OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
AUDIT COMMISSIONERATE, HYDERABAD
CIRCLE-III :: 3RD FLOOR : NAVYA ESTATE : MOULALI: HYDERABAD
TELEPHONE NO. 040-27143099

C. No. ASR/2854/2016-17/CIR-III/Gr-37 Date: 09.03.2017

BY SPEED POST

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. 875 Date 21/3/17 Sign.

To
M/s Vista Homes,
5-4-187/3&4,
Soham Mansion,
M.G. Road, Raniganj,
Secunderabad – 500003.

Gentlemen,

Sub: Intimation for conducting **Service Tax audit** under EA 2000 – Reg.

Ref: Service Tax Registration No. AAGFV2068PSD001

** ** **

The Internal Audit Group headed by Shri N.V.V. Prasad, Superintendent of Central Excise (Audit) (Contact Phone No. 7680966062) and email id: selectiveauditgroup7@gmail.com, Audit Group No. 37 will take up the Service Tax audit of the accounts/records of your unit for the period from last audit to till date. In this connection, it is requested that the following documents may be furnished within 10 days from the date of receipt of the letter to this office located at 3rd floor, Navya Estate, Moula Ali, Hyderabad.

1) Copies of Trial Balance, and Annual Financial Statement for last three years.
2) Annual returns submitted to the Registrar of Companies, Sales Tax, and Income Tax Returns along with Annexure (Form 3 CD) for last three years.
3) Returns if any submitted to Banks/Financial Institutions for last three years.
4) Cost Audit, Tax Audit and Internal Audit Reports, wherever applicable for last three years.
5) Enclosed Annexure B, Annexure-8 and Annexure-6 (duly filled)
6) Copy of Service tax Registration certificate.
7) ST-3 returns for the audit period.
8) Previous EA-2000 Audit report, if any.
9) Latest AG's Audit report and EA 2000 Audit report.
10) Monthwise cenvat credit taken details on inputs / capital goods / input service for the audit period **(Soft copy)**

P.T.O

2. It is also requested to designate a person (employee of the company) for coordinating with the Audit team and communicate the name, designation and contact numbers and e-mail id of the person so designated.

3. It is further requested that full co-operation may be extended to the Audit party in carrying out the audit. As you are aware, most of the statutory records and documents that were maintained under the Central Excise Rules have been dispensed with and therefore the auditors have to rely mainly on the records maintained by the assessee in the ordinary course of their business for conducting the audit. As per sub-rule 2(iii) of Rule22 of Central Excise Rules, 2002, every assessee is required to furnish all financial records and statements including trial balance or its equivalent. Hence, the auditors may call for the above mentioned records and any other relevant records, documents, returns etc. for their scrutiny. You are, therefore, requested to keep all the relevant records ready so that the audit can be conducted smoothly.

The receipt of this letter may please be acknowledged.

Yours sincerely,

P. Chandra Sekhar 10-3-17

(P. CHANDRA SEKHAR)
ASSISTANT COMMISSIONER (AUDIT)

Copy to

1) The Deputy/Assistant Commissioner of Central Excise, Hyderabad Service Tax –III Division, Hyderabad Service Tax Commissionerate.
2) The Superintendent of Service Tax, Hyderabad Service Tax III-B Range, Hyderabad Service Tax –III Division, Hyderabad Service Tax Commissionerate is directed to pursue the matter with the assessee and see that the information is submitted immediately.

1

ANNEXURE – B (SERVICE TAX)

I. GENERAL:

a) Name of the Tax payer :

b) Address :

c) Service Tax Registration No. :

d) CE Registration No.(If any) :

e) Whether the tax payer is also registered for ISD:

f) Period covered in previous EA-2000 Audit :

g) Major audit objections in earlier IAD reports along with their current status

FAR No.	Date of audit		Para No	Issue and compliance
	From	to		

h) Major CERA Observations in the past along-with their current status :

CERA REF. NO. & DATE	Date of audit		Para No	Issue and compliance
	From	to		

i) Details of Anti Evasion Cases along with their current status:

Executive Commissionerate Ref. No. and dated	Issue	Compliance

II. NATURE OF BUSINESS OPERATION OF THE TAX PAYER

A. Details of Services, their classification and Board Circulars, DGST Circulars, Clarifications or Modus Operandi Circulars.

Sl No	Classification of Service	As Provider or Receiver of Service?	Date of taking registration

B. Brief details of Service Wise taxes paid for the last five years (For Major Four Services only) [Rs in lakhs]

a) Name of Service:

Year	Gross value	Abatement, if any	Taxable value	Service Tax paid	ST paid in cash	ST paid in Cenvat
2012-13						
2013-14						
2014-15						
2015-16						

b) Name of Service:

Year	Gross value	Abatement, if any	Taxable value	Service Tax paid	ST paid in cash	ST paid in Cenvat
2012-13						
2013-14						
2014-15						
2015-16						

c) Name of Service:

Year	Gross value	Abatement, if any	Taxable value	Service Tax paid	ST paid in cash	ST paid in Cenvat
2012-13						
2013-14						
2014-15						
2015-16						

d) Name of Service:

Year	Gross value	Abatement, if any	Taxable value	Service Tax paid	ST paid in cash	ST paid in Cenvat
2012-13						
2013-14						
2014-15						
2015-16						

III) Brief details of taxes paid for the last five years and the current year (All taxes)

Year	Value of Taxable Services	Total Service Tax paid	Service Tax Paid-Cash	Service Tax paid - Cenvat	% of Cenvat
2012-13					
2013-14					
2014-15					
2015-16					

A. RATIO ANALYSIS:

	RATIO	2013-14	2014-15	2015-16
(a)	Major input service cost : Value of service			
(b)	Total Credit availed : Total Service Tax payable			
©	Other incomes charge to Service Tax : Value of taxable services			
(d)	Additions to plant and machinery/ fixed assets during the year : Total value of assets at the beginning of the year			
(e)	Amount of credit availed on input services : Total service Tax liability			
(f)	Consumables/ fuel value: Value of taxable services.			

B. TREND ANALYSIS:

Work out trends of the following over a period of five years.

	TREND	2013-14	2014-15	2015-16
(a)	Service Tax collection			
(b)	Service tax of a particular service vis-a-vis overall growth of that industry.			
(c)	Trend in proportion of value of exempted services to the total value of services.			
(d)	Sales Value Services rendered			
(e)	Gross Operating Profit			
(f)	Export Clearance			
(g)	Value of Services undertaken on sub-contract			
(h)	Total Service Tax paid			

C. CENVAT CREDIT ANALYSIS : (Rs in lakhs) for the last five years

Subject/ Year	2012-13	2013-14	2014-15	2015-16	2016-17
Opening Balance					
Credit availed on Input					
Credit availed on Capital Goods					
Credit availed on Input services					
Total credit availed					
Credit utilised for payment of tax					
Credit utilised for Rule 6(3) CCR					
Closing Balance					

D. ANNUAL TURNOVER VIS-A-VIS SERVICE TAX PAID:

Brief details of the annual turnover and the Service Tax paid for the last five years and the current year (Only Income side to be mentioned, and as regards Value and Taxes, they refer to only output services- Reverse charge taxes not to be mentioned) (Rs in lakhs):

Year	Turnover as per P&L A/c or Trial Balance	Income on interest/FDs etc	Value of Taxable Services	Total Service Tax paid	Service Tax Paid-Cash	Service Tax paid – Cenvat	% of Cenvat
2013-14							
2014-15							
2015-16							

E. ASSOCIATE OF ENTERPRISES:

i	Does the assessee have an associated Enterprise as defined in Section 65B(13) of Chapter V of the Finance Act,1994				
ii	If yes, then provide details				
S.No.	Name	PAN	Address	Type of relationship	Details of transaction, if any

F ANNUAL EXPENDITURE (IN INDIAN RUPEES) VIS-A-VIS SERVICE TAX PAID UNDERSE REVERSE CHARGE:

Brief details of the annual expenditure and the Service Tax paid for the last five years and the current year (Only Expenditure to be mentioned, and as regards Value and Taxes, they refer to only taxes payable under reverse charge - except in case of import of services) [Rs in lakhs]

Year	Expenditure and per P/L statement pertaining to reverse charge items	Value of Taxable Services	Total Service Tax paid	Service Tax Payable-Cash
2013-14				
2014-15				
2015-16				

G ANNUAL EXPENDITURE OF FOREIGN CURRENCY VIS-A-VIS SERVICE TAX PAID UNDERSE REVERSE CHARGE:

Brief details of the expenditure in foreign currency and the Service Tax paid for the last five years and the current year(Only Expenditure to be mentioned in relation to import of services) [Rs in lakhs]

Year	Expenditure as per P/L statement and Notes to Accounts (Foreign currency) and connected to Services only	Value of Taxable Services	Total Service Tax payable	Service Tax Payable-Cash
2013-14				
2014-15				
2015-16				

H. Brief details of Service Wise Exports, turnover of non-taxable services and exempted services for the last five years:

Year	Description of Service	Value of Exports	Value of Services provided in non-taxable territory and non-taxable services as per Section 66D.					Exempted services.	
			Provided in J&K	Out of India	Considered as exports as per Rule 6A of ST Rules, 1994	Non-taxable service as per Section 66D	Entry No. in Section 66D	Value	Details of exemption Notification
2013-14									
2014-15									
2015-16									

I. Brief details of Service Wise Abatements Claimed for the last five years: [Rs in lakhs]

Year	Classification of Service	Taxable Value	Amount claimed as abatemet	% of abatement claimed	Auditor's comments on the eligibility.
2013-14					
2014-15					
2015-16					

J. Brief details of Service Wise Pure Agent benefit Claimed for the last five years: Rs in lakhs]

Year	Classification of Service	Taxable Value	Amount claimed as Pure Agent	% of Pure agent amount claimed	Auditor's comments on the eligibility.
2013-14					
2014-15					
2015-16					

K. In case the unit is registered as ISD also, give the details of credit availed and distributed: [Rs in lakhs]

Year	Credit taken	Credit not eligible for distribution	Credit distributed	Closing Balance of credit
2013-14				
2014-15				
2015-16				

ANNEXURE – ST-I

Part I - Taxpayer Profile

1) Name of the Service Provider.

Service Tax Registration No

2) Address of the Service Provider.

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory (*Please see instruction No. 6(a)*)

(viii) PIN Post office

1. Telephone Nos.: 2.

(x) Fax Nos. (xi) E-mail Address

3) Name and address of the Corporate/Registered Office of the Service Provider

4) Web address of the company:

5) Permanent Account Number

6) Description of the services provided.

7) Details of Related party/ Associate Enterprise.

i	Does the assessee have an Related party as defined in Section 4(3)(b)of the Central Excise Act,1994	
ii	If yes, then provide details	
iii	Does the assessee have an associated Enterprise as defined in Section 65B(13) of Chapter V of the Finance Act,1994	
iv	If yes, then provide details	

S.No.	Name	PAN	Address	Type of relationship	Details of transaction, if any

8) Method of Accounting ;

a. Method of Accounting employed during the year (*Cash or mercantile*)

b. Whether there has been any change in the method of accounting employed during the year.

c. Whether centralized billing or accounting system is employed?

9) Whether any intimation filed under Rule 6(3A) of CENVAT Credit Rules, 2004.

If yes, mention date of filing.

10) Details of pending litigation with departmental authorities and Appellate Authorities

11) Type of Accounting Software used (*Including version*) *(Like Tally/FAS/SRP/Other version)*

12) Whether required to be Audited under Section 44(AB) of the Income Tax Act, 1961?
If yes, date of filing Audit Report.

13) Whether also required to be audited under Section 148 of the Companies Act, 2013? *(Cost Audit Report).*
If yes, date of Submission of Cost Audit Report.

14) Whether also required to be audited under State VAT law?
If yes, date of filing report.

15) Service-wise details of value of service and tax paid (for 3 years).

Period	Name & Description of Service	Value of taxable services	Service Tax payable/paid	Total input credit utilized	Net Service Tax paid in cash (GAR-7)
Year 1					
H_1					
H_2					
Year 2					
H_1					
H_2					
Year 3					
H_1					
H_2					

16) Details of show cause notices issued along with brief facts and issue involved
- Last 3 years.

17) Details of cases pending with CESTAT/High Court/Supreme Court.

Part II - **Other information**

1) Whether package of services is standardized (an example could be tour operators, Rent-A-Cab, Mandap Keepers, etc.) or customized. Yes ☐ No ☐.

2) Form of Organisation (i.e. whether individual/partnership/Limited Liability Partnership or private or public limited company etc.) (tick only one box)
Proprietorship ☐ Partnership ☐ LLP ☐ Registered Co. ☐ Unregistered Co. ☐others ☐.

3) Details of proprietor / partner / CEO / Chairman / Managing Director (as applicable).

Details of Proprietor/Partners/CEO/Chairman /Managing Director/Member etc.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (*Please see instruction No. 6(a)*) (xi) E-mail Address

Permanent Account Number (PAN)

(Issued by the Income Tax Department)

In case of more names, please provide the information in the above format.

4) Details of registration with any other Government Department/Agency or Regulatory Authority as the case may be.

i. Central Excise Registration No — yes ☐ no ☐
if yes give details

ii. Customs registration No. (BIN No.) — yes ☐ no ☐
if yes give details

iii. DGFT's IEC No. — yes ☐ no ☐

if yes give details.

iv. VAT Registration Nos. State ST No. — yes ☐ no ☐
if yes give details.

v. CST No. — yes ☐ no ☐
if yes give details.

vi. Registrar of Company's CIN No. — yes ☐ no ☐
if yes give details.

vii. Tour Operators with RTA — yes ☐ no ☐
if yes give details.

viii. Stock Brokers with SEBI — yes ☐ no ☐
if yes give details.

5) Name and designation of the authorized person of the Service Provider.

(a) Name

(b) Designation

(c) Residential address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office (b) residence

(x) Fax Nos. (xi) E-mail Address

In case of more names, please provide the information in the above format.

6. Details of sub contractors in case any service or part thereof is got done through subcontractors.

Name, designation and address of sub contractor(s):

(a) Name

(b) Address

(i) Name of Premises/Building

(ii) Flat/Door/Block No.

(iii) Road/Street/Lane

(iv) Village/Area/Locality

(v) Block/Taluka/Sub-Division

(vi) Town/City/District (vii) State/Union Territory

(viii) PIN Post office

(ix) Telephone Nos.:

(a) office

(x) Fax Nos. (xi) E-mail Address

In case of more names, please provide the information in the above format.

7) Name of the designated bank where the Service Tax is deposited.

Name of the bank

Name of the branch

8) Details of the Bank accounts used for business transaction with name of the bank, its specific branch and account number.

(a) Account 1

(i) Name of the bank

(ii) Name of the branch

(iii) Account No.

Details of more Accounts used for business transactions yes ☐ no ☐

If yes,-

(b) Account 2

1. Name of the bank
2. Name of the branch
3. Account No.

Note: In case of more than two bank accounts, two major bank accounts may be entered above.

9) Accounting system- whether centralized or not. Yes ☐ No ☐

10) Billing pattern - (a) whether centralized or decentralized, Yes ☐ No ☐

(b) billing stages whether the payments is made

i) in parts

ii) in one lump sum

c) time of payment of consideration, whether

i) prior to completion of service

ii) during the provision of service

iii) after completion of service.

①

ANNEXURE – ST - VI

QUESTIONAIRE FOR REVIEW OF INTERNAL CONTROLS

1. General:

01.	Name & address of Service Provider	
02.	Name and contact number of the 'Authorised person' for Audit.	
03.	Service tax Registration No. & date	
04.	Whether Service Tax Registration is centralized?	
05.	Whether the assessee is also registered as an Input Service Distributor?	
06.	Whether the assessee is a Proprietary, Partnership firm, Limited liability Partnership firm (LLP), Pvt. Ltd Company, Public Limited Company?	
07.	Details of transactions with Associated Enterprise as defined in Section 65(7b) of Chapter V of the Finance Act, 1994.	
08.	Details of Taxable Services provided.	
09.	Details of Taxable Services received for which tax has to be paid under reverse charge.	
10.	Details of exempted Services provided, if any, & Notification No.	
11.	If both Taxable and Exempted Services are provided, whether separate accounts are maintained in terms of Rule 6 of the CENVAT Credit Rules, 2004.	
12.	Details of Taxable Service Exported	
13.	Whether list of records maintained is filed with the S.T. department? [Rule 5(2) of the Service Tax Rules 1994]	
14.	Whether any periodical report/statement is furnished to any State / Central Government / Authority / Regulatory bodies? If yes, details thereof.	
15.	Whether any trading of goods/ materials carried out? If so details thereof.	
16.	Whether Registered with Central Excise? If so, details thereof.	
17.	Whether any offence case is booked in respect of Service Tax, Central Excise, Income Tax, VAT/ Sales Tax. If so, details thereof.	
18.	Whether any service is sub-contracted partially or wholly? If so, details thereof.	
19.	Is there any case where services provided in the State of Jammu & Kashmir?	
20.	Whether CENVAT Credit on input services availed? If so, details of major input services may be indicated.	
21.	Whether CENVAT Credit on inputs availed? If so, details of major inputs may be indicated.	
22.	Whether CENVAT Credit on Capital Goods availed? If so details of such Capital goods, along with their Central Excise Tariff Heading (CETH).	
23.	Whether CENVAT credit is taken after making payment of the invoice amount (including Service Tax) to the input service provider?	

24.	In case the assessee is also registered as an Input service distributor, whether he is having any unit in which only exempted products are manufactured? If yes, whether he is distributing the credit in respect of services related to that unit also?	
25.	Whether any amount payable/ paid to the Client has been adjusted against the receipt/ receivable and net income shown in the P&L Account.	
26.	Whether any advance payment is received towards providing services? If yes, whether Service Tax is paid on such receipts?	
27.	Is there any expenditure to any entity abroad which has been made but on which assessee is not required to pay service tax under reverse charge mechanism? If yes, details thereof.	
28.	Whether service tax is paid on the gross value received including TDS amount deducted by the service recipients?	
29.	Whether PF/ ESI or any other charges of the personnel of the service provider are being directly paid by the service recipients? If so whether service tax is paid on such amount.	
30.	Details of agreements entered into by the assessee for providing / receiving services	
31.	Details of expenditure in foreign currency on which service tax has neither been charged by the assessee nor it is payable under Sec. 66 A i.e. under reverse charge mechanism	

2. Invoicing pattern

01.	Is invoice issued in all transactions? If not, reasons for not issuing invoice.	
02.	How many series of invoices are being used?	
03.	If more than one series is used, give details of each such series.	
04.	If there are more than one series of invoices, is service tax paid on all the series of invoices?	
05.	If not, then the reasons for not paying service tax on such series of invoices (e.g. exempted / exports / trading / non taxable services). Give details	
06.	Whether the invoice contains the STC number?	
07.	Is invoice issued on the date of provision of service or before or later?	
08.	List the different heads under which amounts are billed in invoices and their corresponding heads in the Trial Balance.	
09.	Name the heads in the invoice on which Service Tax is not paid.	
10.	Is there any sale of goods involved?	
11.	Is sales tax or VAT paid on value of goods sold?	

12.	Is the value of sale of goods included in the Gross amount charged declared in ST-3?	
13.	Are there any reimbursements billed in the invoice?	
13.1	Are there any debit/ credit notes issued for claiming reimbursements?	
14.	If yes, is service tax paid on these reimbursements? If not, reasons thereof.	
15.	Whether invoices are generated on Computer. If yes, then whether the Invoice Numbers are generated automatically or is fed manually. What safe guards are provided in the system for data security? Give the name and designation of the person having the authority to cancel an invoice.	
16.	Whether any amount is recovered by issue of debit note and whether it is included in the gross value of services?	
17.	Give a brief on sale pattern of services liable to service tax	
18.	Are any goods or services provided by the service receiver free of cost or at subsidized price?	

3. Accounts and records

01.	Whether accounts are prepared on mercantile basis or cash basis?	
02.	Whether the Accounts are maintained electronically? If yes, the name of accounting packages / computer software installed for maintaining accounts in the units like Tally, FAS etc :	
03.	Whether accounting software was switched over to some other software during the audit coverage period.	
04.	Whether any changes have been made in the accounting policies affecting ST liability relating to reimbursement of expenses, timing of payment of Service Tax and treatment of payments in foreign currency?	
05.	Whether accounts are audited by Statutory Auditor? If so, name and address of the auditor.	
06.	Whether Cost Accounting records as prescribed under Section 148 of the Companies Act, 2013 are required to be maintained?	
07.	Whether Cost Audit Report is conducted and if yes report thereof is prepared?	
08	Whether there is any system of Internal Auditing?	

4. Making of ST-3 return

01	Whether payment of Service Tax is on Billing basis or receipt basis?	
02	List the ledger/ accounts from where the monthly gross amount received is taken for taxable service.	
03	List the ledger/accounts from where the amount received towards gross monthly amount of Exports is taken.	
04	List the ledger/accounts from where the amount received towards gross monthly amount of exempted service is taken.	

05	List the ledger/accounts from where the gross monthly amount of amount received as pure agent is taken.	
06	List the ledger/ accounts from where the gross monthly amount billed is taken.	

5. Exemption

01	Please list the exemptions being claimed.	
02	Please list the conditions prescribed in each of the exemption claimed. Please specify if the conditions of exemption are fulfilled.	
03	If abatement is being claimed, is the CENVAT of capital goods, inputs or input services claimed?	
04	If abatement is being claimed, is the benefit of notification No.12/03-ST, dated 20/6/2003 also claimed?	

6. Place of provision of Service Rules:

1	Value of services exported if any, on which no service tax has been charged. Under which Rule of Place of Provision of Services Rules, 2012, the exported Service(s) fall? Whether any amount of (a) above should be taxed for not following Place of Provision of Services Rules, 2012?	
2	Is the payment for services exported received by the service provider in convertible foreign currency? It not, list those transactions where amounts are not received in foreign currency.	
3	Is the payment for services exported received by the service provider in convertible foreign currency within the time limit prescribed by RBI? If not, give details.	
4	Whether any services has been exported to "Associated Enterprises". If yes, mention the value thereof.	

7. VALUATION OF SERVICES

01	Is there any sale of goods involved in the course of providing service or otherwise?	
02	Is sales tax or VAT paid on value of goods so sold?	
03	Is the value of goods sold as mentioned in Point (a) and (b) above included in the gross amount charged as declared in ST-3?	
04	"Gross Amount Charged" includes reimbursements billed for the purpose of determining tax liability?	
	Is there any, Value of reimbursements on which service tax is not charged	
	Whether any service Tax has been paid under works contract service/restaurant service (special value as prescribed under Rule 2A of Determination of value Rules 2006)	
	If abatement is claimed under Notification No. 26/2012-S.T. dated 20.06.2012 whether CENVAT Credit is claimed	

8	If yes whether permissible under Notification No. 26/2012?	
9	if answer is negative for the above query, then what is the nature of default of amount involved.	

8. ABATEMENT PROVISIONS:

01	In case of valuation of "Works Contract Service", please quantify the value of 'goods', along with differential Service Tax liability on which VAT/Sales Tax has not been paid and which has also been excluded from the value for payment of Service Tax in terms of Rule 2A(i) of Valuation Rules.	
02	Whether the claim of an amount received as reimbursement or pure agent in terms of Rule 5(2), is correct. If not, please quantify differential value and Service Tax.	
03	If abatement under Notification No. 26/2012 has been claimed on any service, whether the condition of non availament of Cenvat credit has been complied with or not. If not, please quantify the differential amount and Service Tax liability.	
04	If any credit of Service Tax has been availed in terms of Rule 6(3) of STR for non-provision/deficient provision of services, etc., whether the conditions given in the Rule have been fulfilled. If not, please mention amount of wrongly availed credit.	
5	If any adjustment has been made for excess paid Service Tax under Rule 6(4A) of the STR, whether it is legally correct. If not, please mention the differential Service Tax amount	

9. AMOUNTS TO BE INCLUDED IN TAXABLE VALUE

01	Whether any Goods / Services provided free of cost by the service recipient	
02	Whether reimbursements received from service recipient	
03	Whether any other expenditure borne by the service recipient	

10. MIS

01	What is the organization structure?	
02	Who is responsible for billing and sales?	
03	What reports are given to his seniors on the daily, weekly, monthly sales? Give sample copies.	