



**F Value of taxable service, service tax payable and gross amount charged**

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**(I) Service tax payable**

(a)	Gross amount received/ (paid <sup>#</sup> ) in money					
	(i) against service provided					
	(ii) in advance for service to be provided					
(b)	Money equivalent of considerations received/(paid <sup>#</sup> ) in a form other than money					
(c)	Value on which service tax is exempt/not payable					
	(i) Amount received against export of service <sup>^</sup>					
	(ii) Amount received/(paid <sup>#</sup> ) towards exempted service (other than export of service, i.e., (i) above )					
	(iii) Amount received as/(paid to <sup>#</sup> ) pure agent ( <i>Please see instructions</i> )					
(d)	Abatement amount claimed					
(e)	<b>Taxable value = (a+b) minus (c+d)</b>					
(f)	<b>Service tax rate wise break-up of taxable value =(e)</b>					
	(i) Value on which service tax is payable @ 5%					
	(ii) Value on which service tax is payable @ 8 %					
	(iii) Value on which service tax is payable @ 10%					
	(iv) Value on which service tax is payable @ 12%					
	(v) other rate, if any, (please specify)					
(g)	<b>Service tax payable=</b> (5% of f(i)+8% of f(ii)+10% of f(iii)+12%of f(iv)+f (v)X other rate)					
(h)	<b>Education cess payable ( @ 2% of Service tax)</b>					
(i)	<b>Secondary and higher education cess payable ( @ 1% of Service Tax) (<i>Please see instructions</i> )</b>					

<b>(II) Taxable amount charged</b>						
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/ to be provided (including export of service and exempted service)					
(k)	Money equivalent of other consideration charged,if any, in a form other than money					
(l)	Amount charged for exported service provided/ to be provided <sup>^</sup>					
(m)	Amount charged for exempted service provided/ to be provided (other than export of service given at(1) above)					
(n)	Amount charged as pure agent ( <i>please see instructions</i> )					
(o)	Amount claimed as abatement					
(p)	<b>Net taxable amount charged =(j+k) minus (l+m+n+o)</b>					

\*\* Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Aprl-Jun, Jul-Sep, Oct-Dec, Jan-Mar  
# Applicable when service receiver is liable to pay service tax; ^ Not applicable to service receiver liable to pay service tax

**4 Amount of Servic Tax paid in advance under sub rule(1A) of rule 6**

	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)
a)	Amount Deposited in advance					
b)	Challans Nos.					
c)	Challans Dates.					

**4A Service Tax, education cess and other amounts paid** (To be filled by a person liable to pay service tax/Not to be filled by input service distributor)

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**(I) Service tax, education cess, secondary and higher education cess paid**

<b>(a) Service Tax paid -</b>						
(i) in Cash						
(ii) by CENVAT credit^						
(ii),(a)by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
(iii) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (3)</b> of ST Rules						
(iv) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (4A)</b> of ST Rules						

<b>(b) Education cess paid -</b>						
(i) in cash						
(ii) by CENVAT credit^						
(ii),(a)by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
(iii) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (3)</b> of ST Rules						
(iv) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (4A)</b> of ST Rules						

<b>(c) Secondary and Higher education cess paid -</b>						
(i) in Cash						
(ii) by CENVAT credit^						
(ii),(a)by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)						
(iii) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (3)</b> of ST Rules						
(iv) by adjustment of excess amount paid earlier and adjusted in this period under <b>Rule 6 (4A)</b> of ST Rules						

<b>(d) Other amounts paid</b>						
(i) Arrears of revenue paid in cash						
(ii) Arrears of revenue paid in credit^						
(iii) Arrears of education cess paid in cash						
(iv) Arrears of education cess paid in credit^						
(v) Arrears of Sec & higher edu cess paid by cash						
(vi) Arrears of Sec & higher edu cess paid by credit						
(v) Interest paid						
(vi) Penalty paid						
(vii) Section 73A amount paid^						
(viii) Any other amount (please specify)						

**(II) Details of Challan (Vide which service tax education cess , secondary and higher education cess and other amounts paid in cash)**

<b>(a)</b> Challan Nos	(i)						
	(ii)						
	(iii)						
	(iv)						

<b>(b)</b> Challan Date (May please be furnished in the order of Challan Nos furnished above)	(i)						
	(ii)						
	(iii)						
	(iv)						

\*\* Assessee liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar

^ Not applicable to service receiver liable to pay service tax

**4B. Source documents detail for entries at column 4A(I)(a) (iii), 4A(I)(a) (iv), 4A(I)(b) (iii), 4A(I)(b) (iv), 4A(I)(c) (iii), 4A(I)(c) (iv), 4A(I)(d) (i) to (vii)**

*(To be filled only if any entry is made against column 4A(I)(a)(iii), 4A(I)(a)(iv), 4A(I)(b)(iii), 4A(I)(b)(iv), 4A(I)(c)(iii), 4A(I)(c)(iv), 4A(I)(d)(i) to (vii))*

Entry in table 4A above		Source documents No./Period	Source documents date
S No.	Month/Quarter		

**4C Details of amount of service tax payable but not paid as on the last day of the period for which return is filed . . . . .**

**5. Details of input stage CENVAT credit** *(To be filled by a taxable service provider only/ not to be filled by service receiver liable to pay service tax or input service distributor)*

**5A. Whether the assessee providing exempted/non taxable service or exempted goods**

	(1)	(2)
(a)	Whether providing any exempted or non taxable service ('Y/N')	
(b)	Whether manufacturing any exempted goods ('Y/N')	
(c)	If any one of the above is yes, whether maintaining separate account for receipt or consumption of input service and input goods (refer to rule 6 (2) of CENVAT credit Rule, 2004	
(d)	if any one of the above (a) and (b) is 'Yes', and (c) is 'no', which option is being availed under rule 6 (3) of the cenvat credit rules, 2004	
	(i) Opted to pay an amount equal to 10% of the value of exempted goods and 8% of the value of exempted service (Y/N); or	
	(ii) Opted to pay an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted service (Y/N).	

**5AA Amount payable under rule 6 (3) of the Cenvat Credit Rules, 2004**

	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Value of exempted goods cleared					
(b)	Value of exempted services provided					
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit					
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules 2004 by cash					
(e)	Total amount paid= (c) +(d)					
(f)	Challan Nos, vide which amount mentioned in (d) is paid					
(g)	Challan dates					

**5B. CENVAT Credit taken and utilized**

Month/Quarter**	Apr/ Oct	May/ Nov	June/ Dec	July/ Jan	Aug/ Feb	Sept/ Mar
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>(I) CENVAT Credit of Service Tax and Central Excise duty</b>						
(a)	Opening balance					
(b)	<b>Credit taken</b>					
	(i) On inputs					
	(ii) On capital goods					
	(iii) On input services received directly					
	(iv) As received from input service distributor					
	(v) From inter unit transfer by a LTU*					
	(vi) or payment under rule 6 (3) of the Cenvat Credit Rules, 2004					
	<b>Total credit taken=(i+ii+iii+iv+v+vi)</b>					
(c)	<b>Credit utilized</b>					
	(i) For payment of service tax					
	(ii) For payment of education cess on taxable service					
	(iii) For payment of excise or any other duty #					
	(iv) Towards clearance of input goods and capital goods removed as such					
	(v) Towards inter unit transfer of LTU*					
	<b>Total credit utilized=(i+ii+iii+iv+v)</b>					
(d)	<b>Closing Balance of CENVAT credit =(a+b-c)</b>					

<b>(II)</b>	<b>CENVAT credit of Education Cess and Secondary and Higher Education Cess</b>						
<b>(a)</b>	<b>Opening balance</b>						
<b>(b)</b>	<b>Credit of education cess and secondary and higher education cess taken,-</b>						
	(i) On inputs						
	(ii) On capital goods						
	(iii) On input services received directly						
	(iv) As received from input service distributor						
	(v) From inter unit transfer by a LTU*						
	<b>Total credit of education cess and secondary and higher education cess taken=(i+ii+iii+iv+v)</b>						
<b>(c)</b>	<b>Credit of education cess and secondary and higher education cess utilized</b>						
	(i) For payment of education cess and secondary and higher education cess on services						
	(ii) For payment of education cess and secondary and higher education cess on goods <sup>#</sup>						
	(iii) Towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such						
	(iv) Towards inter unit transfer of LTU*						
	<b>Total credit of education cess and secondary and higher education cess utilised=(i+ii+iii+iv)</b>						
<b>(d)</b>	<b>Closing Balance of Education cess and secondary and higher education cess=(a+b-c)</b>						

*#Relevant only if assessee providing taxable service is also engaged in manufacture and clearance of excisable goods. This would also include excise duty paid on capital goods and inputs removed as waste and scrap, in terms of sub-rule 5A of rule 3 of the Cenvat Credit Rules, 2004.*

*\*To be filled only by Large Taxpayer as defined under Rule 2(ea) of the Central Excise Rules, 2002 and who has opted to operate as LTU. In case LTU has centralized registration for service tax, this information is not applicable in respect of service tax credit.*

*\*\*Assessees liable to pay service tax on quarterly basis may give detail quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, and Jan-Mar*

**6 Credit details for input service distributor (To be filled only by an input service distributor)**

	<b>Apr/ Oct</b>	<b>May/ Nov</b>	<b>June/ Dec</b>	<b>July/ Jan</b>	<b>Aug/ Feb</b>	<b>Sept/ Mar</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**(I) CENVAT Credit of Service Tax and Central Excise duty**

<b>(a)</b>	Opening balance of CENVAT Credit					
<b>(b)</b>	Credit taken (for distribution) on input service					
<b>(c)</b>	Credit distributed					
<b>(d)</b>	Credit not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
<b>(e)</b>	Closing balance					

<b>(II)</b>	<b>CENVAT credit of education Cess and secondary and higher education cess Credit</b>					
<b>(a)</b>	Opening balance of education Cess and secondary and higher education cess credit					
<b>(b)</b>	Credit of education cess and secondary and higher education cess taken (for distribution) on input service					
<b>(c)</b>	Credit of education cess and secondary and higher education cess distributed					
<b>(d)</b>	Credit of education cess and secondary and higher education cess not eligible for distribution (rule 7(b) of CENVAT Credit Rules, 2004)					
<b>(e)</b>	Closing balance					

7 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.

Place : \_\_\_\_\_

(Name and Signature of the Assessee  
or Authorized Signatory)

Date : \_\_\_\_\_

**ACKNOWLEDGEMENT**

I hereby acknowledge the receipt of your ST-3 return for the period \_\_\_\_\_

Date : \_\_\_\_\_

Place : \_\_\_\_\_

(Signature of the officer of Central Excise & Service Tax)  
(With Name & Official Seal)