

## **SERVICE TAX RULES, 1994**

(Incorporating changes made till issuance of notification no 6/2017-Service Tax dated 30-1-2017)

In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules for the purpose of the assessment and collection of service tax, namely :-

### **1. Short title and commencement**

(1) These rules may be called the Service Tax Rules, 1994.

(2) They shall come into force on the 1-4- 1994.

### **2. Definitions**

(1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Finance Act, 1994 (32 of 1994);

(aa) "aggregator" means a person, who owns and manages a web based software application, and by means of the application and a communication device, enables a potential customer to connect with persons providing service of a particular kind under the brand name or trade name of the aggregator

“Provided that aggregator shall not include such person who enables a potential customer to connect with persons providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes subject to following conditions, namely:-

(a) the person providing services by way of renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes has a service tax registration under provision of these rules; and

(b) whole of the consideration for services provided by such service provider is received directly by such service provider and no amount, which forms part of the consideration of services of such service provider, is received by the aggregator directly from either recipient of the service or his representative.

Inserted vide Notification 2/2017-Service Tax .

(b) "assessment" includes self-assessment of service tax by the assessee, reassessment, provisional assessment, best judgment assessment and any order of assessment in which the tax assessed is nil; determination of the interest on the tax assessed or reassessed;

(bb) "banking company" has the meaning assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(bc) "body corporate" has the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956 (1 of 1956);

(bca) "brand name or trade name" means, a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as an invented word or writing, or a symbol, monogram, logo, label, signature, which is used for the purpose of indicating, or so as to indicate a connection, in the course of trade, between a service and some person using the name or mark with or without any indication of the identity of that person;

(bd) "financial institution" has the meaning assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);

(c)"Form" means a Form appended to these rules;

(cla) "goods carriage" has the meaning assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(cba) "Half year" means the period between 1st April to 30th September or 1st October to 31st March of a financial year;

(cb) "input service distributor" has the meaning assigned to it in clause (m) of rule (2) of the CENVAT Credit Rules,2004.

(cba)"insurance agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938);

(cc) "large taxpayer" shall have the meaning assigned to it in the Central Excise Rules, 2002.

(cca) "legal service" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(ccb) "life insurance business" has the meaning assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(ccba) "non-assesse online recipient" means Government, a local authority, a governmental authority or an individual receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory;

Explanation.- For the purposes of this clause, "governmental authority" means an authority or a board or any other body :

(i) set up by an Act of Parliament or a State legislature; or (ii) established by Government,

with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution; (Inserted vide Notification 48/2016-Service Tax).

(ccc) "non banking financial company" has the meaning assigned to it in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);]

‘(ccd) "online information and database access or retrieval services" means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human

intervention, and impossible to ensure in the absence of information technology and includes electronic services such as,-

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music, etc.);
- (vi) digital data storage; and
- (vii) online gaming;“(Substituted vide Notification 48/2016-Service Tax)

(cd) "partnership firm" includes a limited liability partnership;

(d) "person liable for paying service tax", -

(i) in respect of the taxable services notified under sub-section (2) of section 68 of the Act, means,-

(A) in relation to service provided or agreed to be provided by an insurance agent to any person carrying on the insurance business, the recipient of the service.

(AA) in relation to service provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company, the recipient of the service;

(AAA) in relation to service provided or agreed to be provided by a person involving an aggregator in any manner, the aggregator of the service:

Provided that if the aggregator does not have a physical presence in the taxable territory, any person representing the aggregator for any purpose in the taxable territory shall be liable for paying service tax;

Provided further that if the aggregator does not have a physical presence or does not have a representative for any purpose in the taxable territory, the aggregator shall appoint a person in the taxable territory for the purpose of paying service tax and such person shall be liable for paying service tax.

(B) in relation to service provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,-

(I) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(II) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(III) any co-operative society established by or under any law;

(IV) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(V) any body corporate established, by or under any law; or

(VI) any partnership firm whether registered or not under any law including association of persons;

any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage:

Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.

(C) in relation to service provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory, the recipient of such service;

(D) in relation to service provided or agreed to be provided by,-

(I) an arbitral tribunal, or

(II) an individual advocate or a firm of advocates by way of legal services other than representational services by senior advocates;; inserted vide Notification 33/2016-Service Tax.

“(DD) in relation to service provided or agreed to be provided by a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, and the senior advocate is providing such services, the recipient of such services, which is the business entity who is litigant, applicant, or petitioner, as the case may be”inserted vide Notification 33/2016-Service Tax.

(E) in relation to [\*\*\*] services provided or agreed to be provided by Government or local authority except,-

(a) renting of immovable property, and

(b) services specified sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994,

to any business entity located in the taxable territory, the recipient of such service;

(EE) in relation to service provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate, the recipient of such service;

(EEA)Omitted (vide Notification 19/2016-Service Tax)

(EEB) in relation to service provided or agreed to be provided by a selling or marketing agent of lottery tickets to a lottery distributor or selling agent, the recipient of the service;

“(EEC) in relation to services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, the person in India who complies with sections 29, 30 or 38 read with section 148 of the Customs Act, 1962 (52 of 1962) with respect to such goods;

Inserted vide Notification 2/2017-Service Tax.

(F) in relation to services provided or agreed to be provided by way of:-

(a) renting of a motor vehicle designed to carry passengers, to any person who is not engaged in a similar business; or

(b) supply of manpower for any purpose or security services; or

(c) service portion in execution of a works contract-

by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as a body corporate, located in the taxable territory, both the service provider and the service recipient to the extent notified under sub-section (2) of section 68 of the Act, for each respectively.

(G) in relation to any taxable service other than online information and database access or retrieval services (Inserted vide Notification 48/2016-Service Tax) provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory, the recipient of such service;

(H) in relation to services provided or agreed to be provided by way of online information and database access or retrieval services, by any person located in a non-taxable territory and received by any person in the taxable territory other than non-assesse online recipient, recipient of such service (Inserted vide Notification 48/2016-Service Tax)

(ii) in a case other than sub-clause (i), means the provider of service.

Provided that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, provider of service located in a non-taxable territory shall be the person liable for paying service tax:

Provided further that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, an intermediary located in the non-taxable territory including an electronic platform, a broker, an agent or any other person, by whatever name called, who arranges or facilitates provision of such service but does not provide the main service on his account shall be deemed to be receiving such services from the service provider in non-taxable territory and providing such services to the non-assesse online recipient except when such intermediary satisfies all the following conditions, namely :-

(a) the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question, its supplier in non-taxable territory and the service tax registration number of the supplier in taxable territory;

(b) the intermediary involved in the supply does not authorise the charge to the customer or take part in its charge i.e. intermediary neither collects or processes payment in any

manner nor is responsible for the payment between the non-assesse online recipient and the supplier of such services;

(c) the intermediary involved in the supply does not authorise delivery;

(d) the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the service provider:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, any person located in taxable territory representing such service provider for any purpose in the taxable territory shall be the person liable for paying service tax:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, if the service provider does not have a physical presence or does not have a representative for any purpose in the taxable territory, the service provider may appoint a person in the taxable territory for the purpose of paying service tax and such person shall be liable for paying service tax:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by any person located in the taxable territory, person receiving such services shall be deemed to be located in the taxable territory if any two of the following non contradictory conditions are satisfied, namely :-

(a) the location of address presented by the service recipient via internet is in taxable territory;

(b) the credit card or debit card or store value card or charge card or smart card or any other card by which the service recipient settles payment has been issued in the taxable territory;

(c) the service recipient's billing address is in the taxable territory;

(d) the internet protocol address of the device used by the service recipient is in the taxable territory; (e) the service recipient's bank in which the account used for payment is maintained is in the taxable territory;

(f) the country code of the subscriber identity module (SIM) card used by the service recipient is of taxable territory;

(g) the location of the service recipient's fixed land line through which the service is received by the person, is in taxable territory:

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assesse online recipient, a person receiving such services shall be deemed to be a non-assesse online recipient, if such person does not have service tax registration under these rules.:(Inserted vide Notification 48/2016-Service Tax)

(dd) "place of provision" shall be the place as determined by Place of Provision of Services Rules 2012;

(e) "quarter" means the period between 1st January to 31st March or 1st April to 30th June or 1st July to 30th September or 1st October to 31st December of a financial year;

(f) "renting of immovable property" means any service provided or agreed to be provided by renting of immovable property or any other service in relation to such renting.

(fa) "security services" means services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity;

(g) "supply of manpower" means supply of manpower, temporarily or otherwise, to another person to work under his superintendence or control.

(2) All words and expressions used but not defined in these rules but defined in the Central Excise Act, 1944 (1 of 1944) 13[and the rules made thereunder shall have the meanings assigned to them in that Act and rules.]

**3. Appointment of officers** - The Central Board of Excise and Customs may appoint such Central Excise Officers as it thinks fit for exercising the powers under Chapter V of the Act within such local limits as it may assign to them as also specify the taxable service in relation to which any such Central Excise Officers shall exercise his powers.

#### **4. Registration**

(1) Every person liable for paying the service tax shall make an application to the [concerned Superintendent of Central Excise] in Form ST-1 for registration within a period of thirty days from the date on which the service tax under section [66B]of the Finance Act, 1994(32 of 1994) is levied:

Provided that where a person commences the business of providing a taxable service after such service has been levied, he shall make an application for registration within a period of thirty days from the date of such commencement:

[Provided further that a person liable for paying the service tax in the case of taxable services referred to in sub-section (4) or sub-section (5) of section 66 of the Finance Act, 1994 (32 of 1994) may make an application for registration on or before the 31st day of December, 1998:]

[Provided also that a person liable for paying the service tax in the case of taxable services referred to in sub-clause (zpz) of clause (105) of section 65 of the Act may make an application for registration on or before the [31st day of March, 2005.]

“Provided also that a person located in non taxable territory liable for paying the service tax in the case of online information and database access or retrieval services may make an application for registration in form ST-1A for registration within a period of thirty days from the date on which the service tax under section 66B of the Act is levied or the person located in non taxable territory has commenced supply of taxable services in the taxable territory in India and notwithstanding anything contrary in these rules, the registration shall be deemed to be granted in form ST-2A from the date of receipt of the application.; “(Inserted vide Notification 48/2016-Service Tax)

(1A) Omitted

(2)[\* \* \*] Where a person, liable for paying service tax on a taxable service,

(i) provides such service from more than one premises or offices; or

(ii) receives such service in more than one premises or offices; or,

(iii) is having more than one premises or offices, which are engaged in relation to such service in any other manner, making such person liable for paying service tax,

and has centralised billing system or centralised accounting system in respect of such service, and such centralised billing or centralised accounting systems are located in one or more premises, he may, at his option, register such premises or offices from where centralised billing or centralised accounting systems are located.

(3)The registration under sub-rule (2), shall be granted by the [Principal Commissioner or Commissioner of Central Excise, as the case may be ] in whose jurisdiction the premises or offices, from where centralised billing or accounting is done, are located:

Provided that nothing contained in this sub-rule shall have any effect on the registration granted to the premises or offices having such centralised billing or centralised accounting systems, prior to the 2nd day of November, 2006.]

(3A) Where an assessee is providing a taxable service from more than one premises or offices, and does not have any centralized billing systems or centralized accounting systems, as the case may be, he shall make separate applications for registration in respect of each of such premises or offices to the jurisdictional Superintendent of Central Excise.

(4) Where an assessee is providing more than one taxable service, he may make a single application, mentioning therein all the taxable services provided by him, to the concerned Superintendent of Central Excise.

(5) The Superintendent of Central Excise shall after due verification of the application form [or an intimation under sub-rule (5A), as the case may be,] grant a certificate of registration in Form ST-2 within seven days from the date of receipt of the application[or the intimation.] If the registration certificate is not granted within the said period, the registration applied for shall be deemed to have been granted.

[(5A) Where there is a change in any information or details furnished by an assessee in Form ST-1 at the time of obtaining registration or he intends to furnish any additional information or detail, such change or information or details shall be intimated, in writing, by the assessee, to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, within a period of thirty days of such change.

(6) Where a registered assessee transfers his business to another person, the transferee shall obtain a fresh certificate of registration.

(7) Every registered assessee, who ceases to provide the taxable service for which he is registered, shall surrender his registration certificate immediately to the Superintendent of Central Excise.

(8) On receipt of the certificate under sub-rule (7), the Superintendent of Central Excise shall ensure that the assessee has paid all monies due to the Central Government under the



provisions of the Act, and the rules and the notifications issued thereunder, and thereupon cancel the registration certificate.

(9) The registration granted under this rule shall be subject to such conditions, safeguards and procedure as may be specified by an order issued by the Board.

**4A. Taxable service to be provided or credit to be distributed on invoice, bill or challan**

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(1) Every person providing taxable service[, not later than [thirty] days from the date of [completion] of such taxable service or receipt of any payment towards the value of such taxable service, whichever is earlier, shall issue an invoice, a bill or, as the case may be, a challan signed by such person or a person authorized by him in respect such taxable service provided or [agreed] to be provided and such invoice, bill or, as the case may be, challan shall be serially numbered and shall contain the following, namely :-

(i) the name, address and the registration number of such person;

(ii) the name and address of the person receiving taxable service;

(iii) description and value of taxable service provided or agreed to be provided; and

(iv) the service tax payable thereon.

[Provided that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company providing service [to any person], an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, and whether or not containing address of the person receiving taxable service but containing other information in such documents as required under this sub-rule:]

[Provided further that in case the provider of taxable service is a goods transport agency, providing service to any person, in relation to transport of goods by road in a goods carriage, an invoice, a bill or, as the case may be, a challan shall include any document, by whatever name called, which shall contain the details of the consignment note number and date, gross weight of the consignment and also contain other information as required under this sub-rule.]

[Provided also that in case of continuous supply of service, every person providing such taxable service shall issue an invoice, bill or challan, as the case may be, within [thirty] days of the date when each event specified in the contract, which requires the service receiver to make any payment to service provider, is completed.]

[Omitted]

[Provided also that in case the provider of taxable service is a banking company or a financial institution including a non-banking financial company, or any other body corporate or any other person, providing service to any person, in relation to banking and other financial services, the period within which the invoice, bill or challan, as the case may be is to be issued, shall be forty-five days:]

[Provided that in case the provider of taxable service is providing the service of transport of passenger, an invoice, a bill or as the case may be, challan shall include ticket in any form by whatever name called and whether or not containing registration number of the provider of service and address of the recipient of service but containing other information in such documents as required under this sub-rule.]

[Provided also that wherever the provider of taxable service receives an amount upto rupees one thousand in excess of the amount indicated in the invoice and the provider of taxable service has opted to determine the point of taxation based on the option as given in Point of Taxation Rules, 2011, no invoice is required to be issued to such extent;]

“Provided also that in case of online information and database access or retrieval services provided or agreed to be provided in taxable territory by a person located in the non taxable territory, an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered, but containing name and address of the person receiving taxable service to the extent available and other information in such documents as required under this sub-rule” Inserted vide Notification 48/2016- Service Tax

(2) Every input service distributor distributing credit of taxable services shall, in respect of credit distributed, issue an invoice, a bill or, as the case may be, a challan signed by such person or a person authorized by him, for each of the recipient of the credit distributed, and such invoice, bill or, as the case may be, challan shall be serially numbered and shall contain the following namely:-

- (i) the name, address and registration number of the person providing input services and the serial number and date of invoice, bill, or as the case may be, challan issued under sub-rule (1);
- (ii) the name and address of the input service distributor;
- (iii) the name and address of the recipient of the credit distributed;
- (iv) the amount of the credit distributed.

[Provided that in case the input service distributor is an office of a banking company or a financial institution including a non-banking financial company providing service to any person an invoice, a bill or, as the case may be, challan shall include any document, by whatever name called, whether or not serially numbered but containing other information in such documents as required under this sub-rule:]

**4B. Issue of consignment note.**- Any goods transport agency which provides service in relation to transport of goods by road in a goods carriage shall issue a consignment note to the recipient of service:

Provided that where any taxable service in relation to transport of goods by road in a goods carriage is wholly exempted under section 93 of the Act, the goods transport agency shall not be required to issue the consignment note [to the recipient of service].

Explanation.- For the purposes of this rule and the second proviso to rule 4A, "consignment note" means a document, issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage

in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency.

**4C. Authentication by digital signature** - (1) Any invoice, bill or challan issued under rule 4A or consignment note issued under rule 4B may be authenticated by means of a digital signature.

Provided that a person located in non-taxable territory providing online information and database access or retrieval services to a non-assessee online recipient located in taxable territory may issue online invoices not authenticated by means of a digital signature for a period upto 31st January, 2017'

Inserted vide Notification 53/2016-Service Tax

(2) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by any person issuing digitally signed invoices.]

## **5. Records –**

(1)The records including computerized data as maintained by an assessee in accordance with the various laws in force from time to time shall be acceptable.

(2) Every assessee shall furnish to the Superintendent of Central Excise at the time of filing of return for the first time or the 31st day of January, 2008, whichever is later, a list in duplicate, of-

(i) all the records prepared or maintained by the assessee for accounting of transactions in regard to,-

[(a) providing of any service;]

(b) receipt or procurement of input services and payment for such input services;

(c) receipt, purchase, manufacture, storage, sale, or delivery, as the case may be, in regard of inputs and capital goods;

(d) other activities, such as manufacture and sale of goods, if any.

(ii) all other financial records maintained by him in the normal course of business.

(3) All such records shall be preserved at least for a period of five years immediately after the financial year to which such records pertain.

(4)Records under this rule may be preserved in electronic form and every page of the record so preserved shall be authenticated by means of a digital signature.

(5) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by an assessee preserving digitally signed records. Explanation For the purposes of rule 4C and sub-rule (4) and (5) of this rule,-

(i) The expression "authenticate" shall have the same meaning as assigned in the Information Technology Act, 2000 (21 of 2000).

(ii) The expression "digital signature" shall have the meaning as defined in the Information Technology Act, 2000 (21 of 2000) and the expression "digitally signed" shall be construed accordingly.]

**5A. Access to a registered premises.** (1) An officer authorised by the [Principal Commissioner or Commissioner] in this behalf shall have access to any premises registered under these rules for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every assessee, shall, on demand make available to the officer empowered under sub-rule (1) or the audit party deputed by the Commissioner or the Comptroller and Auditor General of India, or a cost accountant or chartered accountant nominated under section 72A of the Finance Act, 1994,-

(i) the records maintained or prepared by him in terms of sub-rule (2) of rule 5;

(ii) the cost audit reports, if any, under section 148 of the Companies Act, 2013 (18 of 2013); and

(iii) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961 (43 of 1961),

for the scrutiny of the officer or the audit party, or the cost accountant or chartered accountant, within the time limit specified by the said officer or the audit party or the cost accountant or chartered accountant, as the case may be.

**5B. Omitted.**

## **6. Payment of service tax**

(1) The service tax shall be paid to the credit of the Central Government,-

(i) by the 6th day of the month, if the duty is deposited electronically through internet banking; and

(ii) by the 5th day of the month, in any other case,

immediately following the calendar month in which the service is deemed to be provided as per the rules framed in this regard:

Provided that where the [assessee is a one person company whose aggregate value of taxable services provided from one or more premises is fifty lakh rupees or less in the previous financial year, or is an individual or proprietary firm or partnership firm or Hindu Undivided Family], inserted vide Notification 19/2016-service tax the service tax shall be paid to the credit of the Central Government by the 6th day of the month if the duty is deposited electronically through internet banking, or, in any other case, the 5th day of the month, as the case may be, immediately following the quarter in which the service is deemed to be provided as per the rules framed in this regard :

[Omitted]

[Provided further that the service tax on the service deemed to be provided in the month of March, or the quarter ending in March, as the case may be, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year.]

[Omitted]

[Provided also that in case of such individuals, partnership firms and one person companies whose (substituted vide Notification 19/2016-Service Tax ) aggregate value of taxable services provided from one or more premises is fifty lakh rupees or less in the previous financial year, the service provider shall have the option to pay tax on taxable services provided or [agreed] to be provided by him up to a total of rupees fifty lakhs in the current financial year, by the dates specified in this sub-rule with respect to the month or quarter, as the case may be, in which payment is received.]

[Provided also that in the case of an assessee in the [State of Tamil Nadu State of Tamil Nadu and the Union Territory of Puducherry (except Mahe& Yanam)], the service tax payable for the month of November, 2015, shall be paid to the credit of the Central Government by the 20th day of December, 2015.]

[Explanation - Omitted.]

Provided also that in case of online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by non-assessee online recipient, the service tax payable for the month of December, 2016 and January, 2017, shall be paid to the credit of the Central Government by the 6th day of March, 2017.

Inserted vide Notification 6/2017-Service Tax.

[(1A) Without prejudice to the provisions contained in sub-rule (1), every person liable to pay service tax, may, on his own volition, pay an amount as service tax in advance, to the credit of the Central Government and adjust the amount so paid against the service tax which he is liable to pay for the subsequent period:

Provided that the assessee shall,-

- (i) intimate the details of the amount of service tax paid in advance, to the jurisdictional Superintendent of Central Excise within a period of fifteen days from the date of such payment; and
- (ii) indicate the details of the advance payment made, and its adjustment, if any in the subsequent return to be filed under section 70 of the Act.]

[(2) Every assessee shall electronically pay the service tax payable by him, through internet banking:

Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction, may for reasons to be recorded in writing, allow the assessee to deposit the service tax by any mode other than internet banking.]

(2A) For the purpose of this rule, if the assessee deposits the service tax by cheque, the date of presentation of cheque to the bank designated by the Central Board of Excise and Customs

for this purpose shall be deemed to be the date on which service tax has been paid subject to realization of that cheque.

(3) Where an assessee has issued an invoice, or received any payment, against a service to be provided which is not so provided by him either wholly or partially for any reason, [or where the amount of invoice is renegotiated due to deficient provision of service, or any terms contained in a contract], the assessee may take the credit of such excess service tax paid by him, if the assessee.-

(a) has refunded the payment or part thereof, so received for the service provided to the person from whom it was received; or]

(b) has issued a credit note for the value of the service not so provided to the person to whom such an invoice had been issued.

(4)Where an assessee is, for any reason, unable to correctly estimate, on the date of deposit, the actual amount payable for any particular month or quarter, as the case may be, he may make a request in writing to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, giving reasons for payment of service tax on provisional basis and the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, on receipt of such request, may allow payment of service tax on provisional basis on such value of taxable service as may be specified by him and the provisions of the [Central Excise Rules, 2002](inserted vide Notification 19/2016 – Service Tax) , relating to provisional assessment, except so far as they relate to execution of bond, shall, so far as may be, apply to such assessment.]

(4A)Notwithstanding anything contained in sub-rule (4), where an assessee has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, the assessee may adjust such excess amount paid by him against his service tax liability for the succeeding month or quarter, as the case may be.

(4B)The adjustment of excess amount paid, under sub-rule (4A), shall be subject to the condition that the excess amount paid is on account of reasons not involving interpretation of law, taxability, [\*\*\*] valuation or applicability of any exemption notification.

(4C)Notwithstanding anything contained in sub-rules (4), (4A) and (4B), where the person liable to pay service tax in respect of service of renting of immovable property has paid to the credit of Central Government any amount in excess of the amount required to be paid towards service tax liability for a month or quarter, as the case may be, on account of non-availment of deduction of property tax paid in terms of notification No. 29/2012-Service Tax , dated the 20th June, 2012, from the gross amount charged for renting of the immovable property for the said period at the time of payment of service tax, the assessee may adjust such excess amount paid by him against his service tax liability within one year from the date of payment of such property tax and the details of such adjustment shall be intimated to the Superintendent of Central Excise having jurisdiction over the service provider within a period of fifteen days from the date of such adjustment.

(5)Where an assessee under sub-rule (4) requests for a provisional assessment he shall file a statement giving details of the difference between the service tax deposited and the service

tax liable to be paid for each month in a memorandum in Form ST-3A accompanying the quarterly or half yearly return, as the case may be.

(6)Where the assessee submits a memorandum in Form ST-3A under sub-rule (5), it shall be lawful of the [Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be,] to complete the assessment, wherever he deems it necessary, after calling such further documents or records as he may consider necessary and proper in the circumstances of the case.

Explanation. For the purposes of this rule and rule 7, "Form TR-6" means a memorandum or challan referred to in rule 92 of the Treasury Rules of the Central Government.

(6A) [\*\*\*]

(7)The person liable for paying the service tax in relation to the services [of booking of tickets for travel by air] provided by an air travel agent, shall have the option, to pay an amount calculated at the rate of [0.7%] of the basic fare in the case of domestic bookings, and at the rate of [1.4%] of the basic fare in the case of international bookings, of passage for travel by air, during any calendar month or quarter, as the case may be, towards the discharge of his service tax liability instead of paying service tax [at the rate of specified in Section 66B of Chapter V of the Act] and the option, once exercised, shall apply uniformly in respect of all the bookings of passage for travel by air made by him and shall not be changed during a financial year under any circumstances.

Explanation - For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airline.

(7A)An insurer carrying on life insurance business shall have the option to pay tax:

(i) on the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of policy holder, if such amount is intimated to the policy holder at the time of providing of service;

(ia) in case of single premium annuity policies other than (i) above, 1.4 per cent. of the single premium charged from the policy holder;Inserted vide Notification 19/2016-Service Tax

(ii) in all other cases, [3.5 per cent.] of the premium charged from policy holder in the first year and [1.75 per cent.] of the premium charged from policy holder in the subsequent years;]

towards the discharge of his service tax liability instead of paying service tax at the rate specified in section [66B]of Chapter V of the said Act:

Provided that such option shall not be available in cases where the entire premium paid by the policy holder is only towards risk cover in life insurance.]

(7B)The person liable to pay service tax in relation to purchase or sale of foreign currency, including money changing, shall have the option to pay an amount calculated at the following rate towards discharge of his service tax liability instead of paying service tax at the rate specified in section 66B of Chapter V of the Act, namely :

(a) [0.14] per cent. of the gross amount of currency exchanged for an amount upto rupees 100,000, subject to the minimum amount of [rupees 35]; and

(b) rupees [140 and 0.07] per cent. of the gross amount of currency exchanged for an amount of rupees exceeding rupees 100,000 and upto rupees 10,00,000; and

(c) rupees [770 and 0.014] per cent. of the gross amount of currency exchanged for an amount of rupees exceeding 10,00,000, subject to maximum amount of rupees 7000:

Provided that the person providing the service shall exercise such option for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

[\*\*\*\*\*]

[(7C) The distributor or selling agent, liable to pay service tax for the taxable service of promotion, marketing, organising or in any other manner assisting in organising lottery, shall have the option to pay an amount at the rate specified in column (2) of the Table given below, subject to the conditions specified in the corresponding entry in column (3) of the said Table, instead of paying service tax at the rate specified in section 66B of Chapter V of the said Act] :

**Table**

<b>Sl. No.</b>	<b>Rate</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Rs [8200] on every Rs 10 Lakh (or part of Rs 10 Lakh) of aggregate face value of lottery tickets printed by the organising State for a draw	If the lottery or lottery scheme is one where the guaranteed prize payout is more than 80%
2.	Rs [12800/-] on every Rs 10 Lakh (or part of Rs 10 Lakh) of aggregate face value of lottery tickets printed by the organising State for a draw	If the lottery or lottery scheme is one where the guaranteed prize payout is less than 80%

Provided that in case of online lottery, the aggregate face value of lottery tickets for the purpose of this sub-rule shall be taken as the aggregate value of tickets sold, and service tax shall be calculated in the manner specified in the said Table.

Provided further that the distributor or selling agent shall exercise such option within a period of one month of the beginning of each financial year and such option shall not be withdrawn during the remaining part of the financial year.

Provided also that the distributor or selling agent shall exercise such option for financial year 2010-11, within a period of one month of the publication of this sub-rule in the Official Gazette or, in the case of new service provider, within one month of providing of such service and such option shall not be withdrawn during the remaining part of that financial year.



Explanation.- For the purpose of this sub-rule-

(i) [\*\*\*]

(ii) "draw" shall have the meaning assigned to it in clause (d) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1st April, 2010.

(iii) "online lottery" shall have the meaning assigned to it in clause (e) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1st April, 2010.

(iv) "organising state" shall have the meaning assigned to it in clause (f) of the rule 2 of the Lottery (Regulation) Rules, 2010 notified by the Government of India in the Ministry of Home Affairs published in the Gazette of India, Part-II, Section 3, Sub-section (i) vide number G.S.R. 278(E) dated 1st April, 2010.]

(7D)The person liable for paying the service tax under sub-rule (7), (7A), (7B) or (7C) of rule 6, shall have the option to pay such amount as determined by multiplying total service tax liability calculated under sub-rule (7), (7A), (7B) or (7C) of rule 6 by ("effective rate of Swachh Bharat Cess)Inserted vide Notification 31/2016 and dividing the product by (rate of service tax specified in section 66B)Inserted vide Notification 31/2016, of the Finance Act, 1994, during any calendar month or quarter, as the case may be, towards the discharge of his liability for Swachh Bharat Cess instead of paying Swachh Bharat Cess at the rate specified in sub-section (2) of section 119 of the Finance Act, 2015 (20 of 2015) read with notification No.22/2015-Service Tax, dated the 6th November, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 843 (E), dated the 6th November, 2015, and the option under this sub-rule once exercised, shall apply uniformly in respect of such services and shall not be changed during a financial year under any circumstances.

(7E) The person liable for paying the service tax under sub-rule (7), (7A), (7B) or (7C) of rule 6, shall have the option to pay such amount as determined by multiplying totalservice tax liability calculated under sub-rule (7), (7A), (7B) or (7C) of rule 6 by effective rate of Krishi Kalyan Cess and dividing the product by rate of service tax specified in section 66B of the Finance Act, 1994, during any calendar month or quarter, as the case may be, towards the discharge of his liability for Krishi Kalyan Cess instead of paying Krishi Kalyan Cess at the rate specified in sub-section (2) of section 161 of the Finance Act, 2016 (28 of 2016) and the option under this sub-rule once exercised, shall apply uniformly in respect of such services and shall not be changed during a financial year under any circumstances."Inserted vide Notification 31/2016-Service Tax

(8)Omitted.

(9) Omitted.

**6A. Export of services.-** (1) The provision of any service provided or agreed to be provided shall be treated as export of service when,-

- (a) the provider of service is located in the taxable territory,
- (b) the recipient of service is located outside India,
- (c) the service is not a service specified in the section 66D of the Act,
- (d) the place of provision of the service is outside India,
- (e) the payment for such service has been received by the provider of service in convertible foreign exchange, and
- (f) the provider of service and recipient of service are not merely establishments of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of section 65B of the Act

(2) Where any service is exported, the Central Government may, by notification, grant rebate of service tax or duty paid on input services or inputs, as the case may be, used in providing such service and the rebate shall be allowed subject to such safeguards, conditions and limitations, as may be specified, by the Central Government, by notification.

## **7. Returns**

(1) Every assessee shall submit a half yearly return in Form 'ST-3' or 'ST-3A' or ST-3C, (Inserted vide Notification 48/2016 –Service tax) as the case may be, along with a copy of the Form TR-6, in triplicate for the months covered in the half-yearly return.

(2) Every assessee shall submit the half yearly return by the 25th of the month following the particular half-year.

[Provided that the Form 'ST-3' required to be submitted by the 25th day of October, 2012 shall cover the period between 1st April to 30th June, 2012 only:]

[Provided further that the Form ST-3 for the period between the 1st day of July 2012 to the 30th day of September 2012, shall be submitted by the 25th day of March, 2013.]

(3) Every assessee shall submit the half-yearly return electronically.

(3A) Notwithstanding anything contained in sub-rule (1), every assessee shall submit an annual return for the financial year to which the return relates, in such form and manner as may be specified in the notification in the Official Gazette by the Central Board of Excise and Customs, by the 30th day of November of the succeeding financial year; Inserted vide Notification 19/2016-Service Tax.

(3B) The Central Government may, subject to such conditions or limitations, specify by notification an assessee or class of assessee who may not be required to submit the annual return referred to in sub-rule (3A). Inserted vide Notification 19/2016-Service Tax

(4) The Central Board of Excise and Customs may, by an order extend the period referred to in [sub-rules (2) and (3A)] (substituted vide Notification 19/2016-service Tax) by such period as deemed necessary under circumstances of special nature to be specified in such order.

### **7A. Returns in case of taxable service provided by goods transport operators and clearing and forwarding agents :**

Notwithstanding anything contained in rule 7, an assessee, in case of service provided by -

(a) goods transport operator for the period commencing on and from the 16th day of November, 1997 to 2nd day of June, 1998; and

(b) clearing and forwarding agents for the period commencing on and from the 16th day of July, 1997 to 16th day of October, 1998,

shall furnish a return within a period of six months from the 13th day of May, 2003, in Form 'ST-3B' alongwith copy of Form TR-6 in triplicate, failing which the interest and penal consequences as provided in the Act shall follow .

**7B. Revision of Return**– (1) An assessee may submit a revised return, in Form ST-3, in triplicate, to correct a mistake or omission, within a period of [ninety days] from the date of submission of the return under rule 7.

(2) An assessee who has filed the annual return referred to in sub-rule (3A) of rule 7 by the due date may submit a revised return within a period of one month from the date of submission of the said annual return;Inserted vide Notification 19/2016-Service Tax

Explanation.- Where an assessee submits a revised return, the 'relevant date' for the purpose of recovery of service tax, if any, under section 73 of the Act shall be the date of submission of such revised return.

**7C. Amount to be paid for delay in furnishing the prescribed return.-**

(1) Where the return prescribed under rule 7 is furnished after the date prescribed for submission of such return, the person liable to furnish the said return shall pay to the credit of the Central Government, for the period of delay of-

(i) fifteen days from the date prescribed for submission of such return, an amount of five hundred rupees;

(ii) beyond fifteen days but not later than thirty days from the date prescribed for submission of such return, an amount of one thousand rupees; and

(iii) beyond thirty days from the date prescribed for submission of such return an amount of one thousand rupees plus one hundred rupees for every day from the thirty first day till the date of furnishing the said return:

(2) Where the annual return referred to in sub-rule (3A) of rule 7 is filed by the assessee after the due date, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day for the period of delay in filing of such return, subject to a maximum of twenty thousand rupees.Inserted vide Notification 19/2016-Service Tax.

Provided that the total amount payable in terms of this rule, for delayed submission of return, shall not exceed the amount specified in section 70 of the Act:

Provided further that where the assessee has paid the amount as prescribed under this rule for delayed submission of return, the proceedings, if any, in respect of such delayed submission of return shall be deemed to be concluded.

[Provided also that where the gross amount of service tax payable is nil, the Central Excise officer may, on being satisfied that there is sufficient reason for not filing the return, reduce or waive the penalty].

Explanation .- It is hereby declared that any pending proceedings under section 77 for delayed submission or non-submission of return that has been initiated before the date on which the Finance Bill, 2007 receives the assent of the President, shall also be deemed to be concluded if the amount specified for delay in furnishing the return is paid by the assessee within sixty days from the date of assent to the said Finance Bill.

#### **8. Form of Appeals to [Commissioner] of Central Excise (Appeals).**

(1)An appeal under Section 85 of the Act to the [Commissioner] of Central Excise (Appeals) shall be in Form ST-4.

(2)The appeal shall be filed in duplicate and shall be accompanied by a copy of order appealed against.

#### **9. Form of appeals to Appellate Tribunal. -**

(1)An appeal under sub-section (1) of section 86 of the Act to the Appellate Tribunal shall be made in Form ST-5 in quadruplicate and shall be accompanied by a copy of the Order appealed against (one of which shall be a certified copy).

(2)An appeal under sub-section (2) of section 86 of the Act to the Appellate Tribunal shall be made in Form ST-7 in quadruplicate and shall be accompanied by a copy of the order of the [Principal Commissioner or Commissioner of Central Excise as the case may be] (one of which shall be a certified copy) and a copy of the order passed by the Central Board of Excise and Customs directing the [Principal Commissioner or Commissioner of Central Excise as the case may be ] to apply to the Appellate Tribunal.

(2A)An appeal under sub-section (2A) of section 86 of the Act to the Appellate Tribunal shall be made in Form ST-7 in quadruplicate and shall be accompanied by a copy of the order of the Commissioner of Central Excise (Appeals) (one of which shall be a certified copy) and a copy of the order passed by the[Principal Commissioner or Commissioner of Central Excise as the case may be] directing the Assistant Commissioner of Central Excise or as the case may be, the Deputy Commissioner of Central Excise to apply to the Appellate Tribunal; and

(3)A memorandum of cross-objections under sub-section (4) of section 86 of the Act, shall be made in form ST-6 in quadruplicate.

#### **10. Procedure and facilities for large taxpayer.-**

Notwithstanding anything contained in these rules, the following shall apply to a large taxpayer,-

(1) A large taxpayer shall submit the returns, as prescribed under these rules, for each of the registered premises.

Explanation: A large taxpayer who has obtained a centralized registration under sub rule (2) of rule 4, shall submit a consolidated return for all such premises.

(2) A large taxpayer, on demand, may be required to make available the financial, stores and CENVAT credit records in electronic media, such as, compact disc or tape for the purposes of carrying out any scrutiny and verification, as may be necessary.

(3) A large taxpayer may, with intimation of at least thirty days in advance, opt out to be a large taxpayer from the first day of the following financial year.

(4) Any notice issued but not adjudged by any of the Central Excise officer administering the Act or rules made thereunder immediately before the date of grant of acceptance by the [Principal Chief Commissioner or Chief Commissioner of Central Excise, as the case may be] Large Taxpayer Unit, shall be deemed to have been issued by Central Excise officers of the said unit.

(5) Provisions of these rules, in so far as they are not inconsistent with the provisions of this rule shall mutatis mutandis apply in case of a large taxpayer

**11. Determination of rate of exchange.** The rate of exchange for determination of value of taxable service shall be the applicable rate of exchange as per the generally accepted accounting principles on the date when point of taxation arises in terms of the Point of Taxation Rules, 2011.

**12. Power to issue supplementary instructions.** The Board or the [Principal Chief Commissioner or Chief Commissioner, as the case may be] of Central Excise may issue instructions for any incidental or supplemental matters for the implementation of the provisions of the Act.

FORM ST- 1

[Application form for registration under Section 69 of the Finance Act, 1994 (32 of 1994)]

(Please tick appropriate box below)

New Registration

Amendments to information declared by the existing Registrant.

Registration Number in case of existing Registrant seeking Amendment -----

1. (a) Name of applicant

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(b) Address of the applicant


2. Details of Permanent Account Number (PAN) of the applicant

(a) Whether PAN has been issued by the Income Tax Department

--	--

Yes No

(b) If Yes, the PAN

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(c) Name of the applicant (as appearing in PAN)

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3. (a) Constitution of applicant (Tick as applicable)

(i) Proprietorship

(ii) Partnership







(c) In case of application for Centralized Registration, furnish address of all the premises from where taxable services are provided or intended to be provided (FORMAT AS PER 5(b) ABOVE)

(d) In case of application for Input Service Distributor, furnish address of all the premises to which credit of input services is distributed or intended to be distributed (FORMAT AS PER 5(b) ABOVE)

6. Address of the premises or office paying service tax under centralised billing or centralised accounting under sub-rule (2) and (3A) of rule 4 of the Service Tax Rules, 1994.

Address


7. Description of taxable services provided or to be provided by applicant

S.No	Description of taxable service( Choose from ANNEXURE)
(1)	(2)

8. Name, Designation and Address of the Authorized Signatory /Signatories:

DECLARATION

I, hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Registrant.

(a) For new Registration:

I would like to receive the Registration Certificate by mail / by hand/ E-MAIL

(b) For amendments to information pertaining to existing Registrant:

Date from which amendments are made:

( Self certified photocopy of Registration certificate is required to be enclosed)

Date:

(Signature of the applicant/authorized person with stamp)



Pin Code

--	--	--	--	--	--

Registered Physical Address

--

Country (Full Name):

--	--	--	--	--	--	--	--	--	--

(d) Postal Address Detail

[Complete this address if Postal Address is a Postal Box]

Postal Agency or

--	--	--	--	--	--	--	--

other Sub Unit (if applicable)

PO Box Private Bag Other PO Special Services Number

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Post Office

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Country Code 

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 Postal/Zip Code

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Registration Postal 

--	--

 Code

Country (Full Name):

--	--	--	--	--	--	--	--

(e) Applicant's Website's Uniform Resource Locators (URLs) through which taxable services are provided:

(i) .....

(ii) .....

(f) E-mail ID of the applicant:

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2. Details of registration/business identification number/any unique identification number in the country of incorporation of the applicant


2A. Name of the applicant (as appearing in above identification number)


3. Name, Address and Phone Number of Proprietor/Partner/Director

(i) Name


(ii) Address


(iii) Phone Number


(iv) e-mail ID


4. Category of Registrant

Person liable to pay service tax

Online information and database access or retrieval services provider whose aggregate value of such services provided in taxable territory in a financial year exceeds nine lakh rupees.



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(v) Phone Number


(vi) e-mail ID


DECLARATION I, \_ .....hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the Registrant. I would charge and collect service tax from the non-assesse online recipient located in taxable territory and deposit the same with Government of India through internet.

(a) For new Registration: I would like to receive the Registration Certificate by mail / by hand/ E-MAIL

(b) For amendments to information pertaining to existing Registrant: Date from which amendments are made:

Date.....

(Signature of the applicant/authorised person with stamp)

Place.....”;

Inserted vide Notification 48/2016-Service Tax.



(v) Block/Taluk/Sub-Division/Town

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(vi) Post office

--	--	--	--	--	--	--	--	--	--

(vii) City/District

--	--	--	--	--	--	--	--	--	--

(viii) State/Union Territory

--	--	--	--	--	--	--	--	--	--

(ix) PIN

Telephone Nos:

--	--	--	--	--	--	--	--	--	--

(x) E-mail Address

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#### 5. PREMISES CODE

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6\*. This certificate is issued incorporating the changes intimated by the applicant and the previous certificate of registration bearing Registration No.-----issued on -----  
---- stand cancelled.

[SL.NOS. 2, 3, 4 TO BE REPEATED FOR EVERY PREMISES BEING GRANTED A REGISTRATION UNDER THIS CERTIFICATE. PREMISES CODE IS GIVEN BY THE DEPARTMENT BASED ON THE COMMISSIONERATE+DIVISION+ RANGE+ SL NO]

Notes: 1. In case the registrant starts providing any other taxable service (other than those mentioned above), he shall intimate the department.

2. In case the registrant starts billing from other premises (other than those mentioned above), he shall intimate the department.

3. These intimations and any other information which registrant wishes to bring to the notice of the department can be submitted on-line by the registrant after logging on to web-site.



4. This registration certificate is not transferable.

5. List of Accounting Codes is enclosed. These may invariably be furnished in the challan at the time of making payment of service tax.

Place: .....

Name and signature of the Central

Excise Officer with official seal Date: .....

CC: (by e-mail) To-

(1) The Pay and Accounts Officer (Commissionerate Name)

(2) The Superintendent of Central Excise (Where premises are located).



Pin Code

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Registered Physical Address


Country (Full Name):

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3. This certificate is issued incorporating the changes intimated by the applicant and the previous certificate of registration bearing Registration Number \_\_\_\_\_ issued on \_\_\_\_\_ stand cancelled.

Place:

Date:

Name and Designation of the Central Excise Official with official sealCC : (by e-mail) to the Pay and Accounts Officer (Commissionerate Name)”;

Inserted vide Notification 48/2016-Service Tax

FORM-ST-3C

Return under section 70 of the Finance Act, 1994, read with rule 7 of Service Tax Rules, 1994 with respect to online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by any person located in the taxable territory

Part A – General Information

Supplier's STC number		
Name of the assessee		
Address of business applicant		
Name of the Authorised Representative in India filing the return		
Financial year		
Tax period (Tick the correct option)	April-September	October-March
Description of Taxable Service		Online information and database access or retrieval services

Part B – Value of taxable services and service tax payable

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
S. No.	Name of Service recipient (to the extent available)	Address of Service recipient (to the extent available)	Currency in which value of taxable service charged	Value of service in the currency mentioned in column 4	Is service recipient a non-assessee online recipient (Yes/No)	If reply in column 6 is no, service tax registration number of the service recipient in India	If reply in column 6 is yes, service tax payable [ @14% ] in rupees	If reply in column 6 is yes, Swachh Bharat Cess payable [ @0.5	If reply in column 6 is yes, KrishiKalyan Cess payable [ @0.5% ] in rupees  [col-4 * Col-5 *0.5%]

								[%] in rupees	
							[col-4 * Col-5 *14% ]	[col-4 * Col-5 *0.5% ]	
1.									
2.									
3.									

Note: “non-assesse online recipient” means Government, a local authority, a governmental authority or an individual receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.

#### Part C – Service Tax Payable

S.No	Tax	Amount in Indian Rupees
C1	Service Tax Payable	Total of values mentioned under Column 8 of table under Part-B
C2	Swachh Bharat Cess Payable	Total of values mentioned under Column 9 of table under Part-B
C3	KrishiKalyan Cess Payable	Total of values mentioned under Column 10 of table under Part-B

#### Part D – Service tax Paid in Advance

Amount of Service tax paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S.No	Challan No	Date	Amount
1			
2			
3			
..			

D1	Total Service tax paid in Advance	$\Sigma$
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Part E – Swachh Bharat Cess Paid in Advance

Amount of Swachh Bharat Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S.No	Challan No	Date	Amount
1			
2			
3			
E1	Total Swachh Bharat Cess paid in Advance		$\Sigma$

Part F – KrishiKalyan Cess Paid in Advance

Amount of KrishiKalyan Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S. No	Challan No	Date	Amount
1.			
2.			
3.			
F1	Total KrishiKalyan Cess Paid in Advance		$\Sigma$

Part G – Service Tax paid consequent to the point of taxation

Amount of service tax paid consequent to the point of taxation:

1.	2.	3.	4.
S.No	Challan No	Date	Amount
1.			
2.			
3.			
G1	Total service tax paid consequent to the point of taxation		$\Sigma$



	Paid									
J3	KrishiKalyan Cess Paid									F1 + II

Part K – Arrears, Interest, Penalty, any other amount etc. Paid

S.NO.	Month	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar	Total
K1	Arrears of Service tax paid							
K2	Amount collected as service tax and paid in terms of section 73A of Finance Act, 1994							
K3	Interest paid							
K4	Penalty paid							
K5	Amount of Late fee paid, if any.							
K6	Any other amount paid (please specify)							
K7	Total amount of service tax arrears, interest, penalty and any other amount , etc. made K7 = (K1+K2+K3+K4+K5+K6)							
K8	Arrears of Swachh Bharat Cess (SBC) paid							
K9	Amount collected as SBC and paid in terms of section 73A of Finance Act, 1994							
K10	Interest on SBC paid							
K11	Penalty on SBC paid							
K12	Total amount of SBC arrears, interest, penalty and any other amount , etc. made K12 = (K8+K9+K10+K11)							
K13	Arrears of KrishiKalyan Cess (KKC) paid							
K14	Amount collected as KKC and paid in terms of section 73A of Finance Act, 1994							
K15	Interest on KKC paid							
K16	Penalty on KKC paid							
K17	Total amount of KKC							



	arrears, interest, penalty and any other amount , etc. made K17 = (K13+K14+K15+K16)							
K18	Total Arrears of revenue K18 = (K7 +K12+K17)							

Part L – Challan details of payments made regarding Part K

1. S.No	2. Challan No	3. Date	4. Amount
1			
2			
3			
L1	Total amount Paid		Σ

Part M – 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. (b) I/We have assessed and paid the service tax as per 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. (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 the Service Tax Rules, 1994: (e) I have been authorised as the person to file the return on behalf of the service provider. Place: Date: (Name and Signature of Assesse or Authorised Signatory)”.

Inserted Vide Notification 48/2016-Service Tax.

“FORM ST-3”

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

(Please see the instructions carefully before filling the Form)

PART-A GENERAL INFORMATION

A1

ORIGINAL		REVISED	
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(Please tick whichever is applicable)

A2 STC Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

A3 Name of the assessee:


A4

Financial Year					-				
----------------	--	--	--	--	---	--	--	--	--

A5 Return for the period (Please tick the appropriate period)



A10 Assessee is liable to pay service tax on this taxable service as –

(Please tick the appropriate category)

A10.1 A Service Provider under Section 68(1)		A10.2 A Service Receiver under Section 68(2)	
A 10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)		A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	
A 10.5 If covered by A10.3 above, then the percentage of service tax Payable as provider of service		A10.6 If covered by A10.4 above, then the percentage of service tax Payable as recipient of service	

#### A11 EXEMPTIONS

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

#### A12 ABATEMENTS

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

#### A13 PROVISIONAL ASSESSMENT

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

#### PART-B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

(TO BE DISPLAYED SERVICE-WISE)

**B1 FOR SERVICE PROVIDER**

	Month / Quarter	Apr/ Oct	May /Nov	Jun/ Dec	July /Jan	Aug /Feb	Sep/ Mar
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)						
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued						
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						
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued						
B1.5	Money equivalent of other considerations charged, if any, in a form other than money						
B1.6	Amount on which service tax is payable under partial reverse charge						
B1.7	Gross Taxable Amount $B1.7 = B1.1+B1.2+B1.3+B1.4+B1.5+B1.6$						
B1.8	Amount charged against export of service provided or to be provided						
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)						
B1.10	Amount charged as pure agent						

B1.11	Amount claimed as abatement						
B1.12	Any other amount claimed as deduction, please specify.						
B1.13	Total Amount claimed as Deduction B1.13=B1.8+B1.9+B1.10+B1.11+B1.12						
B1.14	NET TAXABLE VALUE B1.14=B1.7 - B1.13						
B1.15	Service tax rate wise break up of NET TAXABLE VALUE (B1.14): Ad-valorem rate						
B1.16	Specific rate (applicable as per rule 6 of STR)						
B1.17	Service tax payable						
B1.18	Less R&D cess payable						
B1.19	Net Service Tax payable (B1.19=B1.17-B1.18)						
B1.20	Education Cess payable						
B1.21	Secondary & Higher Education Cess payable						
B1.22	Swachh Bharat Cess payable based on entries in serial number B1.15						
B1.23	Swachh Bharat Cess payable based on entries in serial number B1.16						
B1.24	Total Swachh Bharat Cess payable B1.24 = B1.22+B1.23”						
(B1.25	KrishiKalyan Cess payable based on entries in serial number B1.15						
B1.26	KrishiKalyan Cess payable based on entries in serial number B1.16						
B1.27	Total KrishiKalyan Cess payable B1.27 = B1.25+B1.26”)Inserted vide Notification 43/2016-Service Tax.						

B2 – FOR SERVICE RECEIVER

	Month / Quarter	Apr/ Oct	May /Nov	Jun/ Dec	July /Jan	Aug /Feb	Sep/ Mar
B2.1	Gross amount (excluding amounts paid in advance, amounts taxable on payment 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 received or to be received						
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued						
B2.3	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						
B2.4	Money equivalent of other considerations paid, if any, in a form other than money						
B2.5	Amount paid for services received from Non-Taxable territory - Imports						
B2.6	Amount paid for services received from Non-Taxable territory – Other than Imports						
B2.7	Amount on which service tax is payable under partial reverse charge						
B2.8	Gross Taxable Amount B2.8= B2.1+B2.2+B2.3+B2.4+ B2.5+B2.6+B2.7						
B2.9	Amount paid for exempted services received or to be received						
B2.10	Amount paid as pure agent						
B2.11	Amount claimed as abatement						
B2.12	Any other amount claimed as deduction, please specify						
B2.13	Total Amount claimed as Deduction						

	B2.13 = B2.9+B2.10+B2.11+B2.12						
B2.14	NET TAXABLE VALUE B2.14 = B2.8-B2.13						
B2.15	Service tax rate wise break up of NET TAXABLE VALUE (B2.14): Ad-valorem rate						
B2.16	Specific rate (applicable as per rule 6 of STR)						
B2.17	Service tax payable						
B2.18	Less R&D cess payable						
B2.19	Net Service Tax payable (B2.19=B2.17-B2.18)						
B2.20	Education Cess payable						
B2.21	Secondary & Higher Education Cess payable						
B2.22	Swachh Bharat Cess payable based on entries in serial number B2.15						
B2.23	Swachh Bharat Cess payable based on entries in serial number B2.16						
B2.24	Total Swachh Bharat Cess payable B2.24 = B2.22+B2.23”						
(B2.25	KrishiKalyan Cess payable based on entries in serial number B2.15						
B2.26	KrishiKalyan Cess payable based on entries in serial number B2.16						
B2.27	Total KrishiKalyan Cess payable B2.27 = B2.25+B2.26”) Inserted vide Notification 43/2016-Service Tax						

#### PART-C SERVICE TAX PAID IN ADVANCE

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

Month / Quarter	Apr/ Oct	May /Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar
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C1	Amount of service tax deposited in advance							
C1.1	Swachh Bharat Cess deposited in advance							
(C1.2)	KrishiKalyan Cess deposited in advance)Inserted vide Notification 43/2016-Service Tax							
C2	Amount of Education Cess deposited in advance							
C3	Amount of Secondary & Higher Education Cess deposited in advance							
C4	Challan Nos., date & amount	(i) No.						
		Date						
		Amount						

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

Service Tax, Swachh Bharat cess, KrishiKalyan Cess, Education Cess, Secondary & Higher Education Cess and other amounts paid ( Substituted vide Notification 43/2016-Service Tax)

(To be filled by a person liable to pay service tax and not to be filled by an Input Service Distributor):

Month / Quarter	Apr/ Oct	May /Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar

D1	In cash					
D2	By CENVAT credit (not applicable where the service tax is liable to be paid by the Recipient of Service)					
D3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules					

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						
D5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules						
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						
D7	By book adjustment in the case of specified Government departments						
D8	Total Tax paid D8 = D1+D2+D3+D4+D5+D6+D7						

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

	Month/Quarter	Apr/ Oct	May /Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar
DA1	Swachh Bharat Cess paid in cash						
DA2	By adjustment of amount paid as SBC in advance under rule 6(1A) of the Service Tax Rules, 1994						
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 Service Tax Rules, 1994						
DA4	By adjustment of excess amount paid earlier as SBC and adjusted in this period under rule 6(4A) of the Service Tax Rules, 1994						
DA4.1	By adjustment of excess amount paid earlier as Swachh Bharat Cess in respect 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 Service Tax Rules,1994”;(Inserted vide Notification 43/2016-Service Tax)						
DA5	By book adjustment in the case of						

	specified Government Departments						
DA6	Total Swachh Bharat Cess paid DA6=DA1+DA2+DA3+DA4+DA5						

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

DB1	In cash						
DB2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						
DB3	By adjustment of amount paid as KrishiKalyan cess in advance under Rule 6(1A) of the ST Rules						
DB4	By adjustment of excess amount paid earlier as KrishiKalyan cess and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules						
DB5	By adjustment of excess amount paid earlier as KrishiKalyan cess and adjusted in this period under Rule 6(4A) of the ST Rules						
DB6	By adjustment of excess amount paid earlier as KrishiKalyan cess 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						
DB7	By book adjustment in the case of specified Government departments						
DB8	Total KrishiKalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7						

**Inserted vide Notification 43/2016-Service Tax**

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

E1	In cash						
E2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						
E3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST						

	Rules						
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						
E5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules						
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						
E7	By book adjustment in the case of specified Government departments						
E8	Total Education Cess paid $E8=E1+E2+E3+E4+E5+E6+E7$						

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

F1	In cash						
F2	By CENVAT credit (not applicable where the service tax is liable to be paid by the recipient of service)						
F3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules						
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						
F5	By adjustment of excess amount paid earlier as service tax and 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						
F7	By book adjustment in the case of specified Government departments						
F8	Total Tax paid F8=F1+F2+F3+F4+F5+F6+F7						

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

G1	Arrears of revenue (Tax amount) paid in cash						
G2	Arrears of revenue (Tax amount) paid by utilising CENVAT credit						
G3	Arrears of Education Cess paid in cash						
G4	Arrears of Education Cess paid by utilising CENVAT credit						
G5	Arrears of Secondary & Higher Education Cess paid in cash						
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit						
G7	Amount paid in terms of section 73A of Finance Act, 1994						
G8	Interest paid (in cash only)						
G9	Penalty paid (in cash only)						
G10	Amount of Late fee paid, if any.						
G11	Any other amount paid (please specify)						
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)						
G13	Arrears of Swachh Bharat Cess paid in cash						
G14	Interest on SBC paid in cash						
G15	Penalty on SBC paid in cash						
G16	Total payment of arrears, interest,						

	penalty on Swachh Bharat Cess G16= G13 +G14+G15”						
G17	Arrears of KrishiKalyan Cess paid in cash						
G18	Arrears of KrishiKalyan Cess paid by utilising Cenvat Credit						
G19	Interest on KrishiKalyan Cess paid in cash						
G20	Penalty on KrishiKalyan Cess paid in cash						
G21	Total payment of arrears, interest, penalty on KrishiKalyan Cess G21= G17 +G18+G19+G20”  Inserted vide Notification 43/2016-Service Tax						

**PART-H**

**H1 DETAILS OF CHALLAN** (vide which Service tax, Swachh Bharat Cess, KrishiKalyanCess education cess, secondary and higher education cess and other amounts have been paid in cash)(Substituted vide Notification 43/2016-Service Tax)

Challan Nos. with date and amount	(i)	No.						
		Date						
		Amt.						
	(ii)	No.						
		Date						
		Amt.						

**H2 Source documents details for payments made in advance / adjustment, for entries made at columns D3, D4, D5, D6, D7; DA2, DA3, DA4,DA 4.1, 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**

(Substituted vide Notification 43/2016-Service Tax)

S. No. and description of payment	Month/ Quarter	Challan / Document / Credit Entry Reference Number etc.	Challan / Document	Amount
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entry in this return			Date	

\*\* (Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar)

## 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):

## II DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR

### EXEMPTED EXCISABLE GOODS:

I1.1	Whether providing any exempted service or non taxable service? ( Y/N)	
I1.2	Whether manufacturing any exempted excisable goods? ( Y/N)	
I1.3	If answer to I1.1 OR I1.2 is Y Whether exclusively engaged either in the provision of exempted services or in the manufacture of exempted goods ? [refer to rule 6(2) of the Cenvat Credit Rules, 2004] ( 'Y/N')	
I1.3.1	If answer to I1.3 is "N"( i.e providing both exempted and non exempted goods/services), whether paying an amount equal to 2%/6%/7%/ of value of exempted goods/ service under rule 6(3)(i)of the CENVAT Credit Rules, 2004] ( 'Y/N')	
If reply 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 -		
I1.4	Value of exempted goods manufactured during the preceding financial year	
I1.5	Value of exempted services provided during the preceding financial year	
I1.6	Total value of exempted goods manufactured and services provided during the preceding financial year [ refer to E in rule 6 (3A)(b)(iv)) (I 1.6 =) (I1.4 + I1.5)	
I 1.7	Value of non exempted goods manufactured during the preceding financial year	
I 1.8	Value of non exempted services provided during the preceding financial year	

I 1.9	Total value of non exempted goods manufactured and services provided during the preceding financial year I 1.9= (I1.7 + I1.8)	
I1.10	Total value of goods manufactured and services provided during the preceding financial year [refer to <b>F</b> in rule 6 (3A)(b)(iv)] I 1.10 =(I1.6 + I1.9)	
I1.11	Total credit of inputs or input services taken [ refer to <b>T</b> in rule 6 ( 3A) (b)]	
I1.11.1	Ineligible credit [ refer to <b>A</b> in rule 6 ( 3A) (b)(i) ]	
I1.11.2	Eligible credit [ refer to <b>B</b> in rule 6 ( 3A) (b)(ii) ]	
I1.11.3	Common credit [ refer to <b>C</b> in rule 6 ( 3A) (b)(iii) ] <b>C=T-(A+B)</b> (I1.11.3 = I1.11 – (I1.11.1 + I1.11.2))	
I.1.11.4	Ineligible common credit [ refer to <b>D</b> in rule 6 ( 3A) (b)(iv) ] (D=(E/F) x C) (I.1.11.4= (I1.6/ I1.10)x I1.11.3)	
I.1.11.5	Eligible common credit [ refer to <b>G</b> in rule 6 (3A) (b)(v)] (G=C-D) (I.1.11.5= I1.11.3 - I.1.11.4)	
I1.12	Amount reversed under rule 6(3B) for banking companies and financial institutions	

I1.12 to I1.12 will be a entry for each month / quarter.

(Substituted vide Notification 43/2016-Service Tax )

## 12. AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES,2004:

Sl. No.	Month/Quarter	Apr/	May/	Jun/	July/	Aug/	Sep/
		Oct	Nov	Dec	Jan	Feb	Mar
I2.1	Value of exempted goods cleared						
I2.2	Value of exempted services provided						
I2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account						
I2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash						
I2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules,						



	I2.5 = I2.3 + I2.4						
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**I3 CENVAT CREDIT TAKEN AND UTILISED:**

Sl. No.	Month/Quarter	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar

**I3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF –**

I3.1.1	Opening Balance						
I3.1.2	Credit taken						
I3.1.2.1	on inputs						
I3.1.2.2	on capital goods						
I3.1.2.3	on input services received directly						
I3.1.2.4	as received from Input Service Distributor						
I3.1.2.5	from inter-unit transfer by a LTU						
I3.1.2.6	Any other credit taken (please specify)						
I3.1.2.7	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)						
I3.1.3	Credit Utilised						
I3.1.3.1	for payment of service tax						
I3.1.3.2	for payment of Education Cess on taxable services						
I3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services						
I3.1.3.4	for payment of excise duty or any other duty						

I3.1.3.5	towards clearance of input goods and capital goods removed as such or after use						
I3.1.3.6	towards inter unit transfer to LTU						
I3.1.3.7	for payment of an amount under rule 6(3) of CENVAT Credit Rules, 2004						
I3.1.3.8	for any other payments/adjustments/reversal (Please specify)						
I3.1.3.9	TOTAL CREDIT UTILISED I3.1.3.9=(I3.1.3.1+I3.1.3.2+I3.1.3.3+I3.1.3.4+I3.1.3.5+I3.1.3.6+I3.1.3.7+I3.1.3.8)						
I3.1.4	Closing Balance of CENVAT credit I3.1.4 = {(I3.1.1 + I3.1.2.7) – I3.1.3.9}						

### I3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN & UTILISATION THEREOF –

I3.2.1	Opening Balance of Education Cess						
I3.2.2	Credit of Education Cess taken						
I3.2.2.1	on inputs						
I3.2.2.2	on capital goods						
I3.2.2.3	on input services received directly						
I3.2.2.4	as received from Input Service Distributor						
I3.2.2.5	from inter unit transfer by a LTU						
I3.2.2.6	Any other credit taken (please specify)						
I3.2.2.7	Total credit of Education Cess taken I3.2.2.7= (I3.2.2.1+I3.2.2.2+I3.2.2.3+I3.2.2.4+I3.2.2.5+I3.2.2.6)						
I3.2.3	Credit of Education Cess utilised						
I3.2.3.1	for payment of Education Cess on goods & services						
I3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use						
I3.2.3.3	towards inter unit transferto LTU						

I3.2.3.4	for any other payments/adjustments/ reversal (please specify)						
I3.2.3.5	Total credit of Education Cess utilised I3.2.3.5= (I3.2.3.1+I3.2.3.2+I3.2.3.3+I3.2.3.4)						
I3.2.4	Closing Balance of Education Cess I3.2.4={ (I3.2.1+I3.2.2.7)-I3.2.3.5 }						

**I3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS TAKEN& UTILISATION THEREOF –**

I3.3.1	Opening Balance of SHEC						
I3.3.2	Credit of SHEC taken						
I3.3.2.1	on inputs						
I3.3.2.2	on capital goods						
I3.3.2.3	on input services received directly						
I3.3.2.4	as received from Input Service Distributor						
I3.3.2.5	from inter unit transfer by a LTU						
I3.3.2.6	Any other credit taken (please specify)						
I3.3.2.7	Total credit of SHEC taken I3.3.2.7= (I3.3.2.1+I3.3.2.2+I3.3.2.3+I3.3.2.4+I3.3.2.5+I3.3.2.6)						
I3.3.3	Credit of SHEC utilised						
I3.3.3.1	for payment of SHEC on goods & services						
I3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use						
I3.3.3.3	towards inter unit transferto LTU						
I3.3.3.4	for any other payments/adjustments/reversal (please specify)						
I3.3.3.5	Total credit of SHEC utilised I3.3.3.5= (I3.3.3.1+I3.3.3.2+I3.3.3.3+I3.3.3.4)						
I3.3.4	Closing Balance of SHEC I3.3.4 = { (I3.3.1+I3.3.2.7)-I3.3.3.5 }						

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

I3.4.1	Opening Balance of KrishiKalyan Cess						
I3.4.2	Credit of KrishiKalyan Cess taken						
I3.4.2.1	on input services received directly						
I3.4.2.2	as received from Input Service Distributor						
I3.4.2.3	Any other credit taken (please specify)						
I3.4.2.4	Total credit of KrishiKalyan Cess taken I3.4.2.4= (I3.4.2.1+I3.4.2.2+I3.4.2.3)						
I3.4.3	Credit of KrishiKalyan Cess utilised						
I3.4.3.1	for payment of KrishiKalyan Cess on services						
I3.4.3.2	for any other payments/adjustments/ reversal (please specify)						
I3.4.3.3	Total credit of KrishiKalyanCess utilised I3.4.3.3= (I3.4.3.1+I3.4.3.2)						
I3.4.4	Closing Balance of KrishiKalyan Cess I3.4.4={ (I3.4.1+I3.4.2.4)-I3.4.3.3 }						

(Inserted vide Notification 43/2016-Service Tax)

**PART J**

**CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR**

(TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR):

Sl. No.	Month/Quarter	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar

**J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX & CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF –**

J1.1	Opening Balance of CENVAT credit						
J1.2	Credit taken (for distribution) on input services						

J1.3	Credit of CENVAT distributed						
J1.4	Closing Balance of CENVAT credit $J1.4 = \{(J1.1+J1.2) - J1.3\}$						

**J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF –**

J2.1	Opening balance of CENVAT credit of Education Cess						
J2.2	Credit of Education Cess taken (for distribution) on input services						
J2.3	Credit of Education Cess distributed						
J2.4	Closing Balance of CENVAT credit of EC = $J2.5 = \{(J2.1+J2.2) - J2.3\}$						

**J3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF –**

J3.1	Opening balance of CENVAT credit of SHEC						
J3.2	Credit of SHEC taken (for distribution) on input services						
J3.3	Credit of SHEC distributed						
J3.4	Credit of SHEC not eligible for distribution in terms of rule 7(b) of CENVAT Credit Rules, 2004						
J3.5	Closing Balance of CENVAT credit of SHEC = $J3.5 = \{(J3.1+J3.2) - (J3.3+J3.4)\}$						

**J4 DETAILS OF CENVAT CREDIT OF KRISHI KALYAN CESS TAKEN AND DISTRIBUTION THEREOF –**

J4.1	Opening balance of CENVAT credit of KrishiKalyan Cess						
J4.2	Credit of KrishiKalyan Cess taken (for distribution) on input services						

J4.3	Credit of KrishiKalyan Cess distributed													
J4.4	Closing Balance of CENVAT credit of KKC = J4.5={ (J4.1+J4.2) – J4.3 }													

(Substituted vide Notification 43/2016-Service Tax)

**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.
- (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.
- (c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.
- (d) I have been authorised as the person to file the return on behalf of the person providing the taxable service/recipient of service, as the case may be.

Place:

Date:

(Name and Signature of Assessee or Authorised Signatory)

**PART L**

If the return has been prepared by a 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																		

(Signature of STRP/CFC)

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## INSTRUCTIONS TO FILL UP FORM ST-3:

### A. General Instructions

- (i) If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the Department), the assessee should file amendment to ST1 application online in ACES for getting the Amended ST2 issued by the departmental officer. If the assessee has provided / received any additional service for which he is not registered, he has to first file the amendment to ST1 application and after the approval of the same by the departmental officer, he should file the return.
- (ii) Please indicate 'NA' against entries which are not applicable.
- (iii) Please indicate 'Nil' where the information to be furnished is nil.
- (iv) Please fill 'Y' for Yes, or 'N' for No wherever it is written as ('Y'/'N') in the FORM.

### B. Instructions to fill up FORM ST-3

Column No. in Form ST-3	Instructions
A2	STC No. is 15 digit PAN based service tax code number issued to assessee in the FORM ST-2 (Certificate of Registration issued by the Department).
A3	Name of the assessee should be filled as mentioned in FORM ST-2 (Certificate of Registration issued by the Department).
A5	The relevant period for which return is being filed is to be selected.
A9 & A10	Though with effect from 1 <sup>st</sup> July 2012, classification of services has been dispensed with, the assessee is required to mention the names of taxable service(s) as per ANNEXURE enclosed with this return.
A11.1 & A11.2	If assessee has availed benefit of any exemption notification, the notification number and Serial number (in the notification), if any, against which such exemption has been availed, has to be entered
A12.1 & A12.2	If assessee has availed abatement from the value of services, he has to furnish the notification number and Serial number (in the notification), if any, against which such abatement has been availed.
B	<ul style="list-style-type: none"> <li>(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter-wise i.e. Apr-Jun, Jul-Sep, Oct-Dec &amp; Jan-Mar;</li> <li>(ii) The recipient of service liable to pay service tax should indicate the amount paid by him to service provider.</li> </ul>
B1.1	Gross amount for which bills/invoices/challans are issued against taxable service provided or agreed to be provided or received/agreed to be received (in case of service receiver), which are taxable on accrual basis, as per the Point of Taxation



	<p>Rules is to be mentioned in this column</p> <p>(A) it includes,-</p> <p>(a) amount charged towards exported service, (b) amount charged towards exempted service (other than export of service), (c) amount charged as a pure agent, and (d) amount includible in terms of Rules 5(1) &amp; 6(1) of the Service Tax (Determination of Value) Rules, 2006</p> <p>(B) it excludes</p> <p>(a) amount received in advance i.e. before provision of services for which bills or invoices or challans or any other documents may not have been issued, because it has to be shown in column B1.2; (b) amount taxable on receipt basis, which is applicable to individuals and partnership firms whose aggregate value of taxable services during previous financial year was less than or equal to rupees fifty lakh and he opts to pay tax at the time when payment is received by him in respect of taxable value of rupees fifty lakh in the financial year to which return relates as per third proviso to Rule 6(1) of Service Tax Rules, 1994, for which bills or invoices or challans or any other documents may not have been issued, because it has to be shown in column B1.3; (c) Amount taxable for the services provided for which bills or invoices or challans or any other documents may not have been issued, (this amount has to be entered in column B1.4.) (d) Service tax; (e) Education cess; and (f) Secondary and higher education cess</p>
B1.2	<p>Gross amount received (or paid in case of service receiver) in advance is the total amount received (or paid in case of service receiver) for the particular taxable service before provision of service (including any amount received for continuous service), and</p> <p>(A) it includes,-</p> <p>(a) amount received towards exported service, (b) amount received towards exempted service (other than export of service), (c) amount received as pure agent, and (d) amount received which is liable to be included in the value in terms of Rules 5(1) &amp; 6(1) of the Service Tax (Determination of Value) Rules, 2006 (e) Amount paid for services received from Non-Taxable territory – Imports or other than Imports under column Nos. B2.5 and B2.6.</p>

	<p>(B)</p> <p>it excludes</p> <p>(a) Service tax,</p> <p>(b) Education cess, and</p> <p>(c) Secondary and higher education cess</p>
B1.3	This is applicable to individuals and partnership firms whose aggregate value of taxable services during previous financial year is less than or equal to rupees fifty lakh and he opts to pay tax at the time when payment is received by him in respect of taxable value of rupees fifty lakh in the financial year to which return relates.
B1.5 & B2.4	<p>(i) The value of consideration charged (or paid in case of service receiver), other than money, is to be estimated in equivalent money value of such consideration in terms of the Service Tax (Determination of Value) Rules, 2006</p> <p>(ii) 'Consideration' includes any amount that is payable for the taxable services provided or to be provided, as defined in Explanation to Section 67 of the Act.</p>
B1.6, B2.5, B2.6 & B2.7	In case of some services, as notified under Notification No. 30/2012-ST, dated 20 <sup>th</sup> June, 2012 (as amended), the liability to pay service tax has been placed on the recipient of service in terms of sub-section (2) of section 68 of the Finance Act, 1994 read with rule 2(1)(d)(i) of the Service Tax Rules, 1994. In respect of such services, the amount on which service tax is payable has to be shown as calculated in terms of Rule 7 of Point of Taxation Rules, 2011.
B1.8	With effect from 01.07.2012, exports of services are not to be taxed under service tax, as per Place of Provision of Services Rules, 2012. If the assessee has included the amount of export of service in column B1.1, he has to fill up said amount in column B1.7 also for claiming deduction of said amount from the gross amount. However, there may be cases where ST-3 return for the period prior to 01.07.2012 is to be filed by service providers or recipient of service, as the case may be. They are also required to fill up this column for furnishing the amount charged against the export of services made before 01.07.2012.
B1.9	'Exempted Service' refers to the taxable service which is exempt, for the time being, from payment of service tax under a notification, other than by way of abatement.
B1.10	'Pure Agent' has been defined in Explanation 1 to Rule 5 of the Service Tax (Determination of Value) Rules, 2006
B1.11	'Abatement' refers to the part of value of taxable service which is not includible in the taxable value for payment of service tax through notification, such as Notification No. 26/2012-ST, dated 20.06.2012 issued under Section 66B of the Finance Act, 1994.
B1.12	Any deductions, which is not mentioned in any other clause, from gross value of taxable service has to be provided (For example, deduction of property tax paid in respect of the taxable service of renting of an immovable property in terms of Rule 6(4C) of Service Tax Rules, 1994 read with Notification No. 29/2012-ST, dated 20 <sup>th</sup>

	June, 2012).
B1.15 & B2.15	If an assessee is paying tax at the rate of 12% or other than 12%, then he has to mention the details of taxable value in this column by entering the tax rate applicable to him. This is also applicable to the assesseees who want to file their return pertaining to the period prior to 01.04.2012 when tax rate was 10%, 8% or 5%, as the case may be. This can be done by inserting additional rows for such entries.
B1.16 & B2.16	As per Rule 6 of the Service Tax Rules, 1994, the service Providers/Recipients in respect of services of 'Booking of tickets for Air Travel provided by Air Travel Agents'; 'Insurer carrying on life insurance business'; 'Purchase or sale of foreign currency including money changing'; and 'Distributors and selling agents or persons assisting in organizing lottery' have been given option to pay service tax at either specific rate or a combination of specific and ad valorem rate. Such assesseees have to mention the details of such taxable value in these columns by selecting the appropriate tax rate(s) as applicable to them.
B1.18 & B2.18	Deduction of R& D cess paid, if applicable, from tax payable can be shown here separately for the relevant services, such as the service of import of technology, applicable.
B2.5 & B2.6	Amount paid for services received from non taxable territory is be entered in this column. This includes value of import of services. Two separate rows have been provided to enter the  B2.5 - Amount charged for services received from Non-Taxable territory – Imports and;  B2.6 - Amount charged for services received from Non-Taxable territory – Other than Imports
D3, E3 & F3	If any amount has been paid in advance as service tax in terms of rule 6(1A) of Service Tax Rules, 1994 and the assessee has adjusted that amount against his service tax liability, such adjustment has to be shown here.
D4, E4 & F4	Rule 6 (3) of Service Tax Rules, 1994 allows adjustment of service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider or where the amount of invoice is re-negotiated. Such adjustment is to be shown here.  Example: A service provider receives an advance of Rs 1000/- on which he pays a service tax of Rs 120/-.However, later on he does not provide this service and refunds the amount to the person from whom the advance was received. He can, in this case, adjust the amount of Rs 120/- for any of his future liability of service tax.
D5, E5 & F5	Rule 6 (4A) of Service Tax Rules, 1994 allows adjustment of service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter. Such adjustment is to be shown here.  Example: A service provider having centralized registration pays an amount of Rs 1000/- as service tax for services provided by him from his five branches. However, on receipt of information from these branches, the service tax liability is computed as

	Rs 900/-. In this case he has paid an excess amount of Rs 100/- as service tax. He can adjust this excess amount of Rs 100/- against service tax liability for succeeding month/quarter.
D6, E6 & F6	Rule 6 (4C) of Service Tax Rules, 1994 allows adjustment of service tax amount paid in preceding months or quarter, which is in excess of the amount required to be paid towards service tax liability for such month or quarter on account of non-availment of deduction of property tax paid in terms of Notification No. 29/2012-ST, dated 20 <sup>th</sup> June, 2012 from the gross amount of rent charged for the immovable property. Such adjustment is to be shown here.
D7, E7 & F7	Some department of Central Government collect service tax for the services provided/received by them and the payment of said tax to the Union of India is made through book adjustment or book transfer. Such book adjustment or transfer in the case of specified Government departments is to be shown here.
G1 to G6	Arrears of revenue includes,-  (a) amount that was payable earlier but not paid;  (b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be;  (c) amount pending in appeals without having any stay for recovery; or  (d) amount arising on finalization of provisional assessment etc.
G7	Any amount collected in excess of the service tax assessed or determined and paid on any taxable service from the recipient of taxable service in any manner, has to be paid to the credit of the Central Government as per the provisions of section 73A of the Finance Act, 1994. Assessee may furnish such amount here.
G10	Amount of late fee paid for any delayed filing of return has to be entered here as prescribed under Rule 7C of Service Tax Rules, 1994
G11	Any other amount paid may be specified. (It may include amount paid in terms of any adjudication order, any appellate order, etc.)
H2	Against source documents, following details may be furnished,-  (i) For adjustment under rule 6(3) of Service Tax Rules, 1994, furnish details of earlier return, from where excess amount is derived  (ii) For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules;  (iii) For arrears, interest and penalty, the source document/period is as follows,-  (a) in case these are paid suomoto by the assessee, the period for which such amount is paid may be furnished  (b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No./Demand Notice No., Order-in-Original No. or Order-in-Appeal No., or any other order , etc.;

	<p>(iv) For adjustment of excess amount of service tax paid on the service of 'Renting of Immovable Property' in case the taxpayer has not availed the deduction of property tax paid in terms of Rule 6(4C) of the Service Tax Rules, 1994 read with Notification No. 29/2012-ST, dated 20<sup>th</sup> June, 2012 and he opts to avail such deduction against his service tax liability within 1 year from the date of payment of such property tax, the source document is original receipt issued by the concerned department of State Government showing the payment of such property tax.</p>
I3.1.2	<p>(i) The terms "input", "capital goods", "input services" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004;</p> <p>(ii) Against S. No. I3.1.2.1, I3.1.2.2 &amp; I3.1.2.3, the details of CENVAT credit availed on input/ input services/ capital goods, received directly by the assessee, are to be shown. In other words, these figures would not include the service tax credit received from input service distributor (i.e., office of the manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices//bills /challans for distribution of such credit, in terms of Rule 7 of CENVAT Credit Rules, 2004).</p> <p>(iii) Against S. No. I3.1.2.4, furnish the details of service tax credit as received from 'input service distributor'.</p> <p>(iv) Against S. No. I3.1.2.5, details have to be filled only by Large Taxpayer Unit who has opted to operate as LTU.-</p>
I3.1.3.4	<p>This has to be filled only by the assessee who are engaged in both, providing taxable service as well as manufacturing and clearance of excisable goods. This entry would also include excise duty paid on capital goods and inputs removed as waste and scrap, in terms of rule 3(5A) of CCR, 2004</p>
I3.1.3.7	<p>If the assessee has utilised CENVAT credit for making any payment, adjustment or reversal such as in the case of write off of value of inputs or capital goods as per rule 3(5B) of CCR, 2004; reversal of CENVAT credit on the inputs used in the manufacture of goods which have been ordered to be remitted as per rule 3(5C) of CCR, 2004; the payment of arrears of revenue etc., such details may be mentioned here.</p>
I3.3 & J3	<p>Details of credit taken and utilised in respect of Secondary and Higher Education cess has to be shown separately in these columns</p>
J	<p>This information has to be furnished by an input service distributor only.</p>

## ANNEXURE TO INSTRUCTIONS OF ST-3 RETURN

DESCRIPTION OF TAXABLE SERVICES FOR FILLING UP SERVICE TAX RETURN  
(ST-3)

Sl. No.	Description of Taxable Services
(1)	(2)
1	Stockbroker service
2	General insurance service
3	Advertising agency services
4	Courier agency service
5	Consulting engineer services
6	Custom House Agent service
7	Steamer agent services
8	Clearing and forwarding agent services
9	Manpower recruitment / supply agency service
10	Air travel agent services
11	Mandap keeper service
12	Tour operator services
13	Rent-a-cab scheme operator services
14	Architect services
15	Interior decoration / Designer services
16	Management or business consultant service
17	Chartered accountant services
18	Cost accountant service
19	Company secretary service
20	Real estate agent service
21	Security / detective agency service
22	Credit rating agency service
23	Market research agency service
24	Underwriter service
25	Scientific & technical consultancy services

Sl. No.	Description of Taxable Services
(1)	(2)
26	Photography service
27	Convention service
28	Online information and database access service and / or retrieval service through computer network
29	Video production agency / video tape production service
30	Sound recording studio or agency services
31	Broadcasting service
32	Insurance auxiliary service in relation to general insurance
33	Banking and other Financial services
34	Port service (major ports)
35	Service for repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle
36	Beauty parlours / beauty treatment
37	Cargo handling service
38	Cable operators
39	Dry cleaning service
40	Event management
41	Fashion design
42	Health club and fitness centre service
43	Life insurance service
44	Insurance auxiliary service concerning life insurance business
45	Rail travel agent's service
46	Storage and warehousing services
47	Business auxiliary service
48	Commercial training or coaching
49	Erection, commissioning and installation
50	Franchise service
51	Internet café
52	Maintenance or repair service

Sl. No.	Description of Taxable Services
(1)	(2)
53	Technical testing and analysis service
54	Technical inspection and certification agency service
55	Foreign exchange broker service
56	Other port (minor port) service
57	Airport services by airport authority
58	Transport of goods by air
59	Business exhibition service
60	Transport of goods by road / goods transport agency service
61	Construction services other than residential complex, including commercial / industrial buildings or civil structures
62	Services by holder of intellectual property right providing intellectual property services other than copyright
63	Opinion poll agency service
64	Outdoor catering
65	Services by a programme producer
66	Survey and exploration of mineral
67	Pandal or shamiana service
68	Travel agent for booking of passage (other than air / rail travel agents)
69	Services provided by recognised / registered associations in relation to forward contracts
70	Transport of goods through pipeline or other conduit
71	Site formation and clearance, excavation, earth moving and demolition services
72	Dredging of rivers, ports harbours, backwaters, estuaries, etc.
73	Survey and map making service
74	Cleaning services
75	Club or association service
76	Packaging service
77	Mailing list compilation and mailing service
78	Construction of residential complex service



Sl. No.	Description of Taxable Services
(1)	(2)
79	Service provided by a registrar to an issue
80	Service provided by a share transfer agent
81	Automated Teller Machine operations, maintenance or management service
82	Service provided by a recovery agent
83	Selling of space or time slots for advertisements
84	Sponsorship service provided to body-corporate or firm including sports sponsorships
85	Transport of passengers embarking on domestic / international journey by air
86	Transport of goods by rail including transport of goods in containers by rail (for the present, transport of passengers by rail in air-conditioned class/first class also may be paid under this description/accounting code)
87	Business support service
88	Auction service
89	Public relation management service
90	Ship management service
91	Internet telecommunication services (includes internet telephony Service which became taxable from 01.05.2006)
92	Transport of persons by cruise ship
93	Credit card, debit card, charge card or other payment card related services
94	Services of telegraph authority in relation to telecommunication service
95	Mining of mineral, oil or gas service
96	Renting of immovable property services
97	Works contract service
98	Development and supply of content for use in telecom services, advertising agency, etc.
99	Asset management including portfolio management and fund management
100	Design service other than interior decoration and fashion designing
101	Information technology software service
102	Services provided by an insurer of life insurance under Unit Linked Insurance Plan (ULIP)

Sl. No.	Description of Taxable Services
(1)	(2)
103	Services provided by a recognized stock exchange in relation to transaction in securities
104	Services provided by recognised / registered associations in relation to clearance or settlement of transactions in goods or forward contracts
105	Services provided by a processing and clearing house in relation to securities, goods and forward contracts
106	Services provided by any person in relation to supply of tangible goods
107	Cosmetic and plastic surgery service
108	Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)
109	Legal consultancy service
110	Promotion, marketing, organizing or assisting in organizing games of chance including lottery, etc.
111	Health services by a clinical establishment, health check-up / diagnosis , etc.
112	Maintenance of medical records
113	Service of promotion or marketing of brand of goods / services / events
114	Service of permitting commercial use or exploitation of events
115	Electricity exchange service
116	Copyright service – transfer temporarily / permit use or enjoyment
117	Special services provided by builders
118	Restaurant service
119	Service of providing accommodation in hotels, inn, guest house, club or campsite whatever name called.
120	Other taxable services (services other than the 119 listed above)

