CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

PART A	**GENERAL INFORMATION**				
A1	**ORIGINAL RETURN**	Yes		**REVISED RETURN**	No
A2	**STC Number**	AAHFN0766FSD001	**A3**	**Name of the Assessee**	NILIGIRI ESTATES

Address of Registered Unit	SOHAM MANSION 5-4-187/3 & 4, 2SEND FLOOR MG ROAD RANIGANJ SECUNDERABAD MG ROAD

Commissionerate	SECUNDERABAD NEW	**Division**	SECUDERA-BAD NEW	**Range**	RAMGOPALPET-II

A4	**Financial Year**	2015-2016	**A5**	**Return for the Period**	April-September

RETURN FILING DETAILS

Due date for filing of this return	25/10/2015
Actual date of filing	05/11/2015
No of days beyond due date	11

A6

A6.1	**Has the Assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of the Service Tax Rules, 1994)**	No
A6.2	**If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for**	
A7	**Premises Code Number**	SW0202A001
A8	**Constitution of the Assessee**	A Firm

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid	Construction of residential complex service

A10 **Assessee is liable to pay Service Tax on this taxable service as**

A10.1 A Service Provider under Section 68(1)	**Yes**	**A10.2 A Service Receiver under Section 68(2)**	**No**
A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	**No**	**A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)**	**No**
A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	**0**	**A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service**	**0**

A11 EXEMPTIONS

A11.1	**Has the assessee availed benefit of any exemption Notification ('Y'/'N')**	**N**

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A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS			
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')		Y
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed		
Sl. No	Notification Number	Sl. No.	
1	002/2013-S.T.	1	

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
Provisional Assessment Order No.		Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART - B1	FOR SERVICE PROVIDER			
Sl. No	Quarter	Apr-Jun	Jul-Sep	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	12625000	19192208	31817208
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	12625000	19192208	31817208
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	9468750	14394156	23862906
B1.12	Any other amount claimed as deduction,please specify	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	9468750	14394156	23862906
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	3156250	4798052	7954302
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate			

Sl.no	Taxable Rate	Taxable Value
	B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)

Sl. No	Taxable Rate		Taxable Units		
	B1.17	Service Tax payable		401875	671727
B1.18	Less R and D Cess payable		0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)		401875	671727	1073602
B1.20	Education Cess payable				
B1.21	Secondary and Higher Education Cess payable				

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service			
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS		
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS		
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Sl. No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
Provisional Assessment Order No.		Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART - B1	FOR SERVICE PROVIDER			
Sl. No	Quarter	Apr-Jun	Jul-Sep	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to	0	0	0

	service provided or to be provided (including export of service and exempted service)			
B1.2	Amount received in advance for services for which bills/in-voices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/in-voices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction,please specify	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	0	0	0
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate			
Sl.no	**Taxable Rate**	**Taxable Value**		
	B1.16 Specific Rate (applicable as per Rule 6 of ST Rules)			
Sl. No	**Taxable Rate**	**Taxable Units**		
	B1.17 Service Tax payable		**0**	**0**
B1.18	**Less R and D Cess payable**	**0**	**0**	**0**
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**	**0**	**0**	**0**
B1.20	**Education Cess payable**			
B1.21	**Secondary and Higher Education Cess payable**			

PART - C	**SERVICE TAX PAID IN ADVANCE**			
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules				
Sl.No	**Quarter**	**Apr-Jun**	**Jul-Sep**	**Total**
C1	Amount of Service Tax deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary and Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos. and Amount**			

Sl. No	**Challan Number (CIN)**	**Amount**
1		0

PART - D	**SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT**			
(To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)				
Sl.No	**Quarter**	**Apr-Jun**	**Jul-Sep**	**Total**
D1	In cash	354889	611245	966134

D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	46986	60482	107468
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	401875	671727	1073602

PART - E	EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	**Quarter**	**Apr-jun**	**Jul-Sep**	**Total**
E1	In cash	4800	0	4800
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
E7	By Book Adjustment in the case of specified Govt Departments	0	0	0
E8	Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	4800	0	4800

PART - F	SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	**Quarter**	**Apr-jun**	**Jul-Sep**	**Total**
F1	In cash	2400	0	2400
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
F7	By Book Adjustment in the case of specified Govt Departments	0	0	0
F8	Total Secondary and Higher Education Cess paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	2400	0	2400

PART - G	ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID			
G1	Arrears of Revenue (Tax amount) paid in cash	0	0	0

G2	Arrears of Revenue (Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary and Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary and Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act,1994	0	0	0
G8	Interest paid (in cash only)	4785	5591	10376
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fee paid, if any	0	500	500
G11	Any Other Amount paid (please specify)	0	0	0
G12	Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	4785	6091	10876

PART - H

H1

Challan Nos. with Amount

Sl.No	Quarter	Challan Number (CIN)	Amount
1	Apr-Jun	63602192507201500085	100000
2	Apr-Jun	63602190108201500121	100000
3	Apr-Jun	63602191008201500062	100000
4	Apr-Jun	63602190710201500014	66874
5	Jul-Sep	63602191910201500011	200000
6	Jul-Sep	63602193010201500003	200000
7	Jul-Sep	63602193010201500138	200000
8	Jul-Sep	63602190411201501154	17336

H2

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan / Document Number	Challan / Document Date	Amount
1	G8-Other amounts paid - Interest	Apr-Jun	63602192507201500085	25/07/2015	3393
2	G8-Other amounts paid - Interest	Apr-Jun	63602190108201500121	01/08/2015	655
3	G8-Other amounts paid - Interest	Apr-Jun	63602191008201500062	10/08/2015	573
4	G8-Other amounts paid - Interest	Apr-Jun	63602190710201500014	07/10/2015	164
5	G8-Other amounts paid - Interest	Jul-Sep	63602191910201500011	19/10/2015	3316
6	G8-Other amounts paid - Interest	Jul-Sep	63602193010201500003	30/10/2015	2044
7	G8-Other amounts paid - Interest	Jul-Sep	63602193010201500138	30/10/2015	214
8	G8-Other amounts paid - Interest	Jul-Sep	63602190411201501154	04/11/2015	17
9	G10-Other amounts paid - (Late Fee)	Jul-Sep	63602190411201501154	04/11/2015	500

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT (To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)		
I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS		
I 1.1	Whether providing any exempted service or non-taxable service ('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods ('Y'/'N')	No
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004] ('Y'/'N')	No
I 1.4	If reply to anyone of the columns I 1.1 and I 1.2 above is 'Y', and I 1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6(3) of the CENVAT Credit Rules, 2004	
I 1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services [refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/'N'); or	No
I 1.4.2	Whether paying 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 services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004] ('Y'/'N'); or	No
I 1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs (used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services) and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004] ('Y'/'N')	No

I 2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No	Quarter	Apr-Jun	Jul-Sep
I 2.1	Value of Exempted good cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by cash	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I 2.5 = (I 2.3+I 2.4)	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-

Sl.No	Details of Credit	Apr-Jun	Jul-Sep
I 3.1.1	Opening Balance	0	0
I 3.1.2	Credit taken		
I 3.1.2.1	on inputs	46986	60482
I 3.1.2.2	on capital goods	0	0
I 3.1.2.3	on input services received directly	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0
I 3.1.2.6	any other credit taken(please specify)	0	0
I 3.1.2.7	TOTAL CREDIT TAKEN I 3.1.2.7=(I 3.1.2.1+I 3.1.2.2+I 3.1.2.3+I 3.1.2.4+I 3.1.2.5+I 3.1.2.6)	46986	60482
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	46986	60482
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0

I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9=(I 3.1.3.1+I 3.1.3.2+I 3.1.3.3+I 3.1.3.4+I 3.1.3.5+I 3.1.3.6+I 3.1.3.7+I 3.1.3.8)	46986	60482
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)	0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILIZATION THEREOF-

	Details of Credit	Apr-Jun	Jul-Sep
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	any other credit taken(please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7=(I 3.2.2.1+I 3.2.2.2+I 3.2.2.3+I 3.2.2.4+I 3.2.2.5+I 3.2.2.6)	0	0
I 3.2.3	Credit of Education Cess Utilised		
I 3.2.3.1	for payment of Education Cess on goods and services	0	0
I 3.2.3.2	towards payment of education cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal (please specify)	0	0
I 3.2.3.5	Total credit of Education cess utilised I 3.2.3.5=(I 3.2.3.1+I 3.2.3.2+I 3.2.3.3+I 3.2.3.4)	0	0
I 3.2.4	Closing Balance of Education cess I 3.2.4= {(I 3.2.1 +I 3.2.2.7) - I 3.2.3.5}	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND UTILIZATION THERE-OF-

	Details of Credit	Apr-Jun	Jul-Sep
I 3.3.1	Opening Balance of SHEC	0	0
I 3.3.2	Credit of SHEC taken		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken(please specify)	0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7=(I 3.3.2.1+I 3.3.2.2+I 3.3.2.3+I 3.3.2.4+I 3.3.2.5+I 3.3.2.6)	0	0
I 3.3.3	Credit of SHEC Utilised		
I 3.3.3.1	for payment of SHEC on goods and services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0

I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal (please specify)	0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5=(I 3.3.3.1+I 3.3.3.2+I 3.3.3.3+I 3.3.3.4)	0	0
I 3.3.4	Closing Balance of SHEC I 3.3.4= {(I 3.3.1 +I 3.3.2.7) - I 3.3.3.5}	0	0
I 3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND UTILISATION THEREOF-			
	Details of Credit	**Apr-Jun**	**Jul-Sep**

PART K SELF ASSESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c)I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.	Yes
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.	Yes

Name	SOHAM SATISH MODI		
Place	SECUNDERABAD	**Date**	05/11/2015
Revised Date			

PART L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	**Identification No. of STRP/CFC**	
(b)	**Name of STRP/CFC**	

MULLAPUDI & CO., Hyderabad, Chartered Accountants

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

PART A	**GENERAL INFORMATION**						
A1	**ORIGINAL RETURN**	Yes			**REVISED RETURN**	No	
A2	**STC Number**	AAHFN0766FSD001	**A3**		**Name of the Assessee**	NILIGIRI ESTATES	
Address of Registered Unit	SOHAM MANSION 5-4-187/3 & 4, 2SEND FLOOR MG ROAD RANIGANJ SECUNDERABAD MG ROAD						
Commissionerate	SECUNDERABAD NEW	**Division**	SECUDERABAD NEW		**Range**	RAMGOPALPET-II	
A4	**Financial Year**	2015-2016	**A5**		**Return for the Period**	October-March	

RETURN FILING DETAILS

Due date for filing of this return	29/04/2016
Actual date of filing	20/07/2016
No of days beyond due date	82

A6		
A6.1	**Has the Assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of the Service Tax Rules, 1994)**	No
A6.2	**If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for**	
A7	**Premises Code Number**	SW0202A001
A8	**Constitution of the Assessee**	A Firm

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid	Construction of residential complex service			
A10	**Assessee is liable to pay Service Tax on this taxable service as**			
	A10.1 A Service Provider under Section 68(1)	**Yes**	**A10.2 A Service Receiver under Section 68(2)**	**No**
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	**No**	**A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)**	**No**
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	**0**	**A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service**	**0**

A11 EXEMPTIONS

A11.1	**Has the assessee availed benefit of any exemption Notification ('Y'/'N')**	**N**

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A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS

A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	Y
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Sl. No	Notification Number	Sl. No.
1	002/2013-S.T.	1

A13 PROVISIONAL ASSESSMENT

A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
	Provisional Assessment Order No.	Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART - B1	FOR SERVICE PROVIDER			
Sl. No	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	27747339	29490045	57237384
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	27747339	29490045	57237384
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	0
B1.10	Amount charged as Pure Agent	0	50000	50000
B1.11	Amount claimed as abatement	20810504	22080034	42890538
B1.12	Any other amount claimed as deduction,please specify 0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	20810504	22130034	42940538
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	6936835	7360011	14296846
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate			
Sl.no	Taxable Rate	Taxable Value		
	B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)		

Sl. No	Taxable Rate		Taxable Units		
	B1.17	Service Tax payable		971157	1030402
B1.18	Less R and D Cess payable		0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)		971157	1030402	2001559
B1.20	Education Cess payable				
B1.21	Secondary and Higher Education Cess payable				

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service			
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS		
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS		
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Sl. No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
Provisional Assessment Order No.		Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART - B1	FOR SERVICE PROVIDER			
Sl. No	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/invoices/challans or any other documents are issued relating to	0	0	0

	service provided or to be provided (including export of service and exempted service)			
B1.2	Amount received in advance for services for which bills/in-voices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/in-voices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduc-tion,please specify — 0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	0	0	0
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate			
Sl.no	**Taxable Rate**	**Taxable Value**		
	B1.16 — Specific Rate (applicable as per Rule 6 of ST Rules)			
Sl. No	**Taxable Rate**	**Taxable Units**		
	B1.17 — **Service Tax payable**		**0**	**0**
B1.18	**Less R and D Cess payable**	**0**	**0**	**0**
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**	**0**	**0**	**0**
B1.20	**Education Cess payable**			
B1.21	**Secondary and Higher Education Cess payable**			

PART - C	**SERVICE TAX PAID IN ADVANCE**			
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules				
Sl.No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
C1	Amount of Service Tax deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary and Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos. and Amount**			

Sl. No	**Challan Number (CIN)**	**Amount**
1		0

PART - D	**SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT**			
(To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)				
Sl.No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
D1	In cash	900614	63461	964075

D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	70543	966941	1037484
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	971157	1030402	2001559

PART - E	EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	Quarter	Oct-Dec	Jan-Mar	Total
E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
E7	By Book Adjustment in the case of specified Govt Departments	0	0	0
E8	Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	0	0

PART - F	SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	Quarter	Oct-Dec	Jan-Mar	Total
F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
F7	By Book Adjustment in the case of specified Govt Departments	0	0	0
F8	Total Secondary and Higher Education Cess paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	0	0	0

PART - G	ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID			
G1	Arrears of Revenue (Tax amount) paid in cash	0	0	0

G2	Arrears of Revenue (Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary and Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary and Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act,1994	0	0	0
G8	Interest paid (in cash only)	5503	1794	7297
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fee paid, if any	6500	0	6500
G11	Any Other Amount paid (please specify)	0	0	0
G12	Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	12003	1794	13797

PART - H

H1

Challan Nos. with Amount

Sl.No	Quarter	Challan Number (CIN)	Amount
1	Oct-Dec	63602192801201630327	300000
2	Oct-Dec	63602191502201630269	300000
3	Oct-Dec	63602191702201630373	332969
4	Jan-Mar	01106340806201600126	102055

H2

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan / Document Number	Challan / Document Date	Amount
1	G10-Other amounts paid - (Late Fee)	Oct-Dec	63602192801201630327	28/01/2016	6500
2	G8-Other amounts paid - Interest	Oct-Dec	63602192801201630327	28/01/2016	3946
3	G8-Other amounts paid - Interest	Oct-Dec	63602191502201630269	15/02/2016	1557
4	G8-Other amounts paid - Interest	Jan-Mar	01106340806201600126	08/06/2016	1794

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	**Whether providing any exempted service or non-taxable service ('Y'/'N')**	No
I 1.2	**Whether manufacturing any exempted excisable goods ('Y'/'N')**	No
I 1.3	**If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004] ('Y'/'N')**	No
I 1.4	**If reply to anyone of the columns I 1.1 and I 1.2 above is 'Y', and I 1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6(3) of the CENVAT Credit Rules, 2004**	
I 1.4.1	**Whether paying an amount equal to 6% of the value of exempted goods and exempted services [refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/'N'); or**	No
I 1.4.2	**Whether paying 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 exemp-**	No

	ted services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004] ('Y'/'N'); or	
I 1.4.3	**Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs (used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services) and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004] ('Y'/'N')**	**No**

I 2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

SI No	**Quarter**	**Oct-Dec**	**Jan-Mar**
I 2.1	Value of Exempted good cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by cash	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I 2.5 = (I 2.3+I 2.4)	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-

SI.No	**Details of Credit**	**Oct-Dec**	**Jan-Mar**
I 3.1.1	Opening Balance	0	0
I 3.1.2	Credit taken		
I 3.1.2.1	on inputs	70543	966941
I 3.1.2.2	on capital goods	0	0
I 3.1.2.3	on input services received directly	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0
I 3.1.2.6	any other credit taken(please specify)	0	0
I 3.1.2.7	TOTAL CREDIT TAKEN I 3.1.2.7=(I 3.1.2.1+I 3.1.2.2+I 3.1.2.3+I 3.1.2.4+I 3.1.2.5+I 3.1.2.6)	70543	966941
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	70543	966941
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9=(I 3.1.3.1+I 3.1.3.2+I 3.1.3.3+I 3.1.3.4+I 3.1.3.5+I 3.1.3.6+I 3.1.3.7+I 3.1.3.8)	70543	966941
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)	0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILIZATION THEREOF-

	Details of Credit	**Oct-Dec**	**Jan-Mar**
I 3.2.1	Opening Balance of Education Cess	0	0

I 3.2.2	Credit of Education Cess taken			
I 3.2.2.1	on inputs		0	0
I 3.2.2.2	on capital goods		0	0
I 3.2.2.3	on input services received directly		0	0
I 3.2.2.4	as received from Input Service Distributor		0	0
I 3.2.2.5	from inter unit transfer by a LTU		0	0
I 3.2.2.6	any other credit taken(please specify)		0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7=(I 3.2.2.1+I 3.2.2.2+I 3.2.2.3+I 3.2.2.4+I 3.2.2.5+I 3.2.2.6)		0	0
I 3.2.3	Credit of Education Cess Utilised			
I 3.2.3.1	for payment of Education Cess on goods and services		0	0
I 3.2.3.2	towards payment of education cess on clearance of input goods and capital goods removed as such or after use		0	0
I 3.2.3.3	towards inter unit transfer to LTU		0	0
I 3.2.3.4	for any other payments/adjustments/reversal (please specify)		0	0
I 3.2.3.5	Total credit of Education cess utilised I 3.2.3.5=(I 3.2.3.1+I 3.2.3.2+I 3.2.3.3+I 3.2.3.4)		0	0
I 3.2.4	Closing Balance of Education cess I 3.2.4= {(I 3.2.1 +I 3.2.2.7) - I 3.2.3.5}		0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND UTILIZATION THERE-OF-

	Details of Credit		Oct-Dec	Jan-Mar
I 3.3.1	Opening Balance of SHEC		0	0
I 3.3.2	Credit of SHEC taken			
I 3.3.2.1	on inputs		0	0
I 3.3.2.2	on capital goods		0	0
I 3.3.2.3	on input services received directly		0	0
I 3.3.2.4	as received from Input Service Distributor		0	0
I 3.3.2.5	from inter unit transfer by a LTU		0	0
I 3.3.2.6	any other credit taken(please specify)		0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7=(I 3.3.2.1+I 3.3.2.2+I 3.3.2.3+I 3.3.2.4+I 3.3.2.5+I 3.3.2.6)		0	0
I 3.3.3	Credit of SHEC Utilised			
I 3.3.3.1	for payment of SHEC on goods and services		0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use		0	0
I 3.3.3.3	towards inter unit transfer to LTU		0	0
I 3.3.3.4	for any other payments/adjustments/reversal (please specify)		0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5=(I 3.3.3.1+I 3.3.3.2+I 3.3.3.3+I 3.3.3.4)		0	0
I 3.3.4	Closing Balance of SHEC I 3.3.4= {(I 3.3.1 +I 3.3.2.7) - I 3.3.3.5}		0	0

I 3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND UTILISATION THEREOF-

	Details of Credit	Oct-Dec	Jan-Mar

PART K SELF ASSESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per	Yes

the provisions of the Finance Act, 1994 and the Rules made thereunder.				
(c)I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.				Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.				Yes
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.				Yes
Name	soham satish modi			
Place	secunderabad	**Date**	20/07/2016	
Revised Date				

PART L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below		
(a)	**Identification No. of STRP/CFC**	
(b)	**Name of STRP/CFC**	

MULLAPUDI & CO., Hyderabad, Chartered Accountants

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

PART A	**GENERAL INFORMATION**				
A1	**ORIGINAL RETURN**	Yes		**REVISED RETURN**	No
A2	**STC Number**	AAHFN0766FSD001	A3	**Name of the Assessee**	NILIGIRI ESTATES

Address of Registered Unit	SOHAM MANSION 5-4-187/3 & 4, 2SEND FLOOR MG ROAD RANIGANJ SECUNDERABAD MG ROAD				
Commissionerate	SECUNDERABAD NEW	**Division**	SECUDERABAD NEW	**Range**	RAMGOPALPET-II

A4	**Financial Year**	2016-2017	A5	**Return for the Period**	April-September

RETURN FILING DETAILS

Due date for filing of this return	25/10/2016
Actual date of filing	15/11/2016
No of days beyond due date	21

A6		
A6.1	**Has the Assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of the Service Tax Rules, 1994)**	No
A6.2	**If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for**	
A7	**Premises Code Number**	SW0202A001
A8	**Constitution of the Assessee**	A Firm

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid Construction of residential complex service

A10	**Assessee is liable to pay Service Tax on this taxable service as**			
	A10.1 A Service Provider under Section 68(1)	Yes	**A10.2 A Service Receiver under Section 68(2)**	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	**A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)**	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	**A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service**	0

A11 EXEMPTIONS

A11.1	**Has the assessee availed benefit of any exemption Notification ('Y'/'N')**	N

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A11.2	**If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed**		
Sl. No	**Notification Number**		**Sl. No.**
1			
A12 ABATEMENTS			
A12.1	**Has any abatement from the value of services been claimed ('Y'/'N')**		Y
A12.2	**If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed**		
Sl. No	**Notification Number**	**Sl. No.**	
1	002/2013-S.T.	1	
A13 PROVISIONAL ASSESSMENT			
A13.1	**Whether provisionally assessed ('Y'/'N')**		N
A13.2	**If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date**		
Provisional Assessment Order No.			**Date**

PART B	**VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE**				
PART - B1	**FOR SERVICE PROVIDER**				
Sl. No	**Quarter**		**Apr-Jun**	**Jul-Sep**	**Total**
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)		27733385	33307894	61041279
B1.2	Amount received in advance for services for which bills/in-voices/challans or any other documents have not been issued		0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.4	Amount taxable for services provided for which bills/in-voices/challans or any other documents have not been issued		0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money		0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge		0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)		27733385	33307894	61041279
B1.8	Amount charged against export of service provided or to be provided		0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)		0	0	0
B1.10	Amount charged as Pure Agent		0	308655	308655
B1.11	Amount claimed as abatement		19413370	23099467	42512837
B1.12	Any other amount claimed as deduc-tion,please specify	0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)		19413370	23408122	42821492
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)		8320015	9899772	18219787
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate				
Sl.no	**Taxable Rate**		**Taxable Value**		
	B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)			

Sl. No	Taxable Rate		Taxable Units		
	B1.17	Service Tax payable		1164803	1385968
B1.18	Less R and D Cess payable		0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)		1164803	1385968	2550771
B1.20	Education Cess payable				
B1.21	Secondary and Higher Education Cess payable				
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15		0	0	0
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16			0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26		41600	49499	91099

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS

A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	

Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS

A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	

Sl. No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT

A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	

Provisional Assessment Order No.	Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE
PART - B1	FOR SERVICE PROVIDER

Sl. No	Quarter		Apr-Jun	Jul-Sep	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)		0	0	0
B1.2	Amount received in advance for services for which bills/in-voices/challans or any other documents have not been issued		0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued		0	0	0
B1.4	Amount taxable for services provided for which bills/in-voices/challans or any other documents have not been issued		0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money		0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge		0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)		0	0	0
B1.8	Amount charged against export of service provided or to be provided		0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)		0	0	0
B1.10	Amount charged as Pure Agent		0	0	0
B1.11	Amount claimed as abatement		0	0	0
B1.12	Any other amount claimed as deduc-tion,please specify	0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)		0	0	0
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)		0	0	0
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate				
Sl.no	**Taxable Rate**		**Taxable Value**		
	B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)			
Sl. No	**Taxable Rate**		**Taxable Units**		
	B1.17	**Service Tax payable**		**0**	**0**
B1.18	**Less R and D Cess payable**		**0**	**0**	**0**
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**		**0**	**0**	**0**
B1.20	**Education Cess payable**				
B1.21	**Secondary and Higher Education Cess payable**				
B1.25	**Krishi Kalyan Cess payable based on entries in serial num-ber B1.15**		**0**	**0**	**0**
B1.26	**Krishi Kalyan Cess payable based on entries in serial num-ber B1.16**			**0**	**0**
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26**		**0**	**0**	**0**

PART - C	**SERVICE TAX PAID IN ADVANCE**			
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules				
Sl.No	**Quarter**	**Apr-Jun**	**Jul-Sep**	**Total**
C1	Amount of Service Tax deposited in advance	0	0	0
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary and Higher Education Cess deposited in advance	0	0	0

C4	Challan Nos. and Amount	
Sl. No	Challan Number (CIN)	Amount
1		0

PART - D	SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT			
(To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)				
Sl.No	Quarter	Apr-Jun	Jul-Sep	Total
D1	In cash	1080074	651001	1731075
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	84729	734967	819696
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	1164803	1385968	2550771

PART - E	EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	Quarter	Apr-jun	Jul-Sep	Total
E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
E7	By Book Adjustment in the case of specified Govt Departments	0	0	0
E8	Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	0	0

PART - F	SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	Quarter	Apr-jun	Jul-Sep	Total
F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and	0	0	0

	adjusted in this period under Rule 6(4A) of the ST Rules			
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
F7	By Book Adjustment in the case of specified Govt Departments	0	0	0
F8	Total Secondary and Higher Education Cess paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	0	0	0

PART - G	ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID			
G1	Arrears of Revenue (Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue (Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary and Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary and Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act,1994	0	0	0
G8	Interest paid (in cash only)	18173	0	18173
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fee paid, if any	500	500	1000
G11	Any Other Amount paid (please specify)	0	0	0
G12	Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	18673	500	19173
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H

H1

Challan Nos. with Amount

Sl.No	Quarter	Challan Number (CIN)	Amount
1	Apr-Jun	01106340608201600284	750000
2	Apr-Jun	01106341009201600030	400077
3	Jul-Sep	01106341709201600110	100000
4	Jul-Sep	01106341709201600119	250000
5	Jul-Sep	01106341709201600118	250000
6	Jul-Sep	01106341709201600108	150000
7	Jul-Sep	05102470511201662541	500

H2

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan / Document Number	Challan / Document Date	Amount

1	G8-Other amounts paid - Interest	Apr-Jun	01106340608201600284	06/08/2016	16797
2	G10-Other amounts paid - (Late Fee)	Apr-Jun	01106340608201600284	06/08/2016	500
3	G8-Other amounts paid - Interest	Apr-Jun	01106341009201600030	10/09/2016	1376
4	G10-Other amounts paid - (Late Fee)	Jul-Sep	05102470511201662541	05/11/2016	500

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT (To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	**Whether providing any exempted service or non-taxable service ('Y'/'N')**	No
I 1.2	**Whether manufacturing any exempted excisable goods ('Y'/'N')**	No
I 1.3	**If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')**	No
I 1.3.1	**If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted goods/services), Whether paying an amount equal to 2% / 7% / 6% the value of exempted services/goods under rule 6(3)(i) of CENVAT Credit Rules, 2004 ('Y'/ 'N')**	No
If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -		
I 1.4	**Value of exempted goods manufactured during the preceding financial year**	0
I 1.5	**Value of exempted services provided during the preceding financial year**	0
I 1.6	**Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)**	0
I 1.7	**Value of non-exempted goods manufactured during the preceding financial year**	0
I 1.8	**Value of non-exempted services provided during the preceding financial year**	0
I 1.9	**Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)**	0
I 1.10	**Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)**	0

SI No	Quarter	Apr-Jun	Jul-Sep
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]	0	0
I 1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0
I 1.2	Amount reversed under rule 6(3B) for banking companies and financial institutions	0	0

I 2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

SI No	Quarter	Apr-Jun	Jul-Sep
I 2.1	Value of Exempted good cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by cash	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I 2.5 = (I 2.3+I 2.4)	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-			
Sl.No	**Details of Credit**	**Apr-Jun**	**Jul-Sep**
I 3.1.1	Opening Balance	0	0
I 3.1.2	Credit taken		
I 3.1.2.1	on inputs	84729	753875
I 3.1.2.2	on capital goods	0	0
I 3.1.2.3	on input services received directly	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0
I 3.1.2.6	any other credit taken(please specify)	0	0
I 3.1.2.7	TOTAL CREDIT TAKEN I 3.1.2.7=(I 3.1.2.1+I 3.1.2.2+I 3.1.2.3+I 3.1.2.4+I 3.1.2.5+I 3.1.2.6)	84729	753875
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	84729	734967
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9=(I 3.1.3.1+I 3.1.3.2+I 3.1.3.3+I 3.1.3.4+I 3.1.3.5+I 3.1.3.6+I 3.1.3.7+I 3.1.3.8)	84729	734967
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)	0	18908

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILIZATION THEREOF-			
	Details of Credit	**Apr-Jun**	**Jul-Sep**
I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	any other credit taken(please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7=(I 3.2.2.1+I 3.2.2.2+I 3.2.2.3+I 3.2.2.4+I 3.2.2.5+I 3.2.2.6)	0	0
I 3.2.3	Credit of Education Cess Utilised		
I 3.2.3.1	for payment of Education Cess on goods and services	0	0
I 3.2.3.2	towards payment of education cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal (please specify)	0	0

I 3.2.3.5	Total credit of Education cess utilised I 3.2.3.5=(I 3.2.3.1+I 3.2.3.2+I 3.2.3.3+I 3.2.3.4)	0	0
I 3.2.4	Closing Balance of Education cess I 3.2.4= {(I 3.2.1 +I 3.2.2.7) - I 3.2.3.5}	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND UTILIZATION THEREOF-			
	Details of Credit	**Apr-Jun**	**Jul-Sep**
I 3.3.1	Opening Balance of SHEC	0	0
I 3.3.2	Credit of SHEC taken		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken(please specify)	0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7=(I 3.3.2.1+I 3.3.2.2+I 3.3.2.3+I 3.3.2.4+I 3.3.2.5+I 3.3.2.6)	0	0
I 3.3.3	Credit of SHEC Utilised		
I 3.3.3.1	for payment of SHEC on goods and services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal (please specify)	0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5=(I 3.3.3.1+I 3.3.3.2+I 3.3.3.3+I 3.3.3.4)	0	0
I 3.3.4	Closing Balance of SHEC I 3.3.4= {(I 3.3.1 +I 3.3.2.7) - I 3.3.3.5}	0	0

I 3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND UTILISATION THEREOF-			
	Details of Credit	**Apr-Jun**	**Jul-Sep**
I 3.4.1	Opening Balance of Krishi Kalyan KKCess	0	0
I 3.4.2	Credit of Krishi Kalyan Cess taken;		
I 3.4.2.1	on input services received directly	0	0
I 3.4.2.2	as received from Input Service Distributor	0	0
I 3.4.2.3	Any other credit taken (please specify)	0	0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4=(I3.4.2.1+I3.4.2.2+I3.4.2.3)	0	0
I 3.4.3	Credit of Krishi Kalyan Cess utilised		
I 3.4.3.1	for payment of Krishi Kalyan Cess on services	0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)	0	0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)	0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}	0	0

PART K SELF ASSESSMENT MEMORANDUM	
(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c)I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes

(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.				Yes
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.				Yes
Name	SOHAM MODI			
Place	SECUNDERBAD	**Date**	15/11/2016	
Revised Date				
PART L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below				
(a)	**Identification No. of STRP/CFC**			
(b)	**Name of STRP/CFC**			

MULLAPUDI & CO. Hyderabad Chartered Accountants

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

1.	V2SRC12	The Challan Number { 00006341912201600004 } for {Rs.400000/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
2.	V2SRC12	The Challan Number { 00006341912201600005 } for {Rs.300000/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
3.	V2SRC12	The Challan Number { 00006342801201700019 } for {Rs.300000/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
4.	V2SRC12	The Challan Number { 00006342801201700017 } for {Rs.300000/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
5.	V2SRC12	The Challan Number { 00006342801201700018 } for {Rs.300000/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
6.	V2SRC12	The Challan Number { 00006341102201700046 } for {Rs.324444/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
7.	V2SRC12	The Challan Number { 00006342204201700194 } for {Rs.87443/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
8.	V2SRC04	The Opening Balance {Rs.0/-} of CENVAT Credit of Service Tax entered in the current return at I 3.1.1 is not equal to the Closing Balance {Rs.18908/-} of the immediately preceding return at I 3.1.4. Differential amount is {Rs.-18908/-}.

PART A	**GENERAL INFORMATION**				
A1	**ORIGINAL RETURN**	Yes		**REVISED RETURN**	No
A2	**STC Number**	AAHFN0766FSD001	**A3**	**Name of the Assessee**	NILIGIRI ESTATES

Address of Registered Unit	SOHAM MANSION 5-4-187/3 & 4, 2SEND FLOOR MG ROAD RANIGANJ SECUNDERABAD MG ROAD

Commissionerate	SECUNDERABAD NEW	**Division**	SECUDERABAD NEW	**Range**	RAMGOPALPET-II

A4	**Financial Year**	2016-2017	**A5**	**Return for the Period**	October-March

RETURN FILING DETAILS

Due date for filing of this return	30/04/2017
Actual date of filing	06/09/2017
No of days beyond due date	129

A6

A6.1	**Has the Assessee opted to operate as "Large Taxpayer" Unit ['Y'/'N'] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of the Service Tax Rules, 1994)**	No
A6.2	**If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for**	
A7	**Premises Code Number**	YO0102A001
A8	**Constitution of the Assessee**	Partnership

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

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Taxable Service for which Tax is being paid	Construction of residential complex service			
A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11 EXEMPTIONS		
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.
1		

A12 ABATEMENTS		
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	Y
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Sl. No	Notification Number	Sl. No.
1	002/2013-S.T.	1

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
	Provisional Assessment Order No.	Date

PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART - B1	FOR SERVICE PROVIDER			
Sl. No	Quarter	Oct-Dec	Jan-Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	49124505	44155618	93280123
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	49124505	44155618	93280123
B1.8	Amount charged against export of service provided or to be provided	0	0	0

B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)		0	0	0
B1.10	Amount charged as Pure Agent		1142589	1475144	2617733
B1.11	Amount claimed as abatement		33587341	29876331	63463672
B1.12	Any other amount claimed as deduction,please specify	0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)		34729930	31351475	66081405
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)		14394575	12804143	27198718
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate				
Sl.no	**Taxable Rate**		**Taxable Value**		
	B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)			
Sl. No	**Taxable Rate**		**Taxable Units**		
	B1.17	**Service Tax payable**		**2015241**	**1792580**
B1.18	**Less R and D Cess payable**		**0**	**0**	**0**
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**		**2015241**	**1792580**	**3807821**
B1.20	**Education Cess payable**				
B1.21	**Secondary and Higher Education Cess payable**				
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**		**0**	**0**	**0**
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**			**0**	**0**
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26**		**71973**	**64021**	**135994**

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Works contract service	(zzzza)

Taxable Service for which Tax is being paid	Works contract service

A10	**Assessee is liable to pay Service Tax on this taxable service as**			
	A10.1 A Service Provider under Section 68(1)	**Yes**	**A10.2 A Service Receiver under Section 68(2)**	**No**
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	**No**	**A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)**	**No**
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	**0**	**A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service**	**0**

A11 EXEMPTIONS

A11.1	**Has the assessee availed benefit of any exemption Notification ('Y'/'N')**	**N**
A11.2	**If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed**	
Sl. No	**Notification Number**	**Sl. No.**
1		

A12 ABATEMENTS

A12.1	**Has any abatement from the value of services been claimed ('Y'/'N')**	**N**
A12.2	**If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed**	

Sl. No	Notification Number	Sl. No.
1		

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	

Provisional Assessment Order No.	Date

PART B	**VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE**			
PART - B1	**FOR SERVICE PROVIDER**			
Sl. No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction,please specify 0	0	0	0
B1.13	Total Amount Claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)	0	0	0
B1.14	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	0	0	0
B1.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate			
Sl.no	**Taxable Rate**	**Taxable Value**		
B1.16	Specific Rate (applicable as per Rule 6 of ST Rules)			
Sl. No	**Taxable Rate**	**Taxable Units**		
B1.17	**Service Tax payable**		**0**	**0**
B1.18	**Less R and D Cess payable**	**0**	**0**	**0**
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**	**0**	**0**	**0**
B1.20	**Education Cess payable**			
B1.21	**Secondary and Higher Education Cess payable**			
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	**0**	**0**	**0**
B1.26	**Krishi Kalyan Cess payable based on entries in serial num-**		**0**	**0**

	ber B1.16			
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26**	**0**	**0**	**0**

PART - C	**SERVICE TAX PAID IN ADVANCE**			
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules				
Sl.No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
C1	Amount of Service Tax deposited in advance	0	200000	200000
C1.2	Krishi Kalyan Cess deposited in advance	0	0	0
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary and Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos. and Amount**			

Sl. No	**Challan Number (CIN)**	**Amount**
1	01106340704201700087	200000

PART - D	**SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT**			
(To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)				
Sl.No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
D1	In cash	1766843	935865	2702708
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	248398	856715	1105113
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	2015241	1792580	3807821

PART - E	**EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT**			
Sl.No	**Quarter**	**Oct-Dec**	**Jan-Mar**	**Total**
E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
E7	By Book Adjustment in the case of specified Govt Departments	0	0	0

E8	Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	0	0
PART - F	SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT			
Sl.No	Quarter	Oct-Dec	Jan-Mar	Total
F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0
F7	By Book Adjustment in the case of specified Govt Departments	0	0	0
F8	Total Secondary and Higher Education Cess paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)	0	0	0
PART - G	ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID			
G1	Arrears of Revenue (Tax amount) paid in cash	0	0	0
G2	Arrears of Revenue (Tax amount) paid by utilising CENVAT credit	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0
G5	Arrears of Secondary and Higher Education Cess paid in cash	0	0	0
G6	Arrears of Secondary and Higher Education Cess paid by utilising CENVAT credit	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act,1994	0	0	0
G8	Interest paid (in cash only)	30166	26	30192
G9	Penalty paid (in cash only)	0	0	0
G10	Amount of Late Fee paid, if any	2000	5000	7000
G11	Any Other Amount paid (please specify)	0	0	0
G12	Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)	32166	5026	37192
G17	Arrears of Krishi Kalyan Cess paid in cash	0	0	0
G18	Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit	0	0	0
G19	Interest on Krishi Kalyan Cess paid in cash	0	0	0
G20	Penalty on Krishi Kalyan Cess paid in cash	0	0	0
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Cess G21= G17 +G18+G19+G20	0	0	0

PART - H			
H1			
Challan Nos. with Amount			
Sl.No	**Quarter**	**Challan Number (CIN)**	**Amount**

1	Oct-Dec	00006341912201600004	400000
2	Oct-Dec	00006341912201600005	300000
3	Oct-Dec	00006342801201700019	300000
4	Oct-Dec	00006342801201700017	300000
5	Oct-Dec	00006342801201700018	300000
6	Oct-Dec	00006341102201700046	324444
7	Jan-Mar	01106341703201700128	300000
8	Jan-Mar	01106341703201700129	300000
9	Jan-Mar	01106340704201700087	300000
10	Jan-Mar	01106340704201700088	300000
11	Jan-Mar	00006342204201700194	87443

H2

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan / Document Number	Challan / Document Date	Amount
1	G8-Other amounts paid - Interest	Oct-Dec	00006342801201700019	28/01/2017	29049
2	G10-Other amounts paid - (Late Fee)	Oct-Dec	00006342801201700019	28/01/2017	2000
3	G8-Other amounts paid - Interest	Oct-Dec	00006341102201700046	11/02/2017	1117
4	G8-Other amounts paid - Interest	Jan-Mar	00006342204201700194	22/04/2017	26
5	G10-Other amounts paid - (Late Fee)	Jan-Mar	00006342204201700194	22/04/2017	5000

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT (To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service ('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods ('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted goods/services), Whether paying an amount equal to 2% / 7% / 6% the value of exempted services/goods under rule 6(3)(i) of CENVAT Credit Rules, 2004 ('Y'/ 'N')	Yes
If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -		
I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)	0
I 1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)	0

Sl No	Quarter	Oct-Dec	Jan-Mar
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0

I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B) I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]	0	0
I 1.11.4	Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C I.1.11.4=[(I1.6/ I1.10) x I1.11.3]	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0
I 1.2	Amount reversed under rule 6(3B) for banking companies and financial institutions	0	0

I 2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

Sl No	Quarter	Oct-Dec	Jan-Mar
I 2.1	Value of Exempted good cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004,by cash	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I 2.5 = (I 2.3+I 2.4)	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-

Sl.No	Details of Credit	Oct-Dec	Jan-Mar
I 3.1.1	Opening Balance	0	0
I 3.1.2	Credit taken		
I 3.1.2.1	on inputs	248398	856715
I 3.1.2.2	on capital goods	0	0
I 3.1.2.3	on input services received directly	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0
I 3.1.2.6	any other credit taken(please specify)	0	0
I 3.1.2.7	TOTAL CREDIT TAKEN I 3.1.2.7=(I 3.1.2.1+I 3.1.2.2+I 3.1.2.3+I 3.1.2.4+I 3.1.2.5+I 3.1.2.6)	248398	856715
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	248398	856715
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal (please specify)	0	0
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9=(I 3.1.3.1+I 3.1.3.2+I 3.1.3.3+I 3.1.3.4+I 3.1.3.5+I 3.1.3.6+I 3.1.3.7+I 3.1.3.8)	248398	856715
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)	0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILIZATION THEREOF-

	Details of Credit	Oct-Dec	Jan-Mar

I 3.2.1	Opening Balance of Education Cess	0	0
I 3.2.2	Credit of Education Cess taken		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0
I 3.2.2.6	any other credit taken(please specify)	0	0
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7=(I 3.2.2.1+I 3.2.2.2+I 3.2.2.3+I 3.2.2.4+I 3.2.2.5+I 3.2.2.6)	0	0
I 3.2.3	Credit of Education Cess Utilised		
I 3.2.3.1	for payment of Education Cess on goods and services	0	0
I 3.2.3.2	towards payment of education cess on clearance of input goods and capital goods removed as such or after use	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0
I 3.2.3.4	for any other payments/adjustments/reversal (please specify)	0	0
I 3.2.3.5	Total credit of Education cess utilised I 3.2.3.5=(I 3.2.3.1+I 3.2.3.2+I 3.2.3.3+I 3.2.3.4)	0	0
I 3.2.4	Closing Balance of Education cess I 3.2.4= {(I 3.2.1 +I 3.2.2.7) - I 3.2.3.5}	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND UTILIZATION THERE-OF-

	Details of Credit	Oct-Dec	Jan-Mar
I 3.3.1	Opening Balance of SHEC	0	0
I 3.3.2	Credit of SHEC taken		
I 3.3.2.1	on inputs	0	0
I 3.3.2.2	on capital goods	0	0
I 3.3.2.3	on input services received directly	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0
I 3.3.2.6	any other credit taken(please specify)	0	0
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7=(I 3.3.2.1+I 3.3.2.2+I 3.3.2.3+I 3.3.2.4+I 3.3.2.5+I 3.3.2.6)	0	0
I 3.3.3	Credit of SHEC Utilised		
I 3.3.3.1	for payment of SHEC on goods and services	0	0
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0
I 3.3.3.4	for any other payments/adjustments/reversal (please specify)	0	0
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5=(I 3.3.3.1+I 3.3.3.2+I 3.3.3.3+I 3.3.3.4)	0	0
I 3.3.4	Closing Balance of SHEC I 3.3.4= {(I 3.3.1 +I 3.3.2.7) - I 3.3.3.5}	0	0

I 3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND UTILISATION THEREOF-

	Details of Credit	Oct-Dec	Jan-Mar
I 3.4.1	Opening Balance of Krishi Kalyan KKCess	0	0
I 3.4.2	Credit of Krishi Kalyan Cess taken;		

I 3.4.2.1	on input services received directly		0	0
I 3.4.2.2	as received from Input Service Distributor		0	0
I 3.4.2.3	Any other credit taken (please specify)			0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)		0	0
I 3.4.3	Credit of Krishi Kalyan Cess utilised			
I 3.4.3.1	for payment of Krishi Kalyan Cess on services		0	0
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)			0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)		0	0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)-I3.4.3.3}		0	0

PART K SELF ASSESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c)I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.	Yes
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.	Yes

Name	SOHAM MODI		
Place	SECUNDERABAD	**Date**	06/09/2017
Revised Date			

PART L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	**Identification No. of STRP/CFC**	
(b)	**Name of STRP/CFC**	

MULLAPUDI & CO.
Hyderabad
Chartered Accountants

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

Service Tax - ST-3

Logged in ne2015 Sign Out

Form ST-3
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC12	The Challan Number { 00006340704201700088 } for {Rs.239174/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.
2	V2SRC04	The Opening Balance {Rs.299566/-} of CENVAT Credit of Service Tax entered in the current return at I 3.1.1 is not equal to the Closing Balance {Rs.0/-} of the immediately preceding return at I 3.1.4. Differential amount is {Rs.299566/-}.

PART - A	GENERAL INFORMATION				
A1	ORIGINAL RETURN	Yes	REVISED RETURN	No	
A2	STC Number	AAHFN0766FSD001	A3	Name of the Assessee	NILIGIRI ESTATES
Address of Registered Unit		SOHAM MANSION 5-4-187/3 & 4, 2SEND FLOOR MG ROAD RANIGANJ SECUNDERABAD MG ROAD			
Commissionerate		SECUNDERABAD NEW	Division	SECUDERABAD NEW	Range RAMGOPALPET-II
A4	Financial Year	2017-2018	A5	Return for the Period	April-June

RETURN FILING DETAILS

Due date for filing of this return	15/08/2017
Actual date of filing	08/09/2018
No of days beyond due date	389

A6		
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) of the Service Tax Rules, 1994)	No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	YO0102A001
A8	Constitution of the Assessee	Partnership

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	Sub Clause
Description of Taxable Services	Construction of residential complex service	(zzzh)

Taxable Service for which Tax is being paid: Construction of residential complex service

A10 Assessee is liable to pay Service Tax on this taxable service as

A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	
Sl.No	Notification Number	Sl.No

MULLAPUDI & CO., Hyderabad, Chartered Accountants

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A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	Y
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	

Sl.No	Notification Number	Sl. No.
1	002/2013-S.T.	1

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	

Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1 FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	12383924	0	12383924
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	12383924	0	12383924
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	8668747	0	8668747
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	8668747	0	8668747
B1.14	**Net Taxable Value B1.14 = (B1.7 - B1.13)**	3715177	0	3715177
B1.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate			

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	14	0.5	0.5	0	0	3715177	0	3715177

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(2)	0	0	0	0	0	0	0	0

B1.17	Service Tax payable	520125	0	520125

B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	520125	0	520125
B1.20	Education Cess payable	0	0	0
B1.21	Secondary & Higher Education Cess payable	0	0	0
B1.22	Swachh Bharat Cess payable based on entries in B1.15	18576	0	18576
B1.23	Swachh Bharat Cess payable based on entries in B1.16	0	0	0
B1.24	Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)	18576	0	18576
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	18576	0	18576
B1.26	Krishi Kalyan Cess payable based on entries in serial number B1.16	0	0	0
B1.27	Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26â□□	18576	0	18576

COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)

A9	Taxable Service(s) for which Tax is being paid	
Description of Taxable Services	Works contract service	Sub Clause
		(zzzza)

Taxable Service for which Tax is being paid: Works contract service

A10				
	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

A11	EXEMPTIONS	
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')	N
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed	
Sl.No	Notification Number	Sl.No
1		

A12	ABATEMENTS	
A 12.1	Has any abatement from the value of services been claimed('Y'/'N')	N
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed	
Sl.No	Notification Number	Sl. No.
1		

A13	PROVISIONAL ASSESSMENT	
A 13.1	Whether provisionally assessed('Y'/'N')	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	
	Provisional Assessment Order No.	Date

PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

PART - B1

FOR SERVICE PROVIDER

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	0	0	0
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0
B1.7	**Gross Taxable Amount** **B1.7 = (B1. 1+ B1.2 + B1.3 + B1.4 + B1.5 + B1.6)**	0	0	0
B1.8	Amount charged against export of service provided or to be provided	0	0	0
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 and above)	0	0	0
B1.10	Amount charged as Pure Agent	0	0	0
B1.11	Amount claimed as abatement	0	0	0
B1.12	Any other amount claimed as deduction, (please specify)	0	0	0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**	0	0	0
B1.14	**Net Taxable Value** **B1.14 = (B1.7 - B1.13)**	0	0	0
B1.15	**Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate**			

Sl No.	Taxable Rate					Taxable Value		
	Tax Rate%	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(1)	14	0.5	0.5	0	0	0	0	0

B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)

Sl No.	Taxable Rate					Taxable Units		
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr-Jun	Jul-Sept	Total
(2)	0	0	0	0	0	0	0	0

B1.17	**Service Tax payable**	0	0	0
B1.18	**Less R&D Cess payable**	0	0	0
B1.19	**Net Service Tax payable B1.19 = (B1.17 - B1.18)**	0	0	0
B1.20	**Education Cess payable**	0	0	0
B1.21	**Secondary & Higher Education Cess payable**	0	0	0
B1.22	**Swachh Bharat Cess payable based on entries in B1.15**	0	0	0
B1.23	**Swachh Bharat Cess payable based on entries in B1.16**	0	0	0
B1.24	**Total Swachh Bharat Cess payable (B1.24 = B1.22 + B1.23)**	0	0	0
B1.25	**Krishi Kalyan Cess payable based on entries in serial number B1.15**	0	0	0
B1.26	**Krishi Kalyan Cess payable based on entries in serial number B1.16**	0	0	0
B1.27	**Total Krishi Kalyan Cess payable B1.27 = B1.25+B1.26â□□**	0	0	0

PART - C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl N.o	Quarter	Apr-Jun	Jul-Sept	Total
C1	Amount of Service Tax deposited in advance	198020	0	198020
C1.1	Swachh Bharat Cess deposited in advance	990	0	990
C1.2	Krishi Kalyan Cess deposited in advance	990	0	990
C2	Amount of Education Cess deposited in advance	0	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0
C4	**Challan Nos & Amount**			

Sl. No.	Challan Number(CIN)	Amount
1	00006340704201700088	200000

PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess, Swachh Bharat Cess,Krishi Kalyan Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Quarter	Apr-Jun	Jul-Sept	Total
D1	In cash	220559	0	220559
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	299566	0	299566
D3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0
D8	**Total Tax Paid D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)**	520125	0	520125

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS

DA1	Swachh Bharat Cess Paid in Cash	18576	0	18576
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules	0	0	0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
DA4.1	By adjustment of excess amount paid earlier as SBC in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	**Total Swachh Bharat Cess Paid DA6 = (DA1 + DA2 + DA3 + DA4 + DA5)**	18576	0	18576

PART DB- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH CENVAT CREDIT

DB1	In cash	39	0	39
DB2	**By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)** of the ST Rules	18537	0	18537
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
DB4	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the	0	0	0

	ST Rules			
DB6	By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government departments	0	0	0
DB8	**Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7**	18576	0	18576

PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
E7	By Book Adjustment in case of specified Govt.Departments	0	0	0
E8	**Total Education Cess Paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)**	0	0	0

PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

F1	In cash	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** the ST Rules	0	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted,by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules	0	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules	0	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under **Rule 6(4C)** of the ST Rules	0	0	0
F7	By Book Adjustment in case of specified Govt.Departments	0	0	0
F8	**Total Secondary And Higher Education Cess Paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	0	0	0

PART - G ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID

G1	Arrears of Revenue(Tax amount) paid in cash		0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit		0	0	0
G3	Arrears of Education Cess paid in cash		0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit		0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash		0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit		0	0	0
G7	Amount paid in terms of **Section 73A of Finance Act, 1994**		0	0	0
G8	Interest paid (in cash only)		0	0	0
G9	Penalty paid (in cash only)		0	0	0
G10	Amount of Late Fees paid,if any		0	0	0
G11	Any Other Amount paid, (please specify)		0	0	0
G12	**Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**		0	0	0

G13	Arrears of Swachh Bharat Cess paid in cash	0	0	0
G14	Interest on Swachh Bharat Cess paid in cash	0	0	0
G15	Penalty on Swachh Bharat Cess paid in cash	0	0	0
G16	**Total payment of Arrears, Interest, and Penalty on Swachh Bharat Cess** **G16 = (G13 + G14 + G15)**	0	0	0
G17	**Arrears of Krishi Kalyan Cess paid in cash**	0	0	0
G18	**Arrears of Krishi Kalyan Cess paid by utilising Cenvat Credit**	0	0	0
G19	**Interest on Krishi Kalyan Cess paid in cash**	0	0	0
G20	**Penalty on Krishi Kalyan Cess paid in cash**	0	0	0
G21	**Total payment of arrears, interest, penalty on Krishi Kalyan Cess** **G21= G17 +G18+G19+G20**	0	0	0

PART - H

H1 **DETAILS OF CHALLAN (vide which Service Tax,Swachh Bharat Cess,Krishi Kalyan Cess,Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)**

Sl No.	Quarter	Challan Number(CIN)	Amount
1	Apr-Jun	00006340704201700088	239174

H2 **D3, D4, D5, D6, D7; DA2, DA3, DA4, DA4.1 ,DA5; DB3, DB4, DB5, DB6, DB7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11 and G13 to G15 and G17 to G20**

Sl. No.	Sl. No. and description of payment entry in this return	Quarter	Challan/Document Number	Challan/Document Date	Amount
1	D7-Service Tax paid [Book Adjustment]	Apr-Jun	00006340704201700088	07/04/2017	239170

PART - I

DETAILS OF INPUT STAGE CENVAT CREDIT
(TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS

I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')	No
I 1.3	If reply to I1.1 OR I1.2 is 'Y', whether exclusively engaged either in the provision of exempted services or in the manufature of exempted goods [refer to rule 6(2) of the CENVAT Credit Rules 2004] ('Y'/'N')	No
I 1.3.1	If reply to I1.3 is 'N' (i.e., providing both exempted and non-exempted good/services), Whether paying an amount equal to 2%/7%/6% of value of the value of exempted services/goods under rule 6(3) (i) of CENVAT Credit Rules, 2004('Y'/'N')	Yes

If answer to I1.3.1 is 'N' (i.e., opting to pay under Rule 6(3)(ii) read with rule 6(3A) of CENVAT Credit Rules, 2004), then -

I 1.4	Value of exempted goods manufactured during the preceding financial year	0
I 1.5	Value of exempted services provided during the preceding financial year	0
I 1.6	**Total value of exempted goods manufactured and services provided during the preceding financial year [refer to E in rule 6(3A)(b)(iv)] I1.6=(I1.4+I1.5)**	0
I 1.7	Value of non-exempted goods manufactured during the preceding financial year	0
I 1.8	Value of non-exempted services provided during the preceding financial year	0
I 1.9	**Total value of non-exempted goods manufactured and services provided during the preceding financial year I1.9=(I1.7+I1.8)**	0
I 1.10	**Total value of goods manufactured and services provided during the preceding financial year [refer to F in rule 6(3A)(b)(iv)]I1.10=(I1.6+I1.9)**	0

Sl No.	Details of Credit	Apr-Jun	Jul-Sept
I 1.11	Total credit of inputs and input services taken [refer to T in rule 6(3A)(b)]	0	0
I 1.11.1	Ineligible credit [refer to A in rule 6(3A)(b)(i)]	0	0
I 1.11.2	Eligible credit [refer to B in rule 6(3A)(b)(ii)]	0	0
I 1.11.3	**Common credit [refer to C in rule 6(3A)(b)(iii)] C=T-(A+B)** **I1.11.3=[I1.11 - (I1.11.1+I1.11.2)]**	0	0
I 1.11.4	**Ineligible common credit [refer to D in rule 6(3A)(b)(iv)] D=(E/F) x C** **I.1.11.4=[(I1.6/ I1.10) x I1.11.3]**	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] G=C-D I.1.11.5=(I1.11.3 - I.1.11.4)	0	0

I 1.12	**Amount reversed under rule 6(3B) for banking companies and financial institutions**	0	0

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004

SI No.	Quarter	Apr-Jun	Jul-Sept
I 2.1	Value of exempted goods cleared	0	0
I 2.2	Value of exempted services provided	0	0
I 2.3	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0
I 2.4	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by cash	0	0
I 2.5	**Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I2.5 = I2.3 + I2.4**	0	0

I 3 CENVAT CREDIT TAKEN AND UTILISED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-

SI No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.1.1	Opening Balance	299566	0
I 3.1.2	**Credit taken**		
I 3.1.2.1	on inputs	0	0
I 3.1.2.2	on capital goods	0	0
I 3.1.2.3	on input services received directly	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0
I 3.1.2.6	any other credit taken, (please specify)	0	0
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**	0	0
I 3.1.3	**Credit Utilised**		
I 3.1.3.1	for payment of Service Tax	299566	0
I 3.1.3.2	for payment of Education Cess on taxable services	0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0
I 3.1.3.7	for Payment of amount under **Rule 6(3)** of the Cenvat Credit Rules, 2004	0	0
I 3.1.3.8	for any other payments/adjustments/reversal, (please specify)	0	0
I 3.1.3.9	**TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)**	299566	0
I 3.1.4	**Closing Balance of CENVAT credit I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)**	0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-

SI No.	Details of Credit	Apr-Jun	Jul-Sept
I 3.2.1	**Opening Balance of Education Cess**	0	0
I 3.2.2	**Credit of Education Cess taken**		
I 3.2.2.1	on inputs	0	0
I 3.2.2.2	on capital goods	0	0
I 3.2.2.3	on input services received directly	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0

I 3.2.2.6	for any other credit taken, (please specify)			
I 3.2.2.7	**Total credit of Education Cess taken** **I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)**		0	0
I 3.2.3	**Credit of Education Cess Utilised**		0	0
I 3.2.3.1	for payment of Education Cess on goods & services			
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use		0	0
I 3.2.3.3	towards inter unit transfer to LTU		0	0
I 3.2.3.4	for any other payments/adjustments/reversal , (please specify)		0	0
I 3.2.3.5	**Total credit of Education Cess utilised** **I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)**		0	0
I 3.2.4	**Closing Balance of Education Cess** **I 3.2.4 = {(I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }**		0	0
			0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.3.1	**Opening Balance of SHEC**		0	0
I 3.3.2	**Credit of SHEC Cess taken**			
I 3.3.2.1	on inputs			
I 3.3.2.2	on capital goods		0	0
I 3.3.2.3	on input services received directly		0	0
I 3.3.2.4	as received from Input Service Distributor		0	0
I 3.3.2.5	from inter unit transfer by a LTU		0	0
I 3.3.2.6	any other credit taken, (please specify)		0	0
I 3.3.2.7	**Total credit of SHEC taken** **I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)**		0	0
I 3.3.3	**Credit of SHEC Utilised**		0	0
I 3.3.3.1	for payment of SHEC on goods & services			
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use		0	0
I 3.3.3.3	towards inter unit transfer to LTU		0	0
I 3.3.3.4	for any other payments/adjustments/reversal , (please specify)		0	0
I 3.3.3.5	**Total credit of SHEC utilised** **I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)**		0	0
I 3.3.4	**Closing Balance of SHEC** **I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }**		0	0
			0	0

I3.4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN & UTILISATION THEREOF

Sl No.	Details of Credit		Apr-Jun	Jul-Sept
I 3.4.1	**Opening Balance of Krishi Kalyan Cess**		0	0
I 3.4.2	**Credit of Krishi Kalyan Cess taken**			
I 3.4.2.1	on input services received directly			
I 3.4.2.2	as received from Input Service Distributor		0	0
I 3.4.2.3	Any other credit taken (please specify)		18537	0
I 3.4.2.4	Total credit of Krishi Kalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)			0
I 3.4.3	**Credit of Krishi Kalyan Cess utilised**		18537	0
I 3.4.3.1	**for payment of Krishi Kalyan Cess on services**			
I 3.4.3.2	for any other payments/adjustments/ reversal (please specify)		18537	0
I 3.4.3.3	Total credit of Krishi Kalyan Cess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)			0
I 3.4.4	Closing Balance of Krishi Kalyan Cess I3.4.4={(I3.4.1+I3.4.2.4)- I3.4.3.3}		18537	0
			0	0

PART - K SELF ASSEESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.	Yes
(b) I/We have assessed and paid the Service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	ne2015		
Place	Hyderabad		
Revised Date	21/09/2018	Date	08/09/2018

PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center(hereinafter referred to as 'STRP/CFC'), furnish further details as below

(a)	Identification No. of STRP/CFC	
(b)	Name of STRP/CFC	

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MULLAPUDI & CO. ★ Hyderabad ★ Chartered Accountants