for services provided by him from his five branches. However, tax liability is computed as Rs. 900. In this case he has paid an excess amount of Rs. 100 as service tax. He ax liability for succeeding month / quarter.
4A(I)(c)	Secondary and higher education ces	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,-		
10 (0)(0)(0) (0)	(a) amount that was	payable earlier but no	ot paid;
	(b) amount pending	recovery on finalization	on of adjudication or appellate stage, as the case may be;
.	'(c) amount pending	adjudication or pendir	ng in appeals; or
·	(d) amount arising o	n finalization of provis	sional assessment etc.
4A(l)(d)(vii)	Furnish the amount paid in terms of s	ection 73A (Any amo	unt collected in excess of the service tax amount assesses or determined and paid on any taxable service)
4A(I)(d)(viii)	Any other amount may be specified.	It may include amour	nt pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).
4B .	financial year and I/II is the -For adjustment under rule -For arrears, interest and n	6(3), furnish details o half year for which th 6(4A), furnish details enalty, the source do	f earlier return, from where excess amount is derived, in the format YYYY-YY-I/I/I/Nonth (YYYY-YY is the ils return pertains, i.e., 2004-05-II/Nov refers to the month Nov in II half yearly return of FY 2004-05). of acknowledgement No. of intimation to Superitendent as required to be furnished in the rules.
	(a) in case these are paid s (b) if paid consequent to a	uo-moto by the asses show cause notice (S er. etc.	see, th period for which such amount is paid may be furnished CN) or order, the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in
4C	In sees conside toy liability is not discr	arged in full during th	ne period of return, the details of short payment may be indicated against this S.No.
5B	(i) The terms "inputs", capit (ii) Against S.No. 5B(I)(b)(ii include the service tax cred purchases of input services service distributor" has to b	al goods", "input servi i), furnish the details o it received from input and issues invoices//i e shown separately a	ces" and "input service distributor" may be understood as defined in the CENVAL Credit Rules, 2004; of credit availed on input services received directly by the assessee. In other words, this figure would not service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards objilis/challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input gainst S.No.5B(I)(b)(iv).
	(iv) Above instructions for S taken of "education cess" a	S.No. 5B(I)(b)(iii), S.No nd " secondary and hi	b.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 gher education cess".
6	This information has to be furnished of	only by an input service	e distributor.

Sub-clause No. (under clause (105) of section 65
Name of taxable service

Name of taxable service	Sub-clause No.	Name of taxable service	Sub-clause No.
Stock broking	(a)	Erection, commissioning or installation	(zzd)
Telephone connection	(b)	Franchise service	(zzu)
Radio Paging	(c)	Internet Cafe	(ZZE)
General Insurance	(d)	Management, maintenance or repair	(zzg)
Advertising agency	(e)	Technical testing and analysis	(zzh)
Courier	<u>(f)</u>	Technical inspection and certification	(zzi)
Consulting Engineer	(g)	Forex exchange broking by a broker other than those covered in'zm' above	(zzk)
Custom House Agent	(h)	Port other than those covered in 'zn' above	(22)
Steamer Agent	(i)	Airport Services	
Clearing and Forwarding	(i)	Air Transport of Goods service	(zzn)
Man Power Recruitment and Supply agency	(k)	Business exhibition service	(zzo)
Air travel Agent		Goods Transport by Road	(zzp)
Mandap Keeper	(m)	Construction of commercial complex	(zzq)
Tour Operator	(n)	Intellectual Property Service	(zzr)
Rent-a-Cab operator	(0)	Opinion Poll Service	(zzs)
Architect	(p)	Outdoor Catering Service	(zzt)
Interior Decorator	(q)	Television and Radio Programme Production	(zzu)
Management Consultant	(r)	Survey and Exploration of Minerals	(ZZV)
Chartered Accountant Cost Accountant	(s)	Pandal and Shamiana	(zzw)
Company Secretary	(t)	Travel Agent	(zzx)
Real Estate Agent / Consultant	(u)	Forward Contract Brokerage	(22y)
	(v)	Transport through Pipeline	(zzz)
Security Agency Credit Rating agency	(w)	Site Preparation	(zzza)
Market Research agency	(x)	Dredging	(zzzb)
Underwriter	(y)	Survey and map making	(zzzc)
Scientific and Technical consultancy	(z)	Cleaning service	(zzzd)
Photography	(za)	Clubs and associations service	(zzze)
Convention services	(zb)	Packaging service	(zzzf)
Leased circuits	(2¢)	Mailing list compilation and mailing.	(zzzg)
Telegraph	(ze)	Residential comptex construction Registrar service to an issue	(zzzh)
Telex	(zf)	Share transfer agent	(zzzi)
Facsimile (FAX)	(zg)	Automated teller machine operation, management, maintenance	(zzzj)
On-line information and database access and / or retrieval	(zh)	Recovery agents	(zzzk)
Video tape production	(zi)	Sale of space for advertisement	(zzzl)
Sound recording	(zj)	Sponsorship	(zzzm)
Broadcasting	(zk)	International air travel	· (zzzn)
Insurance auxiliary (General Insurance)	(zi)	Containerized rail transport	(zzzo)
Banking and other financial	(zm)	Business support service	(zzzp)
Port services	(zn)	Auction service	(zzzq)
Authorized automobile repair and maintenance	(zo)	Public relation management	(ZZZS)
Beauty Parlour	(zq)	Ship management	(zzzt)
Cargo handling	(zr)	Internat talanhasu	(ZZZU)
Cable Operators	(zs)	Ship Cruise tour	(ZZZV)
Dry cleaning ·	(zt)	Credit/ debit/ charged card	(ZZZW)
Event Management	(zu)	Telecommunication service	(ZZZX)
Fashion designer	· (zv)	Development and supply of content for telecom, advertising and	(ZZZZD)
	(zw)	online information database retrievable	(22220)
Life Insurance	(zx)	Assets management service (other than 'zm' above)	(ZZZZC)
Insurance auxiliary service (life insurance)	(zy)	Design services (other than (g) and (zv) above)	(7777d)
Mining of mineral, oil or gas	(zzzy)	Information technology software services for furtherance of business or commerce	A (2777A)
Renting of immovable property	(ZZZZ)	Management of investment under unit linked insurance business (ULIP) scher	ne (zzzzf)
Works contract	(zzzza)	Stock exchange services	(27770)
Rail travel agent	(zz)	Services provided by a recognized/registered association (commodity exchanges)	for (zzzzh)
Storage and warehousing	(zza)	transaction in goods or forward contracts	v,
Business auxiliary	(zzb)	Processing and clearing house services in relation to processing, clearing and	(2222)
Commercial coaching or training	(zzc)	settlement of transactions in securities, goods or forward contracts	` '
		Supply of tangible goods services	(2727)

Supply of tangible goods services (222

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

FORM ST-3

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

ORIGINAL DUPLICATE TRIPLICATE

For the	e period (Piease tick the appropriate period)	FINANCIALYEAR
Tortale	April-September October-March	2010 III (Name of City)
1A. Has (As	as the assessee opted to operate as Large Taxpayer (Y/N) 1B. If reply to column "1A" is 'Yes' name of Large as defined under Rule 2(ea) of the Central Excise Rules, 2002 read with rule 2(1)(cccc) of the Service Tax Rules, 19	ge Taxpayer Unit (LTU) opted for 994)
2A. Na	October-March A. Has the assessee opted to operate as Large Taxpayer (Y/N) A. Has the assessee opted to operate as Large Taxpayer (Y/N) B. If reply to column "1A" is 'Yes' name of Large Taxpayer Unit (LTU) opted for (As defined under Rule 2(ea) of the Central Excise Rules, 2002 read with rule 2(1)(cccc) of the Service Tax Rules, 1994) A. Name of the assessee B. STC No. C. Premises Code No. D. Constitution of assessee (ii) Individual / Proprietory (iii) Partnership (Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Trust (vi) Other 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 (i) a service provider, or	
2B. ST	ICNO. AFADK3198	157001
2C. Pres	emises Code No. 6 2 0 8 0 5 8 0 C	
(Pie	Please tick the appropriate category) (iii) Registered Public Ltd. Company (v) Registered Trust (vii) Other (iv) Registered Trust	egistered Private Ltd. Company ociety / Co-op. Society
		utor) -
A1.	Name of Taxable service	OVABLE.
A2.		
B.	Sub-clause No. of clause (105) of section 65 (Please see instructions)	
C1. C2.	Has the assessee availed benefit of any exemption notification ('Y/N') If reply to column "C1" is 'yes', please furnish notification Nos.	<u> </u>
D. E1	If abatement is claimed as per notification No. 1/2006-ST, Please furnish Sr. No. in the notification under which Whether provisionally assessed ('Y/N') E2. Prov. Assessment order No. ('if any')	ch such abatement is claimed

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

	Month / Quarter**	Apr/Qet.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	(1)	· (2)	(3)	(4)	(5)	(6)	(7)
(I)	Service tax payable						,
(a)	Gross amount received / (paid #) in money	NIL	NIC	NU	M	M	N-
ļ	(f) against service provided	NIC	NU	M	M	- ru	M
	(ii) in advance for service to be provided	M	NIL	nu	nh	Ne	M
(b)	Money equivalent of considerations received / (paid #)					1	
	in a form other than money	NCC	MC	Nh	NL	M	M
(c)	Value on which service tax is exempt / not payable	ru	M	- re	- ML	- 1ll-	- MC
	(i) Amount received against export of service ^	NU	· ML	- MC	- Ml	- ru	- all
	(ii)Amount received / (paid #)towards exempted					,	
	service (other than export of service, i.e.,(i) above)	Ne	- ML	Ne	NIL	Me	NC
	(iii)Amount received as / (paid to #) pure agent (Please	. 11	0.11		49	A 10	à
	see instructions)	NU	ML	Ne	M	· Ml_	<u>au</u>
(d)	Abatement amount claimed	Nh	M	_ M	- ML	- M	
(e)	Taxable value = (a+b) minus (c+d)	· M	- M_	Λ	All	ML	M.
(f)	Service tax rate wise break-up of taxable value = (e)	Ne_	- Me_	- Ml	_NU	- ML	· M
	(i) Value on which service tax is payable @ 5%	ML	-ML	_ Me_	W_	- Ml-	-N
	(ii) Value on which service tax is payable @ 8%	N	- all	- M	- M_ [N	N
	(iii) Value on which service tax is payable @ 10%	M	M	- N_	A.L	N	Λίζ
	(iv) Value on which service tax is payable @ 12%	M	- NL	NL	Ne	- M	M_
	(v) other rate, if any, (please specify)	N	- MM	- ML	_ NU_	_ ML_	-M_
(g)	Service tax payable =						
	(5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% of	n 1	NI	-m	- AU	_AU	nu ·
	f(iv)+ f(v) X other rate)	M				,	
(h)	Education cess payable (@2% of Service tax)	No	- M	ne	- M	-ML	- M
(i)	Secondary and higher education cess payable (@ 1% of Service tax) (Please see instructions)	M	M	M_	- M	- Ma	au

^{**}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**	Apr./Qct.	May/Nov.	June/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	M	M	AL_	M	- m	_ ML
(k)	Money equivalent of other consideration charged, if any, in a form other than money	M	- ML_	- M	- ML	- m	Me
(l)	Amothit charged for exported service provided / to be provided ^	Tue_		///	- NU	-Me	Mi
(m)	Amount charged for exempted service provided / to be provided (other than export of service given at (I) above)	M	~M	Me	Me	-m	M
(n)	Amount charged as pure agent (Please see instructions)	M		- M	-700	_/W	- M
(0)	Amount claimed as abatement	NU	M	- M	_ M	- M	nu
(p)	Net taxable amount charged = (j+k) minus (l+m+n+o)	NU	- MC	- M	_ M	_ //	M

^{**}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.

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

	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Eeb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance	M	M	Me	M	_ MC:	M
(b)	Challan Nos.	MC	M	M	AM	_m_	M
(c)	Challan dates	M	M	M	Are.	MC_	AL

^{**}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 imput service distributor)

	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Eeb.	Sept./Mar-
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>(I)</u>	Service tax, education cess, secondary and higher education	п cesș paid					
(a)	Service tax paid -	Mu	M-	M	M	N	MC
1 . 1	(i) in cash	2	- 100	M	\perp $\wedge u$	L Ma	1/4
i i	(ii)by CENVAT credit	M	M	N.	ML.	- AU	N
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	N	M	M	M.	M	M
	(iii)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	\cdot \sim	Me_	al	- ML	M	M
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	M	- M_	_ ,\	1	A	M
(b)	Education cess paid-	14-	· M,	- //	7,	,,,,	
	(i) in cash		Nya	- ///	<i>1</i> ,U	1/1/2	///
1	(ii)by CENVAT credit^		- //	- ///	- //-		. //
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	M	M	M	ML	- Km	M

^{**}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.

4

	N. al. / Oursetowkk	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar:
	Month / Quarter**	(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	M	M	M	M	M_	N_
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	M	M	M	M	M	M
)	Secondary and Higher education cess paid	R.	- M	- all	M	AU	M
,	(i) in cash	Me	nu	- AU	M	are	Ne-
	(ii) by CENVAT credit (iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	are	au	-ac	_me:	ne	M
	(iii)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	N	me	_ au	_ Ale	na_	M
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules	· ML	ALL	M	- Me-	du	- ML_
	Other amounts paid	M	M	M	Me	M	Me_
	(i)Arrears of revenue paid in cash	IL	m	ma	, ML	M	_ au_
	(ii)Arrears of revenue paid by credit^	M	M	- M_	- M	M	
	(iii)Arrears of education cess paid in cash	m	na	_ Au	- ML	- M	- M
	(iv)Arrears of education cess paid by credit^	1 W	M	- NC	_ , ,	N	nu
	(v) Arrears of Sec. & higher edu. cess paid by cash	M_	Ms	- NU	- M	74-	.04
	(vi)Arrears of Sec. & higher edu. cess paid by credit		,				
	(vii)Interest paid						
	(viii)Penalty paid			- FV _ 0		· · ·	
	(ix) Section 73A amount paid^						
	(x) Any other amount (please specify)						

Details of Challan (Vide which service tax ed	(i)		<u> </u>		<u></u>	<u> </u>	
(a) Challan Nos.	(ii)		·			<u> </u>	
	(iii)						T
	(iv)			\triangle	re		
(b) Challans Date (May please be furnished in the order of Challan Nos. furnished above)	(i)						
	(ii)	•				<u> </u>	
	(iii)						<u> </u>
	(iv)			T .			<u> </u>

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

Not applicable to service receiver liable to pay service tax.

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)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii)

	Entry in Table 4A above		Source documents No. / Period	Source documents date	
.	S.No.	Month / quarter	Source documents 140.71 eriod	Source documents date	
			me		
		,			

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

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)

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

	(1)	(2)
(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)	l M
(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 and 8% of the value of exempted service (Y/N); or	
	(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).	

	Amount payable under rule 6(3) of the Cenvat Credit Ru	Apr./Qct.	May/Nov.	June/Dec.	July/Jan.	Aug /Est	Sept./Mar.
····	(1)	(2)	(3)	(4)	(5)	Aug./Feb.	
(a)	Value of exempted goods cleared	(2)	(3)	1 (4)	(3)	(6)	(7)
(b)	Value of exempted services provided		1			·	
(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		1	V		-	
(e)	Total amount paid = $(c) + (d)$						
(f)	Challan Nos, vide which amount mentioned in (d) is paid						
(g)	Challan dates						
В.	CENVAT Credit taken and utilized						
•	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	. (1)	(2)	(3)	(4) ¹ .	(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	•					
Í	(iv) As received from input service distributor			·			
. [(v) From inter unit transfer by a LTU *			,			
Ī	Total credit taken = $((i)+(ii)+(iii)+(iv)+(v))$			\sim			
(c)	Credit utilized		,	6			
	(i) For payment of service tax						
ľ	(ii) For payment of education cess on taxable service	* * *					
ļ	(iii) For payment of excise or any other duty #						
f	(iv) Towards clearance of input goods and capital goods removed as such						
ľ	(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.

^{**} 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.

- 1		

1		T + '0 /	1 15 01	1 70	T 7 1 /7 /	1	9. 100
	Month / Quarter**	Apr/Oct.	May/Nov.	June/Dec.	July/Jam.	Aug./Feb.	Sept./Mar.
Į	(1)	(2)	(3)	(4) ²	(5)	(6)	(7)

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

·							
(a)	Opening balance		<u> </u>		<u> </u>		
(b)	Credit of education cess and secondary and higher education cess				ļ		
	taken, -	<u> </u>					
	(i) On inputs	<u> </u>					
]	(ii) On capital goods				:		
	(iii) On input services received directly						<u>[</u>
	(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			ļ			
	cess taken = ((i)+(ii)+(iii)+(iv)+(v))						
(c)	Credit of education cess and secondary and higher education cess		·	J 🗼	1/		
	utilized				1/		
	(i) For payment of education cess and secondary and	ļ					ĺ
	higher education cess on services			\ \	· · · · · · · · · · · · · · · · · · ·		
	(ii) For payment of education cess and secondary and	1.				•	· i
	higher education cess on goods #	ļ					·
	(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			!	i		
	cess utilized = ((i)+(ii)+(iii)+(iv))						
(d)	Closing Balance of Education cess and secondary and						
l	higher education cess = (a+b-c)			<u> </u>			

[#] Relevant only if assessee providing taxable service is also engaged in mar ufacture 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.

(1) edit of Service Tax and Central Excise Duty ce of CENVAT Credit	(2)					Sept./Mar.
ce of CENVAT Credit		(3)	(4)	(5)	(6)	(7)
				1		
or distribution) on input service						
ed						
ble for distribution (rule7(b) of CENVAT 004)						
e ,		.	\		•	
dit of education cess and secondary and highe	r education ces	s Credit				
ce of Education Cess and secondary and on cess credit						
tion cess and secondary and higher education cess bution) on input service						
tion cess and secondary and higher education cess						
on cess and secondary and higher education cess not oution (rule 7(b) of CENVAT Credit Rules, 2004)						
>						
nt Memorandum			<u>.</u>			
clare that the above particulars are in accordance with we assessed and paid the service tax and / or availed a cles made thereunder. we paid duty within the specified time limit and in cas	nd distributed CEI	NVAT credit corre	ectly as per the pr	ovisions of the Fi	nance Act, 1994	
				d Signature of A		
<u>AC</u>	KNOWLEDGE	MENT		, introduced Signat	01 <i>5)</i>	
I hereby acknowledge the receipt of	of your ST-3 retu	rn for the period				
	I hereby acknowledge the receipt of	I hereby acknowledge the receipt of your ST-3 retu		I hereby acknowledge the receipt of your ST-3 return for the period		I hereby acknowledge the receipt of your ST-3 return for the period (Signature of the Officer of Central Excise & Service Tax)

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INSTRUCTIONS

instructions	to	fill	the	Form

Ons to fill the Form
General Instructions:

(i) 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.

(ii) Please indicate 'NA' against entries which are not applicable.

Please indicate 'nil' where the information to be furnished is nil.

(ii)	Please indicate 'nil' where the information to be furnished is nil.
	ation to be furnished in the Form
Column No. in	Institucions
FORTH Y	Fill 'Y' for yes, or 'N' for No.
1A 2A 2B	
20	Name should be filled as mentioned in the form \$1-2 (Certificate of Registration is the Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/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/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/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/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/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/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/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/STC No. is 15 digits PAN based service tax code No. issued to assesse tax code No. issued tax code No. issued tax code No. issued tax code No. issued
120	
2C	
1-0	Surrish leading code as issued to him in the Anneyure III (prescribed vide circular No. 33/3/2001-31 valed 27.00/2001)
3	
3A1/3B	This entry is to be filled separately for each taxable service on which service tax is to be paid by assesses. 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 (zzzzx) to (zzzzzd) to
	come into effect from a date to be notified after enactment of the Finance Bill, 2007.
3C1 3C2	Fill 'Y' for yes, and 'N' for No. Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY = Year of issue).
3C2	
3D	- Fill 307 Courses and 1812 feet No. 19 acces of provisional accessment, order No. 101 provisional assessment, it dilly, that yielded up turnished.
3E1 &E2	Who accessed liable to hav convice tay on disateny hasis may filmish belais qualter wise i.e. Authorit, voltoop, October, voltorer.
3F(I)	
3F(l)(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 providents service provided is the total amount received for towards taxable service on providents.
SF(I)(a)(I)	(including any amount received for continuous service), and
	/Δ\ it includes -
	(a) amount received towards exported service.
	(b) amount received towards exempted service (other than export), and
.	(c) amount received as pure agent,
1	(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
25(1)(a)(1)	(Please see the example below) 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
3F(i)(a)(ii)	(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,
i	(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) (i) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated in equivalent money value.
3F(I)(b)	
3F(I)(c)(ii)	(E) the first term to the tought continue which is exempt for the time being under a notification, other man by way of apaletical trieds see the example below.
3F(I)(c)(ii)	
3F(I)(d)	'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such as notification (such
3F(I)(f)	On this stay rate wind brook of volvo may be furnished
3F(I)(i)	a variable and continuous and continuous to
3F(II)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Api-uni, un-sep, occided, saminar.
` · .	(i) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider. Gross amount for which bills / invoices/ chailans are issued relating to the particular taxable service, in the specified period, whether received or not,
3F(II)(j)	Gross amount for which bills / invoices/ chaitains are issued relating to the particular texable 30 year. In the opening particular texable 30 years
	includes; (a) amount charged towards exported service;
1	(b) amount charged towards exempted service (other trian export of service) and (c) amount charged by a pure agent,
	and excludes,-
	and explored.

· ·	(B) it excludes;	-	
· [(a) service tax.		
· •	(b) education cess:		•
	secondary and higher education cess		
[(d) any amount excludible in terms of rule 6(2) of t	he Valuation Rules, 20	006
3F(II)(k)	(i) The value of consideration charged (or baid if	case of service receive	er), in a form other than money, is to be estimated in equivalent money value,
31 (11)(13)			
3F(II)(I)	Gross amount charged for the exempted service is the amount cha	rged for a taxable serv	rice which is exempt for the time being under a notification other than the
J. (1.7(7)			
Example	A banking and other financial service (B&FS) providers has the folio	owing information to fu	Amount received (it includes amount received for service provided earlier
		Amount	and any amount received as advance)
	N	Billed/ invoiced	(Rs.)
	Head	(Rs.)	(0)
	The second secon	12000	10000 (out of this taxable amount Rs. 1000 received for the period July 2004, and Rs. 2000
Α	Gross amount for B&FS (including export, exempted service and as pure	12000	received for the period March2005, and rest of the amount is for the period July 2006 onwards)
March	agent) already provided	3000	4000
B	Advance for services to be provided later	2000	1500
ĮŽ Į	Export of Service	250	1500
P	Pure Agent Money equivalent of other consideration received	1	900
E I	Interest on Financial leasing	1000	1200
'- .	Dill discounting and overdraft Service	500	700 (out of this, Rs. 450 pertains to March, 2005)
G	Bill discounting and overdraft service Service to Government for collection of taxes	200	300
	Service provided in SEZ	400	600 (out of this, Rs. 150 pertains to July, 2004)
	DRES received from a service provider who is outside India and gosen t have estable	ishment in India i.e. this	assessee is liable to pay service tax in terms of rule 2(d)(iv) of the 51 Rules, 1994
J(i)	Bill received / Amount paid to such service provider subsequent to receipt	1 1000 (bills received	d 800 (amount paid to service provider)
3(1)	of consists	in this case)	goo () and the manufacture of the control of the contr
J(ii)	Advance Bills received and advance amount paid to such service provider	750	500 (amount paid to service provider)
Notification	on under which benefit of exemption is available to this assessee are;		
/ii) No 1	3/2004-ST w.r.t. services provided to Government for collection of taxes.		•
(iii) No. 4	/2004-ST w.r.t. services provided in SEZ		
Abateme	nt available to assessee: No. 14/2006 - ST, abatement equal to 90% of the interest amount on financial	lossing contico	·
/al Alasif	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, on 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

\$.No.	Information/figures furnished (as indicated in bold)	S.No.	Information / figures furnished (as indicated in bold)	
3A1(service	Banking &other financial services	3F(I)(d)	= 90% of 1200 = 1080	
provided) 3A2 3B	Tick (i) zm	3F(I)(e) 3F(I)(f)	= (10000 +4000+900)-(1500+1600+500+1080) = 10220 Value (ST payable @5%) = Nil Value (ST payable @8%) = (1000-150) = 850	
3C1	у		value (ST payable @10%) = (2000-450) = 1550 Value (ST payable @12%) = 7820	
3C2	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F(I)(g)	=@8% of 850 + @10% of 1550 +@12% of 7820 = 68 +155+938 = 1161 (rounded off)	
3D 3E1 3E2	NÁ N NA	3F(I)(h) 3F(II)(i) 3F(II)(j) 3F(II)(k) 3F(II)(m)	= @2% of (155 + 938) = 22 (rounded off) = nil, as this cess will come into effect only after enactment of Finance Bill, 2007 = (12000+3000) = 15000	
3F(I)(a)(i) 3F(I)(a)(ii) 3F(I)(b)	10000 4000 900	3F(II)(k) 3F(II)(l) 3F(II)(m)	Nii 2000 500+200+400 = 1100	
3F(l)(c)(l) 3F(l)(c)(li) 3F(l)(c)(lii)	1500 = 700 +300 +600 = 1600 500	3F(II)(n) 3F(II)(o) 3F(II)(p)	250 @90% of 1000 = 900 = (15000)-(2000+1100+250+900) = 10750	,

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)	Nif
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(l)(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)(i)	(1000+750) = 1750
3F(I)(a)(i)	800	3F(II)(k)	Nil
3F(I)(a)(ii)	500	3F(II)(I)	Nii
3F(I)(b)	Nil .	3F(II)(m)	NA
3F(l)(c)(l)	NA	3F(II)(n)	Nii
3F(I)(c)(ii)	Nil .	3F(II)(o)	Nii
3F(I)(c)(iii)	Nil	3F(II)(p)	= 1750
4A(I)(a)(iii)	Example: A service provider receives However, later on he does not provid	an advance of Rs. 1 e this service and ref of service tax	thich was paid earlier in respect of taxable service not provided wholly or partially by the service provider. 000 on which he pays a service tax of Rs. 120. funds the amount to the person from whom the advance was received. He can in this case adjust the amount
4A(I)(a)(iv)	Rule 6(4A) allows adjustment of such Example: A service provider having of on receipt of information from these the can adjust this excess amount of Rs	service tax amount entralized registration pranches, the service 100 against service	paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter in pays an amount of Rs. 1000 as service tax for services provided by him from his five branches. However, tax liability is computed as Rs. 900. In this case he has paid an excess amount of Rs. 100 as service tax. He tax liability for succeeding month / quarter.
4A(I)(c)	Secondary and higher education ces	s would be applicable	to service tax from the date of enactment of Finance Bill 2007.
4A(f)(d)(i) to (vi)		payable earlier but n	not paid;
		recovery on finalizati	on of adjudication or appellate stage, as the case may be:
	(c) amount pending	adjudication or pendi	ing in appeals; or
	(d) amount arising o	n finalization of provi	sional assessment etc. ount collected in excess of the service tax amount assesses or determined and paid on any taxable service)
4A(I)(d)(vii)	Furnish the amount paid in terms of s	section 73A (Any amo	nt pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).
4A(I)(d)(viii)	Any other amount may be specified. Against source documents, following	it may include amou	nt pre-deposit amount as ordered by Commissioner (Appears of Appenate Amounts of Godine).
4B	-For adjustment under rule financial year and I/II is the -For adjustment under rule -For arrears, interest and p	6(3), furnish details of half year for which the 6(4A), furnish details enalty, the source do	of earlier return, from where excess amount is derived, in the format YYYY-YY-I/II/Month (YYYY-YY is the one feather return, from where excess amount is derived, in the format YYYY-YY-I/II/Month (YYYY-YY is the one feather in the releast to the month Nov in II half yearly return of FY 2004-05). It is described as required to be furnished in the rules. It is cument / period is as follows, see, the period for which such amount is paid may be furnished for which such amount is relevant SCN No/Demand Notice No., Order In Original No. or Order in the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in the source document is relevant SCN No/Demand Notice No., Order In Original No.
`	Anneal No or any other ord	er etc	
	In case service tax liability is not disch	arged in full, during t	the period of return, the details of short payment may be indicated against this S.No. ices" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004;
4C		つしゅうへんきゃ "されつしげ ちゅうし	rices and input service distributor may be understood as defined in the Ochyan Oregit Notes, 2004,
4C 5B	(ii) Against S.No. 5B(I)(b)(ii include the service tax cred purchases of input services service distributor" has to b), furnish the details it received from input and issues invoices// e shown separately a), furnish the details 5.No. 5B(I)(b)(iii), S.N	of credit availed on input services received directly by the assessee. In other words, this figure would not t service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards 'bills/challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input against S.No.5B(I)(b)(iv). of service tax credit as received from 'input service distributor'. o.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

Sub-<u>clause No. (under clause (105) of section 65</u>) Annexure to Instructions

racsimile (FAX) Dra-line information and database access and / or retrieval (zh) Recovery agents Video tape production (zl) Sale of space for advertisement Sound recording (zl) Sponsorship Sound recording (zl) Containerized rail transport Sanking and other financial (zm) Business support service Vort services Uniforized automobile repair and maintenance (zo) Public relation management Seauth Parfour (zq) Ship management Seauth Parfour (zq) Ship management Seauth Parfour (zq) Ship management Sale Operators (zr) Internet telephony Sale Operators (zr) Ship Cruise tour Vivel Beaning (zt) Credit/ debit/ charged card Vent Management (zu) Telecommunication service Salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content from the content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development and supply of content for telecom, advertising and salion designer (zv) Development of salion to processing of salion (commodity exchanges) for (zv) Development of investment under unit linked insurance business or commerce (contract (zv) Services provided by a recognized/registered association (commodity exc	of taxable service	Sub-clause No.	Name of taxable service S	ub-clause
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Seeral Insurance (ii) Management, maintenance or repair develoring agency (iii) Technical inspection and catification or sustain family and surprises of the control of the			Franchise service	(zze)
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ustom House Agent (f) Port other than those covered in "zn" above teamer Agent (g) Air Transport of Goods service learing and Forwarding (g) Air Transport of Goods service (hearing and Forwarding (g) Air Transport of Goods service (hearing and Forwarding (hearing and He			Technical inspection and certification	(zzi)
ustion House Adent (h) Port other than those covered in "zn" above teamer Agent (ii) Air Transport of Goods service (ii) selfing and Forwarding (ii) Air Transport of Goods service (iii) selfing and Forwarding (iii) Air Transport of Goods service (iii) selfing and Forwarding (iii) Air Transport of Goods service (iii) Survey and the property Service (iii) Goods Transport of Forwarding (iii) Service (iii) Intellectual Property Service (iii) Intellectual Propert	ng Engineer	(g)	Forex exchange broking by a broker other than those covered in'zm' above	(zzk)
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an Power Recruiment and Supply agency (b) Business exhibition service riveral Agent (b) Goods Trensport Product of the Agency (c) Business exhibition service (complex uniformation and services and production and prod		(i)	Airport Services	(zzm)
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mercial coaching or training (zzc) settlement of transactions in securities, goods or forward contracts	I coaching or training		settlement of transactions in securities, goods or forward contracts	, ,

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ORIGINAL [ORÌGINAL / REVISED RETURN DUPLICATE (Strike whichever is NOT applicable)] TRIPLICATE [Please see the instructions carefully before filling the Form] For the period (Please tick the appropriate period) FINANCIAL YEAR April-September 127 October-March (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 (As defined under Rule 2(ea) of the Central Excise Rules, 2002 read with rule 2(1)(cccc) of the Service Tax Rules, 1994) 2A. Name of the assessee 2B. STC No. 2C. Premises Code No.351 2D. Constitution of assessee Individual / Proprietory (i) (ii) Partnership Registered Public Ltd. Company Registered Private Ltd. Company (Please tick the appropriate category) (iii) (iv) (v) Registered Trust Society / Co-op. Society (vi) (vii) 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) Name of Taxable service A1. 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 Sub-clause No. of clause (105) of section 65 (Please see instructions) B. C1. Has the assessee availed benefit of any exemption notification ('Y/N') If reply to column "C1" is 'yes', please furnish notification Nos. C2. If abatement is claimed as per notification No. 1/2006-ST, Please furnish Sr. No. in the notification under which such abatement is claimed D. Whether provisionally assessed ('Y/N') E1. E2. Prov. Assessment order No. ('if any')

-2

Value of taxable service, service tax payable and gross amount charged Month / Quarter** Apr/Oct. May/Nov. June/Dec. July/Jan. Sept./Mar (1)(2) (3)(4)(5)(6)(7) <u>(I)</u> Service tax payable (a) Gross amount received / (paid #) in money (i) against service provided (ii) in advance for service to be provided Money equivalent of considerations received / (paid #) (b) in a form other than money 135549 35549 135549 (c) Value on which service tax is exempt / not payable 135548 (i) Amount received against export of service ^ (ii) Amount received / (paid #) towards exempted service (other than export of service, i.e.,(i) above) (i :) Scinbunt received as / (paid to #) pure agent (Please see instructions) (d) Abatement amount claimed 12.70727 8,81,849 (e) Taxable value = (a+b) minus (c+d)1850605 15,50 605-1944337 18,81,849 (f) Service tax rate wise break-up of taxable value = (e) 17,70727 18,50605 18,50,605-19,44,337 Value on which service tax is payable @ 5% Value on which service tax is payable @ 8% (ii) Value on which service tax is payable @ 10% (iii) Value on which service tax is payable @ 12% 70727 18.50,605 (iv) 1850,605 18,81,849 19, 44, 337 other rate, if any, (please specify) (v) Service tax payable = (g) (5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% off(iv)+f(v) X other rate) 1250 4250. Education cess payable (@2% of Service tax) (h) -666 (i) Secondary and higher education cess payable (@ 1% ~333 2221 2221 2/25 of Service tax) (Please see instructions)

^{**}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**	Apr./Oct.	May/Nov.	June/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	1270727	17,70,727	18,81,849	18,50,605	18,50605	19,44,337
(k)	Money equivalent of other consideration charged, if any, in a form other than money	-	—	<u> </u>	-	-	
(l)	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)		_	<u></u>	_		<u> </u>
(n)	Amount charged as pure agent (Please see instructions)	-	4	-		4	
(o)	Amount claimed as abatement			•	-	_	
(p)	Net taxable amount charged = (j+k) minus (l+m+n+o)	1770727	17,70727	18,81,849	18 50 605	18.50 605	1944337

^{**}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.

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

	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance	· ·					
(b)	Challan Nos.						
(c)	Challan dates						

^{**}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./Oct.	Ma⁄y/Nov.	June/Dec.	Jyfly/Jan.	Ayg./Feb.	Sept./Mar.
	(1)	(2)	(3)	(4)	(5)	/· (6)	. (7)
<u>(I)</u>	Service tax, education cess, secondary and higher education	n cess paid					
(a)	Service tax paid-		· · · · · · · · · · · · · · · · · · ·		650796		677466
	(i) in cash			-	650796		105066
1 [(ii)by CENVAT credit [^]				-	- 1	10//7
	 (iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A). 					- 1	<u> </u>
	(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			-			
(b)	Education cess paid-				13016-		13549
	(i) in cash the g	·~		_		·	<i>- 11</i>
	(ii)by CENVAT credit^		-		<u>ب</u>	ļ	
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).				<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 # Applicable when service receiver is liable to pay service tax; ^ Not applicable to service receiver liable to pay service tax.

	Month / Quarter**	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	(1)	(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		i •				
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules		<i>^</i>	-			
(c)	Secondary and Higher education cess paid				6508-	-	6775-
	(i) in cash			—	6508-		6775-
	(ii)by CENVAT credit^		·~	. –		-	-
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).		_				
A	(iii)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		_	
	(iv)by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules		<u>, </u>	-		-	
(d)	Other amounts paid		~		_		
	(i)Arrears of revenue paid in cash	·	h	-			
	(ii)Arrears of revenue paid by credit^		<u> </u>	-			7
] [(iii)Arrears of education cess paid in cash		÷				
1. [(iv)Arrears of education cess paid by credit ^				<u> </u>	•——	
[(v) Arrears of Sec. & higher edu. cess paid by cash						
[(vi)Arrears of Sec. & higher edu. cess paid by credit					•	
	(vii)Interest paid				**************************************		
	(viii)Penalty paid						
	(ix) Section 73A amount paid^						
	(x) Any other amount (please specify)						
	The state of the s						

(a) Challan Nos.

(b) Challan Date (May please be furnished in the order of Challan Nos. furnished above)

(i) Challan Nos. furnished above)

(ii) Challan Nos. furnished above)

(iii) Challan Nos. furnished in the order of (iv) Challan Nos. furnished in the order of (iv) Challan Nos. furnished above)

^{**}Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep., Oct-Dec, Jan-Mar Not applicable to service receiver liable to pay service tax.

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)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii))

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

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

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

	(1)	(2)
(a)	Whether providing any exempted or non taxable service ('Y/N')	
(b)	Whether manufacturing any exempted goods ('Y/N')	
	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)	;
(d)	If any one of the (a) and (b) is 'yes', and (c) is 'no' which option is being availed under rule	
	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the	
	(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).	

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

AA.		Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar.
	Month	(2)	(3)	(4)	(5)	(6)	(7)
		(2)	<u> </u>				
(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	<u></u>				· ·	<u> </u>
(e)	Total amount paid = $(c) + (d)$	<u></u>				. <u> </u>	
(f)	Challan Nos, vide which amount mentioned in (d) is paid						<u> </u>
(g)	Challan dates			<u> </u>		<u> </u>	<u> </u>

CENVAT Credit taken and utilized

	CENVAT Credit taken and utilized	Apr./Oct.	May/Nov.	June/Dec.	July/Jan.	Aug./Feb.	Sept./Mar
	Month / Quarter**	(2)	(3)	(4)	(5)	(6)	(7)
	(1)	. (2)	1 (3)	<u> </u>	· · · · · · · · · · · · · · · · · · ·		
)	CENVAT Credit of Service Tax and Central Excise Duty		1				
(a)	Opening balance	· · · · · · · · · · · · · · · · · · ·					
b)	Credit taken		<u> </u>				
	(i) On inputs						
	(ii) On capital goods						
Ì	(iii) On input services received directly		· · · · · · · · · · · · · · · · · · ·				
	(iv) As received from input service distributor						<u> </u>
ŀ	(v) From inter unit transfer by a LTU *					<u> </u>	
	Total credit taken = $((i)+(ii)+(iii)+(iv)+(v))$					<u> </u>	
(c)	Credit utilized						
_	(i) For payment of service tax			ļ			
	(ii) For payment of education cess on taxable service						
ļ	(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*				<u> </u>		
	(vi)For payment under rule 6(3) of the Cenvat Credit Rules, 2004				·		· · · ·
	Total credit utilized = $((i)+(ii)+(ii)+(iv)+(v)+(vi))$						
(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.

^{**} Accesses liable to nav 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					<u> </u>	
(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 = $((i)+(ii)+(ii)+(iv)+(v))$:					
(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.

^{**} 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.

(Signature of the Officer of Central Excise & Service Tax)
(With Name & Official Seal)

Place:

INSTRUCTIONS

Instructions to fill the Form

A. General Instructions:

(i) 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.

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.

/::N	Please indicate 'NA' against entries which are not applicable.
(ii)	Please indicate 'nil' where the information to be furnished is nil.
(iii)	Fless mulcate in whether the members of the members
B. Informa	tion to be furnished in the Form
Column No. in	Instructions
Form	
1A	Fill 'Y' for yes, or 'N' for No. Name should be filled as mentioned in the form ST-2 (Certificate of Registration issued by the department) Name should be filled as mentioned in the form ST-2 (Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/
2A 2B	Name should be filled as mentioned in the form ST-2 (Certificate of Registration issued by the department) Name should be filled as mentioned in the form ST-2 (Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/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/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/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/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/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/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/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/STC No. is 15 digits PAN based service tax code No. issued to assess the code of the Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/STC No. is 15 digits PAN based service tax code No. issued to assess the code of the Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/STC No. is 15 digits PAN based service tax code No. issued to assess the code of the Certificate of Registration or in the Annexure - III (prescribed vide circular No. 35/3/STC No. is 15 digits PAN based service tax code No. is 15 digits PAN based service tax code No. is 15 digits PAN bas
2B	
	2001-ST dated 27.08.2001). An assessee to whom premises code has not been issued, may
2C	Premises code is issued to an assessee under S.No. 5 of the Certificate of Registration (1/10/15/15/15/15/15/15/15/15/15/15/15/15/15/
20	
	furnish location code as issued to him in the Annexure III (prescriber vide citoria rivo sorrivo se paid by assessee. This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee. 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 (zzzzzd) to 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 (zzzzzd) to Name of taxable service and their clause in sub-section (105) of section 65 are as given in the Annexure to these instructions.
3	Name of tayable service and their clause in sub-section (105) of section 65 are as given in the Africade to these most section (105) are as given in the Africade to these most section (105) of section 65 are as given in the Africade to these most section (105) of section 65 are as given in the Africade to these most section (105) of section 65 are as given in the Africade to these most section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the Africade to the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section 65 are as given in the section (105) of section (105) o
3A1/3B	asma into effect from a date to be notified after enactment of the finance of the
	Come into effect from a date to the format NN-YYYY (NN=Notification No. and YYYY = Year of Issue).
-3C1 3C2	Fill Y for yes, and N for No. Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY = Year of Issue). Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY = Year of Issue).
3C2	Details of notification is to be furnished in the format NN-YYYY (INN=Notification No. 3 and 1 a
3D	In case abatement is availed under notification No. 1/2006-ST, the relevant S.No. of this floting interaction in the relevant S.No. of the relevant S.
3E1 &E2	Fill 'Y' for yes and 'N for No. In case or provided two or quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar.
3F(I)	Fill 'Y' for yes and 'N' for No. In case of provisional assessment, order No. for provisional assessment, in any, may precede 5. (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. (iii) The service receiver liable to pay service receiver against service provided is the total amount received for towards taxable service on provision of service
	(i) An assessed liable to pay service tax should indicate the amount paid by him to service provider. (ii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider. (iii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider. (iii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider. (iii) The service receiver liable to pay service tax should indicate the amount paid by him to service provider.
3F(I)(a)(i)	
	(including any amount received for continuous service), and
	(A) it includes,-
[(A) it includes,- (a) amount received towards exported service, (b) amount received towards exempted service (other than export), and
	(b) amount received towards exempted service (other trial export); and
į	(c) amount received as pure agent,
	(B) it excludes,-
	(a) service tax,
	(b) education cess;
) is any amount evaluatible in terms of fille b(2) of the valuation rates, 2000
	(Please see the example below)
05(1)(a)(ii)	(g) any amount excludible in terms of the control of the particular taxable service before provision of service, and 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 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
3F(I)(a)(ii)	/A\ it includes
, j	
) amount received fowards exempted service, (other than export), and
	(c) amount received as pure agent,
ľ	
	(B) it excludes,- (a) service tax,
	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
	1 let have advantion cocc
	any amount excludible in terms of rule 6(2) of the valuation rules, 2000
]	(d) dity different execution in the control of the extremely selected in equivalent manage value
	(Please see the example below) (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) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated in equivalent money value.
3F(I)(b)	(i) The value of consideration received (or paid in case of service receiver), other than the model of the consideration received (or paid in case of service receiver). (ii) The value of consideration received (or paid in case of service receiver), other than the model of the consideration received (or paid in case of service receiver). (iii) The value of consideration received (or paid in case of service receiver), other than the model of the consideration received (or paid in case of service receiver). (iii) Money may be understood as defined in section 6.7 of the Act. (Please see the example below).
	(i) The value of consideration for the fine description of the Act. (Please see the example below) (ii) 'Money' may be understood as defined in section 67 of the Act. (Please see the example below) (Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than by way of abatement (Please see the example below) (Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than by way of abatement (Please see the example below)
3F(I)(c)(ii)	'Exempted service' refers to the taxable service which is exempt for the time being under a floating to the service and the service of the se
3F(I)(c)(iii)	'Pure Agent' may be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value / rules, 2000) 'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such as notification No: 1/2006) '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)(d)	'Abatement' refers to the portion of value of taxable service with the ser
[3F(I)(f)	Conting they rate wise hreak of value may be turnished.
3F(I)(i)	Secondary and higher education cess would be applicable to service details quarter wise Le. Anr., Jun., Jun-Sep., Oct-Dec, Jan-Mar.
3F(II)	
- \ ' /	(i) An assessee hable to pay service tax should indicate the amount billed to him by a service provider. (ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider. Gross amount for which bills / invoices/ challans are issued relating to the particular taxable service, in the specified period, whether received or not,
3F(II)(j)	Gross amount for which bills / invoices/ challans are issued relating to the particular to the
טייי יי	includes;
	includes; (a) amount charged towards exported service;, (b) amount charged towards exported service; (other than export of service) and
)b\ amount charged towards exempted service (other trial export of service) and
	(c) amount charged by a pure agent,
1	and excludes,-
1	griu oxoradoo,

	(D) (4 a set des		
1.	(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 20	106
	(Please see the example below)	the valuation (dies, 20	300
3F(II)(k)	(i) The value of consideration charged (or paid in	case of service receive	er), in a form other than money, is to be estimated in equivalent money value,
	(ii) 'Money' may be understood as defined in sect	ion 67 of the Act.	rice which is exempt for the time being under a notification other than the
3F(II)(I)	Gross amount charged for the exempted service is the amount cha	rged for a taxable serv	rice which is exempt for the time being under a notification other than the
ليسسيا	apatement (Please see the example below).		·
Example	e: A banking and other financial service (B&FS) providers has the follow-	owing information to fu	rnish in the ST-3 return, for a month namely:-
		Amount	Amount received (It includes amount received for service provided earlier
i	Llond	Billed/ invoiced	and any amount received as advance)
	Head	(Rs.)	(Rs.)
Α	Gross amount for B&FS (including export, exempted service and as pure	12000	110000 (
March	agent) already provided	12000	10000 (out of this taxable amount Rs. 1000 received for the period July 2004, and Rs. 2000
	Advance for services to be provided later	3000	received for the period March2005, and rest of the amount is for the period July 2006 onwards) 4000
BC	Export of Service	2000	1500
Ď	Pure Agent	250	500
Ď E F	Money equivalent of other consideration received	-	1900
F !	Interest on Financial leasing	1000	1200
G [Bill discounting and overdraft service	500	700 (out of this, Rs. 450 pertains to March, 2005)
H	Service to Government for collection of taxes	200	1300
<u></u> i	Service provided in SEZ	400	600 (out of this, Rs. 150 pertains to July, 2004)
J(1)	B&FS received from a service provider who is outside India and dosen't have estable	ishment in India i.e. this a	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	800 (amount paid to service provider)
.WiiV	Advance Bills received and advance amount naid to such service provider	in this case)	500 (ompount poid to consider available)
Notificati	Advance Bills received and advance amount paid to such service provider on under which benefit of exemption is available to this assessee are;	1.00	500 (amount paid to service provider)
(I) NO. 2	9/2004-ST w.r.t. bill discounting / overdraft		
(ii) No. 1	3/2004-ST w.r.t. services provided to Government for collection of taxes.		
(iii) No. 4	/2004-ST w.r.t. services provided in SEZ		
	nt 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, on 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(l)(d)	= 90% of 1200 = 1080
3A2 3B	Tick (i) zm	3F(I)(e) 3F(I)(f)	= (10000 +4000+900)-(1500+1600+500+1080) = 10220 Value (ST payable @5%) = Nil Value (ST payable @8%) = (1000-150) = 850
3C1	у		value (ST payable @10%) = (2000-450) = 1550 Value (ST payable @12%) = 7820
3C2	(i) 29-2004 (ii) 13-2004 (iii) 4-2004 (iv) 14-2006	3F(I)(g)	=@8% of 850 + @10% of 1550 +@12% of 7820 = 68 +155+938 = 1161 (rounded off)
3D 3E1 3E2	NA N NA	3F(I)(h) 3F(II)(i) 3F(II)(j) 3F(II)(h) 3F(II)(m)	= @2% of (155 + 938) = 22 (rounded off) = nil, as this cess will come into effect only after enactment of Finance Bill, 2007 = (12000+3000) = 15000
3F(I)(a)(i) 3F(I)(a)(ii) 3F(I)(b)	10000 4000 900	3F(II)(k) 3F(II)(I) 3F(II)(m)	Nil 2000 500+200+400 = 1100
3F(I)(c)(i)	1500	3F(II)(n)	250
3F(I)(c)(ii) 3F(I)(c)(iii)	= 700 +300 +600 = 1600 500	3F(II)(o) 3F(II)(p)	@90% of 1000 = 900 = (15000)-(2000+1100+250+900) = 10750

THE PER

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(l)(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)(i)	(1000+750) = 1750			
3F(I)(a)(i)	800	3F(II)(k)				
3F(I)(a)(ii)	500	3F(II)(I)	Nil			
3F(I)(b)	Nil	3F(II)(m)	NA Net			
3F(l)(c)(i)	NA	3F(II)(n)	NI N			
3F(l)(c)(ii)	Nil	3F(II)(o)	= 1750			
3F(I)(c)(iii)	Nii	3F(li)(p)	- 1730			
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					
4A(I)(c)	Secondary and higher education cess	s would be applicable	e 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 r	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.					
	(d) amount arising o	n finalization of provi	sional 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 assesses or determined and paid on any taxable service) Any other amount may be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).					
4A(I)(d)(viii)	Any other amount may be specified. (It may include amount pre-deposit amount as ordered by commissional (Appeal) or Appellate Amount of 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-I/II/Month (YYYY-YY is the financial year and I/II 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 Superitendent as required to be furnished in the rulesFor arrears, interest and penalty, the source document / period is as follows,-					
	(a) in case these are paid suo-moto by the assessee, th 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 O Appeal No or any other order, etc					
4C	In seco contice tay liablity is not disch	arged in full, during	the period of return, the details of short payment may be indicated against this S.No.			
5B	(i) The terms "inputs", capit (ii) Against S.No. 5B(I)(b)(iii include the service tax cred purchases of input services	al goods", "input servi), furnish the details it received from inpu and issues invoices//e shown separately a	rices" and "input service distributor" may be understood as defined in the CENVA1 Credit Rules, 2004; of credit availed on input services received directly by the assessee. In other words, this figure would not t service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards /bills/challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input against S.No.5B(I)(b)(iv).			
	(iii) Against S No 5B/I\/b\/iv	of service tax credit as received from 'input service distributor'. lo.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 higher education cess".				
		أتحمم فينمما مستنبا يناجي	an distributor			

Sub-clause No. (under clause (105) of ection 65) Annexure to Instructions

Name of taxable service

Name of taxable service	Sub-clause No.		ub-clause No.
Stock broking	(a)	Erection, commissioning or installation	(zzd)
Telephone connection	(b)	Franchise service	(zze)
Radio Paging	(c)	Internet Cafe	(zzf)
General Insurance	(d)	Management, maintenance or repair	(zzg)
Advertising agency	(e)	Technical testing and analysis	(zzh)
Courier	(f)	Technical inspection and certification	(zzi)
Consulting Engineer	(g)	Forex exchange broking by a broker other than those covered in'zm' above	(zzk)
Custom House Agent	(h)	Port other than those covered in 'zn' above	(zzi)
Steamer Agent	(i)	Airport Services	(zzm)
Clearing and Forwarding	(i)	Air Transport of Goods service	(zzn)
Man Power Recruitment and Supply agency	(k)	Business exhibition service	(zzo)
Air travel Agent	(I)	Goods Transport by Road	(zzp)
Mandap Keeper	(m)	Construction of commercial complex	(zzg)
Tour Operator	(n)	Intellectual Property Service	(zzr)
Rent-a-Cab operator	(0)	Opinion Poll Service	(zzs)
Architect	(p)	Outdoor Catering Service	(zzt)
Interior Decorator	(q)	Television and Radio Programme Production	(zzu)
Management Consultant	(r)	Survey and Exploration of Minerals	(zzv)
-Chartered-Accountant	(s)	Pandal and Shamiana	(zzw)
Cost Accountant	(t)	Travel Agent	(zzx)
Company Secretary	(u)	Forward Contract Brokerage	(zzy)
Real Estate Agent / Consultant	(v)	Transport through Pipeline	(zzz)
Security Agency	(w)	Site Preparation	(zzza)
Credit Rating agency	(x)	Dredging	(zzzb)
Market Research agency	(y)	Survey and map making	(zzzc)
Underwriter	(z)	Cleaning service	(zzzd)
Scientific and Technical consultancy	(za)	Clubs and associations service	(zzze)
Photography	(zb)	Packaging service	(zzzf)
Convention services	(zc)	Mailing list compilation and mailing	(zzzg)
Leased circuits	(zd)	Residential complex construction	(zzzh)
Telegraph	(ze)	Registrar service to an issue	(zzzi)
Telex	(zf)	Share transfer agent	(zzzj)
Facsimile (FAX)	(zg)	Automated teller machine operation, management, maintenance	(zzzk)
On-line information and database access and / or retrieval	(zh)	Recovery agents	(zzzi)
Video tape production	(zi)	Sale of space for advertisement	(zzzm)
Sound recording	(zj)	Sponsorship	(zzzn)
Broadcasting	(zk)	International air travel	(zzzo)
Insurance auxiliary (General Insurance)	(zl)	Containerized rail transport	(zzzp)
Banking and other financial	(zm)	Business support service	(zzzg)
Port services	(zn)	Auction service	(zzzr)
Authorized automobile repair and maintenance	(zo) .	Public relation management	(zzzs)
Beauty Parlour	(zq) \`	Ship management	(zzzt)
Cargo handling	(zr)	Internet telephony	(22ZU)
Cable Operators	(zs)	Ship Cruise tour	(ZZZV)
Dry cleaning	(zt)	Credit/ debit/ charged card	(zzzw)
Event Management	(zu)	Telecommunication service	(ZZZX)
Fashion designer	(zv)	Development and supply of content for telecom, advertising and	(zzzzb)
Health Club and Fitness Centres	(zw)	online information database retrievable	()
ife Insurance	(zx)	Assets management service (other than 'zm' above)	(ZZZZC) .
nsurance auxiliary service (life insurance)	(zy)	Design services (other than (q) and (zv) above)	(zzzzd)
Mining of mineral, oil or gas .	(zzzy)	Information technology software services for furtherance of business or commerce	(zzzze)
Renting of immovable property	(ZZZZ)	Management of investment under unit linked insurance business (ULIP) scheme	(zzzzf)
Vorks contract	(zzzza)	Stock exchange services	(ZZZZI)
Rail travel agent	(zz)	Services provided by a recognized/registered association (commodity exchanges) for	(7777h)
Storage and warehousing	(zza)	transaction in goods or forward contracts	(~~~~~) • <i>f</i>
lusiness auxiliary	(zzb)	Processing and clearing house services in relation to processing, clearing and	(2222 i)
Commercial coaching or training	(zzc)	settlement of transactions in securities, goods or forward contracts	(
		Supply of tangible goods services	

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