

Service tax department has changed the service tax form ST-3 for quartely returns. This form is new and this is the guide to how to fill the new st3 form of service tax. Service tax department issued a new notification no. 1/2013 dated 22- February 2013 regarding change in st 3 form of service tax.

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 st 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	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter-wise i.e. Apr-Jun, Jul-Sep, Oct-Dec & Jan-Mar; (ii) The recipient of service liable to pay service tax should indicate the amount paid by him to service provider.
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 Rules is to be mentioned in this column (A) it includes,- (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) & 6(1) of the Service Tax (Determination of Value) Rules, 2006 (B) it excludes

	(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
B1.2	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 (A) it includes,- (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) & 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. (B) it excludes (a) Service tax, (b) Education cess, and (c) Secondary and higher education cess
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	(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 (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.
B1.6, B2.5, B2.6 & B2.7	In case of some services, as notified under Notification No. 30/2012-ST, dated 20th 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 th 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 th 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 <i>suomoto</i> 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.;

	(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 th 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.
13.1.2	(i) The terms "input", "capital goods", "input services" and "input service distributor" may be understood as defined in the CENVAT Credit Rules, 2004; (ii) Against S. No. 13.1.2.1, 13.1.2.2 & 13.1.2.3, 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). (iii) Against S. No. 13.1.2.4, furnish the details of service tax credit as received from 'input service distributor'. (iv) Against S. No. 13.1.2.5, details have to be filled only by Large Taxpayer Unit who has opted to operate as LTU.-
13.1.3.4	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
13.1.3.7	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.
13.3 & J3	Details of credit taken and utilised in respect of Secondary and Higher Education cess has to be shown separately in these columns
J	This information has to be furnished by an input service distributor only.
J1.4, J2.4 & J3.4	This information has to be furnished by an input service distributor who has availed CENVAT credit of the service tax paid on the services used in a unit which is exclusively engaged in manufacturing of exempted excisable goods or providing exempted services, as such credit is not liable to be distributed in terms of Rule 7(b) of the CENVAT Credit Rules, 2004

- See more at: <http://www.taxalertindia.com/2013/02/how-to-fill-new-st-3-form-of-service-tax.html#sthash.PI4SnA10.dpuf>