



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



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REP

Service Tax - ST-3

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[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	V2SRC24	The Opening Balance of CENVAT Credit of Service Tax {Rs.0/-}, EDU Cess {Rs.0/-}, SHE Cess {Rs.0/-} and KK Cess {Rs.0/-} entered in the current return could not be verified with the Closing Balance of the return for {Apr-Sep, 2016-2017}, as the Return for { Apr-Sep, 2016-2017 } is not available in the database. The return should be filed immediately.

PART - A GENERAL INFORMATION

A1	ORIGINAL RETURN	Yes	REVISED RETURN		No	
A2	STC Number	AABFM2938CST001	A3	Name of the Assessee	MODI BUILDERS METHODIST COMPLEX	
Address of Registered Unit		- 5-4-187/344 2ND FLOOR SOHAM MANSION M G ROAD SECUNDRABAD HO -				
Commissionerate		MEDCHAL NEW	Division	MALKAJGIRI NEW	Range	CANTONMENT
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	16/08/2017
No of days beyond due date	108

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	YP0103A001
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	Renting of immovable property Service	(zzzz)

Taxable Service for which Tax is being paid	Renting of immovable property Service
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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				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 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)				1155876	1024511	2180387	
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)				1155876	1024511	2180387	
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)				1155876	1024511	2180387	
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%	Oct-Dec	Jan-Mar	Total
(1)	14	0.5	0.5	0	0	1155876	1024511	2180387
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%	Oct-Dec	Jan-Mar	Total
(2)	0	0	0	0	0	0	0	0
B1.17	Service Tax payable				161823	143432		305255

B1.18	Less R&D Cess payable	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	161823	143432	305255
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	5779	5123	10902
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)	5779	5123	10902
B1.25	Krishi Kalyan Cess payable based on entries in serial number B1.15	5779	5123	10902
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+B1.26	5779	5123	10902

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	Oct-Dec	Jan-Mar	Total
C1	Amount of Service Tax deposited in advance	0	0	0
C1.1	Swachh Bharat Cess 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 & Higher Education Cess deposited in advance	0	0	0
C4	Challan Nos & Amount			
Sl. No.	Challan Number(CIN)	Amount		
1		0		

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	Oct-Dec	Jan-Mar	Total
D1	In cash	161823	143432	305255
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0
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)	161823	143432	305255

PART - DA SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH ADJUSTMENTS				
DA1	Swachh Bharat Cess Paid in Cash	5779	5123	10902
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	0	0	0

	adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules			
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)	5779	5123	10902
PART DB- KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH CENVAT CREDIT				
DB1	In cash	5779	5123	10902
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service) of the ST Rules	0	0	0
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 ST Rules	0	0	0
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	5779	5123	10902
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

[illegible]

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.	Details of Credit	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)] $D=(E/F) \times C$ $I1.11.4=[(I1.6 / I1.10) \times I1.11.3]$	0	0
I 1.11.5	Eligible common credit [refer to G in rule 6(3A)(b)(v)] $G=C-D$ $I1.11.5=(I1.11.3 - I1.11.4)$	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	Oct-Dec	Jan-Mar
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	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	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 $I3.1.2.7 = (I3.1.2.1 + I3.1.2.2 + I3.1.2.3 + I3.1.2.4 + I3.1.2.5 + I3.1.2.6)$	0	0
I 3.1.3	Credit Utilised		
I 3.1.3.1	for payment of Service Tax	0	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)		0	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		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	for 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 & 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 & UTILIZATION THEREOF-				
SI No.	Details of Credit		Oct-Dec	Jan-Mar
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		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 & 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

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

SI No.	Details of Credit	Oct-Dec	Jan-Mar
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	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 a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

Name	SOHAM MODI		
Place	SECUNDERABAD	Date	16/08/2017
Revised Date			

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	


