



GOVERNMENT OF INDIA

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



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Service Tax - ST-3

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Form ST-3 (Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)					
PART - A GENERAL INFORMATION					
A1	ORIGINAL RETURN	Yes	REVISED RETURN	No	
A2	STC Number	AACCJ3243PSD002	A3	Name of the Assessee	JMKGEC REALTORS PRIVATE LIMITED
Address of Registered Unit		5-2-223 GOKUL DISTELLERY ROAD RANIGANJ SECUNDERABAD RP ROAD			
Commissionerate		SECUNDERABAD NEW	Division	SECUNDERABAD 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				04/11/2015	
No of days beyond due date				10	
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				SW0501A001
A8	Constitution of the Assessee				Registered Private Limited Company
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 Service	Renting of immovable property Service				(zzzz)																
TAXABLE SERVICES FOR WHICH TAX IS BEING PAID																					
Renting of immovable property Service																					
Assessee is liable to pay Service Tax on this taxable service as																					
A10	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')				Y																
A12.2 If reply to A12.1 is 'Y', please furnish Notification Number and Sl.No in the Notification under which such abatement is availed																					
Sl. No.	Notification Number					Sl. No.															
1	029/2012-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.	Month	Apr	May	June	Jul	Aug	Sep	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)	319462	319462	319462	319462	319462	319462	1916772		
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	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	0	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	0	0	0	0		
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0	0	0	0	0		
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0	0	0	0	0		
B1.7	Gross Taxable Amount B1.7=(B1.1+B1.2+B1.3+B1.4+B1.5+B1.6)	319462	319462	319462	319462	319462	319462	1916772		
B1.8	Amount charged against export of service provided or to be provided	0	0	0	0	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	0	0	0	0		
B1.10	Amount charged as Pure Agent	0	0	0	0	0	0	0		
B1.11	Amount claimed as abatement	0	0	0	0	0	0	0		
B1.12	Any other amount claimed as deduction, please specify	0	0	0	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	0	0	0	0		
B1.14	Net Taxable Value B1.14=(B1.7-B1.13)	319462	319462	319462	319462	319462	319462	1916772		
B1.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate									
SI No.	Taxable Rate			Taxable Value						
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Apr	May	June	Jul	Aug	Sep	Total
(1)	12	2	1	319462	319462	0	0	0	0	638924
(2)	14	0	0	0	0	319462	319462	319462	319462	1277848
B1.16	Specific Rate(applicable as per Rule 6 of ST Rules)									
SI No.	Taxable Rate			Taxable Units						
	Specific Rate	Education Cess Rate%	Secondary And Higher	Apr	May	June	Jul	Aug	Sep	Total

			Education Cess Rate%															
(1)	0	0	0	0	0	0	0	0	0	0								
B1.17	Service Tax payable	38335	38335	44725	44725	44725	44725	44725	255570									
B1.18	Less R&D Cess payable	0	0	0	0	0	0	0	0									
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)	38335	38335	44725	44725	44725	44725	44725	255570									
B1.20	Education Cess payable	767	767	0	0	0	0	0	1534									
B1.21	Secondary & Higher Education Cess payable	383	383	0	0	0	0	0	766									
PART - C SERVICE TAX PAID IN ADVANCE																		
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules																		
SI No.	Month	Apr	May	June	Jul	Aug	Sep	Total										
C1	Amount of Service Tax deposited in advance	0	0	0	0	0	0	0	0									
C2	Amount of Education Cess deposited in advance	0	0	0	0	0	0	0	0									
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0	0	0	0	0	0	0									
C4	Challan Nos & Amount																	
SI 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 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)																		
SI No.	Month	Apr	May	June	Jul	Aug	Sep	Total										
D1	In cash	0	0	43686	41594	44278	44278	173836										
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	38335	38335	1039	3131	447	447	81734										
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0	0	0	0	0										
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such	0	0	0	0	0	0	0										

	excess Service Tax paid, in this period under Rule 6(3) of the ST Rules							
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	0	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	0	0	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0	0	0	0	0	0
D8	Total Tax Paid D8=(D1+D2+D3+D4+D5+D6+D7)	38335	38335	44725	44725	44725	44725	255570
PART - E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT								
E1	In cash	0	0	0	0	0	0	0
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	767	767	0	0	0	0	1534
E3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0	0	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	0	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	0	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	0	0	0	0
E7	By Book Adjustment in case of specified Govt. Departments	0	0	0	0	0	0	0
E8	Total Education Cess Paid E8=(E1+E2+E3+E4+E5+E6+E7)	767	767	0	0	0	0	1534
PART - F SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT								
F1	In cash	0	0	0	0	0	0	0
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	383	383	0	0	0	0	766
F3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0	0	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	0	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	0	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	0	0	0	0
F7	By Book Adjustment in case of specified Govt. Departments	0	0	0	0	0	0	0
F8	Total Secondary And Higher Education Cess Paid F8=(F1+F2+F3+F4+F5+F6+F7)	383	383	0	0	0	0	766

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

G1	Arrears of Revenue(Tax amount) paid in cash	0	0	0	0	0	0	0
G2	Arrears of Revenue(Tax amount) paid by utilising CENVAT credit	0	0	0	0	0	0	0
G3	Arrears of Education Cess paid in cash	0	0	0	0	0	0	0
G4	Arrears of Education Cess paid by utilising CENVAT credit	0	0	0	0	0	0	0
G5	Arrears of Secondary & Higher Education Cess paid in cash	0	0	0	0	0	0	0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit	0	0	0	0	0	0	0
G7	Amount paid in terms of Section 73A of Finance Act, 1994	0	0	0	0	0	0	0
G8	Interest paid (in cash only)	0	0	0	0	0	0	0
G9	Penalty paid (in cash only)	0	0	0	0	0	0	0
G10	Amount of Late Fees paid,if any	0	0	0	0	0	500	500
G11	Any Other Amount paid (please specify)	0	0	0	0	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	0	0	500	500

PART - H

H1	DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)
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Challan Nos. with Amount

Sl No.	Month	Challan Number(CIN)	Amount
1	Jun	63602192507201500083	43686
2	Jul	63602190411201500450	41594
3	Aug	63602190710201500011	44278
4	Sept	63602191910201500008	44278
5	Sept	63602193010201500143	500

H2	Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;DA2,DA3,DA4,DA5;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; G1 to G11				
SI No.	SI No. and description of payment entry in this return	Month	Challan/Document Number	Challan/Document Date	Amount
1	G10-Other amounts paid - (Late Fee)	Sept	63602193010201500143	30/10/2015	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)

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 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') (Check if Yes)	No
I 1.4	If reply to anyone of the columns I1.1 & I1.2 above is 'Y' and I1.3 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

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

SI No.	Month	Apr	May	June	Jul	Aug	Sep
I 2.1	Value of exempted goods cleared	0	0	0	0	0	0
I 2.2	Value of exempted services provided	0	0	0	0	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0	0	0	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0	0	0	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	0	0	0	0

I3 CENVAT CREDIT TAKEN AND UTILISED

I3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-							
SI No.	Details of Credit	Apr	May	June	Jul	Aug	Sep
I 3.1.1	Opening Balance	66305	27970	575	0	0	0
I 3.1.2	Credit taken						
I 3.1.2.1	on inputs	0	10940	464	3131	447	447
I 3.1.2.2	on capital goods	0	0	0	0	0	0
I 3.1.2.3	on input services received directly	0	0	0	0	0	0
I 3.1.2.4	as received from Input Service Distributor	0	0	0	0	0	0
I 3.1.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
I 3.1.2.6	any other credit taken(please specify)	0	0	0	0	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	10940	464	3131	447	447
I 3.1.3	Credit Utilised						
I 3.1.3.1	for payment of Service Tax	38335	38335	1039	3131	447	447
I 3.1.3.2	for payment of Education Cess on taxable services	0	0	0	0	0	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0	0	0	0	0	0
I 3.1.3.4	for payment of excise or any other duty	0	0	0	0	0	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0	0	0	0	0
I 3.1.3.6	towards inter unit transfer to LTU	0	0	0	0	0	0
I 3.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0	0	0	0	0
I 3.1.3.8	for any other payments/adjustments/reversal (please specify)	0	0	0	0	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)	38335	38335	1039	3131	447	447
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)	27970	575	0	0	0	0
I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILISATION THEREOF-							
SI No.	Details of Credit	Apr	May	June	Jul	Aug	Sep
I 3.2.1	Opening Balance of Education Cess	1326	559	11	11	11	11

I 3.2.2	Credit of Education Cess taken						
I 3.2.2.1	on inputs	0	219	0	0	0	0
I 3.2.2.2	on capital goods	0	0	0	0	0	0
I 3.2.2.3	on input services received directly	0	0	0	0	0	0
I 3.2.2.4	as received from Input Service Distributor	0	0	0	0	0	0
I 3.2.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
I 3.2.2.6	for any other credit taken (please specify)	0	0	0	0	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	219	0	0	0	0
I 3.2.3	Credit of Education Cess Utilised						
I 3.2.3.1	for payment of Education Cess on goods & services	767	767	0	0	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	0	0	0	0
I 3.2.3.3	towards inter unit transfer to LTU	0	0	0	0	0	0
I 3.2.3.4	for any other payments/adjustments/reversal (please specify)	0	0	0	0	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)	767	767	0	0	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)	559	11	11	11	11	11
I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILIZATION THEREOF-							
SI No.	Details of Credit	Apr	May	June	Jul	Aug	Sep
I 3.3.1	Opening Balance of SHEC	663	280	6	6	6	6
I 3.3.2	Credit of SHEC Cess taken						
I 3.3.2.1	on inputs	0	109	0	0	0	0
I 3.3.2.2	on capital goods	0	0	0	0	0	0
I 3.3.2.3	on input services received directly	0	0	0	0	0	0
I 3.3.2.4	as received from Input Service Distributor	0	0	0	0	0	0
I 3.3.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
I 3.3.2.6	any other credit taken (please specify)	0	0	0	0	0	0
I	Total credit of SHEC taken	0	109	0	0	0	0

3.3.2.7	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)						
I 3.3.3	Credit of SHEC Utilised						
I 3.3.3.1	for payment of SHEC on goods & services	383	383	0	0	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	0	0	0	0
I 3.3.3.3	towards inter unit transfer to LTU	0	0	0	0	0	0
I 3.3.3.4	for any other payments/adjustments/reversal (please specify)	0	0	0	0	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)	383	383	0	0	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)	280	6	6	6	6	6

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	SAHARAD JAYANTILAL KADAKIA		
Place	SECUNDERABAD	Date	04/11/2015
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	



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