



**POWER OF SIMPLICITY**

**Sample Reports of Service Tax**

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Version: Sample Reports of Service Tax/2.0/October 2010

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# Service Tax Reports

## 1.1 Service Tax Payables

### 1.1.1 Bill Date wise

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Bill Date wise** > press **F2:Period** (to change the period)

<b>ABC Company</b> # 84, Barton Tower Bommasandra Bangalore <b>Service Tax Payable</b> Bill Date - wise 1-Apr-2010 to 5-May-2010								
Type of Bills : Realised Bills								Page 1
Date	Ref. No.	Party's Name	Category	Bill Amount	Total Tax	Realised Amount	Total Tax Payable	Balance to be Paid
1-Apr-2010	Jrnl/2-1	Kamaal Services	Event Management Service	55,150.00	5,150.00	55,150.00	5,150.00	5,150.00
6-Apr-2010	Sale/1-1	CreativeIn Ad Agency	Event Management Service	2,75,750.00	25,750.00	2,75,750.00	25,750.00	25,750.00
13-Apr-2010	Rcpt/2-1	Shobha Constructions	Architects Services	3,30,900.00	30,900.00	3,30,900.00	30,900.00	30,900.00
17-Apr-2010	Sale/5-1	Innovative Works	Event Management Service	1,62,875.00	12,875.00	1,62,875.00	12,875.00	12,875.00
19-Apr-2010	Sale/6-1	CreativeIn Ad Agency	Event Management Service	88,240.00	8,240.00	88,240.00	8,240.00	240.00
20-Apr-2010	Rcpt/7-1	CreativeIn Ad Agency	Design Services	30,000.00	2,801.00	30,000.00	2,801.00	2,801.00
23-Apr-2010	Sale/9-1	Krypton Agency	Event Management Service	55,150.00	5,150.00	55,150.00	5,150.00	5,150.00
<b>Total</b>				<b>9,98,065.00</b>	<b>90,866.00</b>	<b>9,98,065.00</b>	<b>90,866.00</b>	<b>82,866.00</b>

Figure 1.1 Service Tax Payable – Bill Date wise



Bill Date wise (Detailed)

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Bill Date wise > press F2:Period (to change the period) > press F1: Detailed

<p style="text-align: center;"><b>ABC Company</b> # 84, Barton Tower Bommasandra Bangalore</p> <p style="text-align: center;"><b>Service Tax Payable</b> Bill Date - wise 1-Apr-2010 to 5-May-2010</p>							
Page 1 (A)							
Type of Bills : Realised Bills							
Date	Ref. No.		Party's Name	Category	Bill Amount	Total Tax	Total Tax Payable
1-Apr-2010	Jrnl/2-1		Kamaal Services	Event Management Service	55,150.00	5,150.00	5,150.00
	1-Apr-2010	Journal					
		2			5,150.00		
6-Apr-2010	Sale/1-1		Creativeln Ad Agency	Event Management Service	2,75,750.00	25,750.00	25,750.00
	6-Apr-2010	Sales					
		1			2,75,750.00		
	7-Apr-2010	Receipt					
		1			2,75,750.00		
13-Apr-2010	Rcpt/2-1		Shobha Constructions	Architects Services	3,30,900.00	30,900.00	30,900.00
	13-Apr-2010	Receipt					
		2			3,30,900.00		
17-Apr-2010	Sale/5-1		Innovative Works	Event Management Service	1,62,875.00	12,875.00	12,875.00
	17-Apr-2010	Sales					
		5			1,62,875.00		
	17-Apr-2010	Receipt					
		5			1,62,875.00		
19-Apr-2010	Sale/6-1		Creativeln Ad Agency	Event Management Service	88,240.00	8,240.00	8,240.00
	19-Apr-2010	Sales					
		6			88,240.00		
	19-Apr-2010	Receipt					
		6			88,240.00		
	30-Apr-2010	Journal					
		12			8,000.00		
20-Apr-2010	Rcpt/7-1		Creativeln Ad Agency	Design Services	30,000.00	2,801.00	2,801.00
	20-Apr-2010	Receipt					
		7			30,000.00		
	21-Apr-2010	Sales					
		7			30,000.00		
23-Apr-2010	Sale/9-1		Krypton Agency	Event Management Service	55,150.00	5,150.00	5,150.00
	23-Apr-2010	Sales					
		9			55,150.00		
	24-Apr-2010	Journal					
		4			55,150.00		
<b>Total</b>					<b>9,98,065.00</b>	<b>90,866.00</b>	<b>9,98,065.00</b>

Figure 1.2 Service Tax Payable – Bill Date wise (Detailed)

### 1.1.2 Realisation Date wise

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Realisation Date wise > press F2:Period** (to change the period)

<b>ABC Company</b> # 84, Barton Tower Bommasandra Bangalore <b>Service Tax Payable</b> RealisationDate - wise 1-Apr-2010 to 31-May-2011							
Page 1							
Date	Vch Type	Vch No.	Party's Name	Category	Realised Amount	Realised Assessable Value	Total Tax Payable
1-Apr-2010	Journal	2	Kamaal Services	Event Management Service	55,150.00	50,000.00	5,150.00
7-Apr-2010	Receipt	1	CreativeIn Ad Agency	Event Management Service	2,75,750.00	2,50,000.00	25,750.00
12-Apr-2010	Sales	2	Cash	Event Management Service	6,61,800.00	6,00,000.00	61,800.00
13-Apr-2010	Receipt	2	Shobha Constructions	Architects Services	3,30,900.00	3,00,000.00	30,900.00
17-Apr-2010	Receipt	5	Innovative Works	Event Management Service	1,62,875.00	1,25,000.00	12,875.00
19-Apr-2010	Receipt	6	CreativeIn Ad Agency	Event Management Service	88,240.00	80,000.00	8,240.00
20-Apr-2010	Receipt	7	CreativeIn Ad Agency	Design Services	30,000.00	27,199.00	2,801.00
24-Apr-2010	Journal	4	Krypton Agency	Event Management Service	55,150.00	50,000.00	5,150.00
25-Apr-2010	Journal	8	CreativeIn Ad Agency	Design Services	70,000.00	63,464.00	6,536.00
27-Apr-2010	Receipt	8	CreativeIn Ad Agency	Event Management Service	50,000.00	45,331.00	4,669.00
29-May-2010	Sales	10	Innovative Works	Event Management Service	50,000.00	45,331.00	4,669.00
2-Jul-2010	Sales	11	Innovative Works	Event Management Service	70,000.00	63,463.00	6,536.00
<b>Total</b>					<b>18,99,865.00</b>	<b>16,99,788.00</b>	<b>1,75,076.00</b>

Figure 1.3 Service Tax Payable – Realisation Date Wise



### 1.1.3 Tax on Services Received

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Tax on Services Received > press F2:Period (to change the period) > press F1: Detailed**

ABC Company #84, Barton Tower Bommasandra Bangalore												
Tax on Services Received 1-Apr-2010 to 31-May-2010												
Type of Bills	Party Paid Bills				Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Tax Payable	Balance to be Paid	Input Credit Available
Date	Ref. No.											
25-Apr-2010	Journal				SI Road Transporter	Transport of Goods by Road	25,000.00	2,575.00	25,000.00	2,575.00	2,575.00	
	25-Apr-2010	Journal	5	25,000.00								
	25-Apr-2010	Payment	4	25,000.00								
	25-Apr-2010	Journal	5	2,575.00								
	5-May-2010	Journal	16									
	15-May-2010	Journal	18									
	25-May-2010	Journal	19									
5-May-2010	Purch11-1	Purchase	11	60,000.00	SI Road Transporter	Transport of Goods by Road	60,000.00	6,180.00	60,000.00	6,180.00	6,180.00	
	5-May-2010	Payment	11	60,000.00								
	5-May-2010	Journal	16	6,180.00								
	15-May-2010	Journal	18									
	25-May-2010	Journal	19									
15-May-2010	Purch12-1	Purchase	13	1,00,000.00	SI Road Transporter	Transport of Goods by Road	1,00,000.00	10,300.00	1,00,000.00	10,300.00	10,300.00	
	15-May-2010	Payment	13	1,00,000.00								
	15-May-2010	Journal	18	10,300.00								
	25-May-2010	Journal	19									
25-May-2010	Purch13-1	Purchase	14	80,000.00	SI Road Transporter	Transport of Goods by Road	80,000.00	8,240.00	80,000.00	8,240.00	8,240.00	
	25-May-2010	Payment	14	80,000.00								
	25-May-2010	Journal	19	8,240.00								
<b>Total</b>							<b>2,65,000.00</b>	<b>27,295.00</b>	<b>2,65,000.00</b>	<b>27,295.00</b>	<b>27,295.00</b>	

Figure 1.4 Service Tax Payable – Tax on Services Received

### 1.1.4 Import of Services

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Import of Services > press F2:Period (to change the period) > press F1: Detailed**

ABC Company #84, Barton Tower Bommasandra Bangalore												
Import of Services 1-May-2010 to 31-May-2010												
Type of Bills	Party Paid Bills				Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Tax Payable	Balance to be Paid	Input Credit Available
Date	Ref. No.											
5-May-2010	Purch10-1	Purchase	10	80,000.00	Export Party	Advertising Agency	80,000.00	8,240.00	80,000.00	8,240.00	8,240.00	
	5-May-2010	Payment	10	80,000.00								
	5-May-2010	Journal	15	8,240.00								
14-May-2010	Purch14-1	Purchase	12	1,00,000.00	Incolor Architects	Architects Services	1,00,000.00	10,300.00	1,00,000.00	10,300.00	10,300.00	
	14-May-2010	Payment	12	1,00,000.00								
	14-May-2010	Journal	17	10,300.00								
	25-May-2010	Journal	20									
26-May-2010	Purch15-1	Purchase	15	50,000.00	Incolor Architects	Architects Services	50,000.00	5,150.00	50,000.00	5,150.00	5,150.00	
	26-May-2010	Payment	15	50,000.00								
	26-May-2010	Journal	20	5,150.00								
<b>Total</b>							<b>2,30,000.00</b>	<b>23,690.00</b>	<b>2,30,000.00</b>	<b>23,690.00</b>	<b>23,690.00</b>	

Figure 1.5 Service Tax Payable – Import of Services



## 1.2 Input Credit Summary

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Service Tax Payables > Input Credit Summary > press F2:Period** (to change the period) > press **F1:Detailed**

ABC Company #94, Barton Tower Bommasandra Bangalore				Input Credit Summary (See Sub-rule(4) of rule 5) Return under rule 5 of the Service Tax Credit Rules, 2002 1-Apr-2010 to 30-Apr-2010				Page 1		
Date	Ref. No.	Type of Bills	Paid Bills	Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Input Credit	Balance Input Credit
1-Apr-2010	Journal	1	10,300.00	Info. Agency	Advertising Agency	1,10,300.00	10,300.00	1,10,300.00	10,300.00	10,300.00
3-Apr-2010	Purchase	1	1,10,300.00	Krypton Agency	Advertising Agency	1,10,300.00	10,300.00	1,10,300.00	10,300.00	10,300.00
5-Apr-2010	Payment	1	1,10,300.00							
8-Apr-2010	Purchase	2	65,150.00	Krypton Agency	Advertising Agency	65,150.00	6,150.00	30,000.00	2,801.00	2,801.00
8-Apr-2010	Payment	2	30,000.00							
10-Apr-2010	Journal	3	71,695.00	AK Tours	Air Travel Agency	71,695.00	6,695.00	71,695.00	6,695.00	6,695.00
25-Apr-2010	Journal	8	71,695.00							
11-Apr-2010	Purchase	4	33,090.00	Cash	Advertising Agency	33,090.00	3,090.00	33,090.00	3,090.00	3,090.00
24-Apr-2010	Purchase	7	66,180.00	Krypton Agency	Advertising Agency	66,180.00	6,180.00	60,000.00	4,669.00	4,669.00
24-Apr-2010	Journal	4	60,000.00							
25-Apr-2010	Journal	5	25,000.00	SI Road Transportes	Taxi/Bus/Truck	25,000.00		25,000.00	2,575.00	2,575.00
25-Apr-2010	Payment	4	25,000.00							
25-Apr-2010	Journal	6	2,575.00							
5-May-2010	Journal	16	6,000.00							
15-May-2010	Journal	18	10,000.00							
25-May-2010	Journal	19	8,000.00							
<b>Total</b>						<b>4,71,715.00</b>	<b>41,715.00</b>	<b>4,30,385.00</b>	<b>40,430.00</b>	<b>40,430.00</b>

Figure 1.6 Input Credit Summary

### 1.3 ST3 Report

Go to **Gateway of Tally > Display > Statutory Reports > Service Tax Reports > ST3 Report**  
(select the period)

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<b>FORM ST-3</b>	
(Return under section 70 of the Finance Act, 1994)	
[ ORIGINAL / REVISED RETURN ]	
Financial Year <input type="text" value="2010-11"/>	
For the period	
<input checked="" type="checkbox"/> April-September	<input type="checkbox"/> October-March
1A. Has the assessee opted to operate as Large Taxpayer <input type="text" value="No"/>	
<small>(As defined under Rule 2 (ea) of the Central Excise Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)</small>	
1B. If reply to column "1A" is 'yes', name of Large Taxpayer Unit (LTU) opted for	<input type="text"/>
2A. Name of the assessee	<input type="text" value="ABC Company"/>
2B. STC No.	<input type="text"/>
2C. Premises code No.	<input type="text" value="C80800045"/>
2D. Constitution of assessee	
(i) Individual / Proprietary	<input type="checkbox"/>
(ii) Partnership	<input type="checkbox"/>
(iii) Registered Public Ltd Company	<input type="checkbox"/>
(iv) Registered Private Ltd Company	<input checked="" type="checkbox"/>
(v) Registered Trust	<input type="checkbox"/>
(vi) Society/Co-op Society	<input type="checkbox"/>
(vii) Other	<input type="checkbox"/>

Figure 1.7 Form ST-3

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3. Computation of Service Tax

A1. Name of Taxable service  
Event Management Service

A2. Assessee is liable to pay Service Tax on this taxable service as,-  
 (i) a service provider; or  Yes  
 (ii) a service receiver liable to make payment of Service Tax  No

B. Sub-clause No. of clause(105) of section 65  zu

C1. Has the assessee availed benefit of any exemption notification ('Y/N')  Yes

C2. If reply to column "C1" is 'Yes', please furnish notification nos.  
 5/2005 Dated 23-3-2005

D. If abatement is claimed as per notification no. 1/2006-ST, please furnish Sr. No. in the notification under which such abatement is claimed

E1. Whether provisionally assessed ('Y/N')  E2. Prov. assessment order No. ('if any')

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

	Month / Quarter (1)	April (2)	May (3)	June (4)	July (5)	August (6)	September (7)
<b>(I) Service Tax Payable</b>							
(a) Gross amount received / (paid) in money							
(i) against service provided		13,80,000.00	45,331.00		63,463.00		
(ii) in advance for service to be provided		45,331.00					
(b) Money equivalent of considerations received / (paid) in a form other than money		50,000.00					
(c) Value on which Service Tax is exempt / not payable							
(i) Amount received against export of service		2,00,000.00					
(ii) Amount received / (paid) towards exempted service (other than export of service, i.e., (i) above)		1,00,000.00					
(iii) Amount received as / (paid to) pure agent		25,000.00					
(d) Abatement amount claimed							
(e) Taxable value = (a+b) minus (c+d)		11,50,331.00	45,331.00		63,463.00		
(f) Service Tax rate wise break-up of taxable value = (e)							
(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%		11,50,331.00	45,331.00		63,463.00		
(iv) Value on which Service Tax is payable @ 12%							
(v) other rate, if any							
(g) Service Tax Payable = (5% of f(i) + 8% of f(ii) + 10% of f(iii) + 12% of f(iv) + f(v)X other rate)		1,15,033.10	4,533.10		6,346.30		
(h) Education Cess payable = (@2% of Service Tax)		2,300.66	90.66		126.93		
(i) Secondary and Higher Education Cess payable = (@1% of Service Tax)		1,150.33	45.33		63.46		
<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)		14,30,000.00	1,25,000.00		1,75,000.00		
(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		2,00,000.00					
(m) Amount charged for exempted service provided / to be provided (other than export of service given at (l) above)		1,00,000.00					
(n) Amount charged as pure agent		25,000.00					
(o) Amount claimed as Abatement							
(p) Net taxable amount charged = (j + k) minus (l + m + n + o)		11,05,000.00	1,25,000.00		1,75,000.00		

Figure 1.8 Form ST-3

**4. Amount of service tax paid in advance under sub-rule(1A) of rule 6.**

	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Amount deposited in advance	10,000.00					
(b)	Challan Nos.	4855954					
(c)	Challan Dates	5-May-2010					

**4A. Service Tax, Education Cess and other amounts paid**

	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>(i) Service Tax, Education Cess, Secondary and Higher Education Cess paid</b>							
<b>(a) Service Tax Paid</b>							
	(i) in cash	70,879.00					
	(ii) by CENVAT Credit	20,000.00					
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A)	8,000.00					
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(3) of ST Rules	4,533.00					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
<b>(b) Education Cess Paid</b>							
	(i) in cash	1,418.00					
	(ii) by CENVAT Credit	400.00					
	(iia) 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 Rule 6(3) of ST Rules	91.00					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
<b>(c) Secondary and Higher Education Cess Paid -</b>							
	(i) in cash	708.00					
	(ii) by CENVAT Credit	200.00					
	(iia) 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 Rule 6(3) of ST Rules	45.00					
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6(4A) of ST Rules						
<b>(d) Other Amounts Paid</b>							
	(i) Arrears of revenue paid in cash	10,000.00					
	(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 in cash						
	(vi) Arrears of Sec & Higher Edu Cess paid in credit						
	(vii) Interest paid	1,000.00					
	(viii) Penalty paid						
	(ix) Section 73A amount paid						
	(x) Any other amount						

Figure 1.9 Form ST-3

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**(II) Details of Challan (Vide which Service Tax, Education Cess, Secondary and Higher Education Cess and other amounts paid in cash)**

(a)	Challan Nos	(i)	564878					
		(ii)	45869					
		(iii)	4855954					
		(iv)						

  

(b)	Challans Date	(i)	26-Apr-2010					
		(ii)	28-Apr-2010					
		(iii)	5-May-2010					
		(iv)						

**4B. Source documents details 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)**

Entry in table 4A above		Source documents No. / Period	Source documents date
Sl. 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**

**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 (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	

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

	Month / Quarter	April	May	June	July	August	September
	(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						

Figure 1.10 Form ST-3

5B. CENVAT Credit Taken and Utilized							
	Month / Quarter	April	May	June	July	August	September
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>(I) CENVAT Credit of Service Tax and Central Excise Duty</b>							
<b>(a)</b>	<b>Opening Balance</b>		39,252.95	63,902.95	63,902.95	63,902.95	63,902.95
<b>(b) Credit Taken</b>							
	(i) On Inputs	20,000.00					
	(ii) On Capital Goods						
	(iii) On Input Services received directly	39,252.95	24,650.00				
	(iv) As received from input service distributor						
	(v) From inter unit transfer by a LTU						
	<b>Total Credit Taken = (i+ii+iii+iv+v)</b>	<b>59,252.95</b>	<b>24,650.00</b>				
<b>(c) Credit Utilized</b>							
	(i) For Payment of Service Tax	20,000.00					
	(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						
	(vi) for payment under rule 6 (3) of the Cenvat Credit Rules, 2004						
	<b>Total Credit Utilized = (i+ii+iii+iv+v+vi)</b>	<b>20,000.00</b>					
<b>(d)</b>	<b>Closing Balance of CENVAT Credit = (a+b-c)</b>	<b>39,252.95</b>	<b>63,902.95</b>	<b>63,902.95</b>	<b>63,902.95</b>	<b>63,902.95</b>	<b>63,902.95</b>
<b>(II) CENVAT Credit of Education Cess and Secondary and Higher Education Cess</b>							
<b>(a)</b>	<b>Opening Balance</b>		1,177.59	1,917.09	1,917.09	1,917.09	1,917.09
<b>(b) Credit of Education Cess and Secondary and Higher Education Cess Taken</b>							
	(i) On Inputs	600.00					
	(ii) On Capital Goods						
	(iii) On Input Services received directly	1,177.59	739.50				
	(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>1,777.59</b>	<b>739.50</b>				
<b>(c) 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	600.00					
	(ii) For Payment of Education Cess and Secondary and Higher Education Cess on goods						
	(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 Utilized = (i+ii+iii+iv)</b>	<b>600.00</b>					
<b>(d)</b>	<b>Closing Balance of Education Cess and Secondary and Higher Education Cess = (a+b-c)</b>	<b>1,177.59</b>	<b>1,917.09</b>	<b>1,917.09</b>	<b>1,917.09</b>	<b>1,917.09</b>	<b>1,917.09</b>

Figure 1.11 Form ST-3



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**ACKNOWLEDGEMENT**

Date : 1-Oct-2010  
Place: Bangalore

**I hereby acknowledge the receipt of your ST-3 return for the period April 2010 - September 2010**

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

Figure 1.13 Form ST-3