

# e-Filing of Service Tax Return (e-STAX)

<http://www.exciseandservicetax.nic.in>

## USER-MANUAL FOR ASSESSEES

Aug, 2006

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## Amendment Log

Version Number	Date	Change Number	Brief Description	Sections Changed
1.0.1	1st Apr 2003	-	First Release	-
1.0.2	30th Sept 2003	1	Changes made to incorporate all services, changes in duty-rate	all
1.0.3	3rd Oct 2004	2	New Features - Download Data, Report designer etc. provided	all
2.0.0	8 <sup>th</sup> Aug 2006	3	New ST-3 Form Format	4.3,5, 7.1, 7.2, 10, 11.1, 12.1, 12.2

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# 1. Introduction

## 1.1 Audience

This manual is meant for Assesseees who wish to file their Service Tax Return on-line. Users of e-STAX should have a basic working knowledge of computers.

## 1.2 Purpose

**e-STAX** ( **E**lectronic Filing of **S**ervice **T**ax Return ) is a web-based application for electronic filing of Service-Tax returns ( ST-3) which may be used by Service-Tax Payers ( Assesseees) to file their returns on-line from anywhere - their office, residence or any other place of choice, through the internet.

This manual provides a detailed description on how to use the e-STAX software.

## 1.3 Overview

Chapter 2 - describes the features of E-STAX.

Chapter 3 - gives the infrastructure requirements.

Chapter 4 - highlights the Form Layout and General operation instructions.

Chapter 5 onwards - explain the operational procedure in detail.

## 1.4 Problem Reporting

Problems may be reported by e-mail to [saps@nic.in](mailto:saps@nic.in). Frequently Asked Questions, Help, User Manual is available on the web-site [www.servicetaxefiling.nic.in](http://www.servicetaxefiling.nic.in)

## 2. Features of e-STAX

**e-STAX** ( **E**lectronic Filing of **S**ervice **T**ax Return ) citizen-centric web-based application.

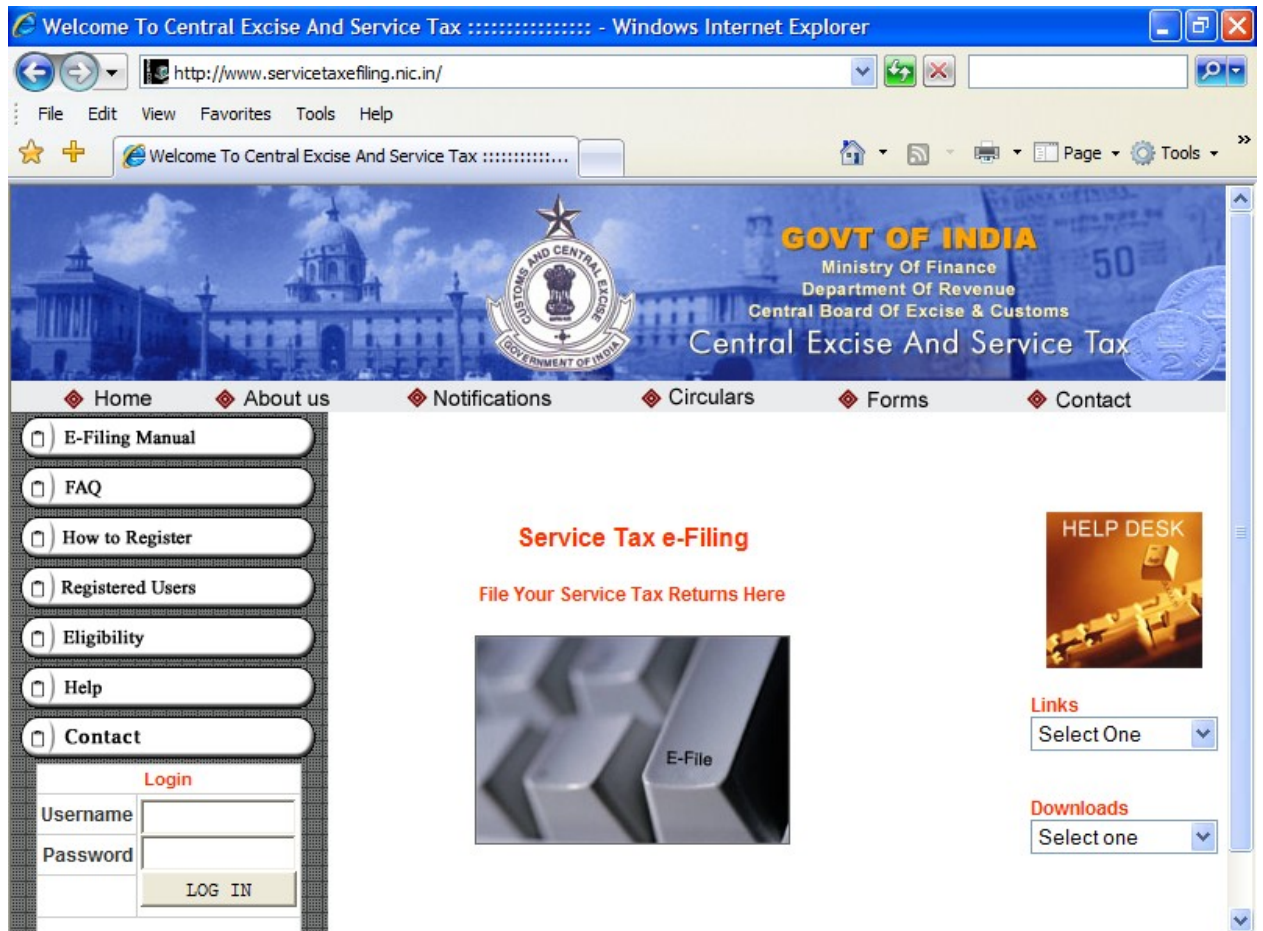
It is designed for the Service Tax Payers ( Assessee ) so that they may enter their ST-3 returns on-line.

## 3. Infrastructure Requirement

The Assessee should have an internet connection with a java enabled browser. If the browser is internet explorer (IE), then it should be version 5.0 or above. If the browser is Netscape navigator then it should be version 6.0 or above. If the computer does not have these browsers, then the same can be downloaded freely from the Internet. The site to download these are <http://www.microsoft.com/windows/ie/downloads/ie6/defaultasp> for Internet Explorer or <http://channels.netscape.com/ns/browsers/download.jsp> for Netscape navigator as the case may be. Any one is sufficient.

## 4. General Operating Instructions

### 4.1 Logging into e-STAX



Using any Java enabled browser, connect to the site [www.servicetaxefiling.nic.in](http://www.servicetaxefiling.nic.in) and the following home page of Service Tax is displayed

Log-in using a valid username and password provided to you by the department. On successful login, e-STAX main menu will appear. If, either the username or password is wrong, the following login screen appears to login again. If the user-name or password is incorrect, the

**Login e-Filing of Service Tax Return (e-STAX)**

User Name :

Password :

**Enter the User Name**

Java Applet Window

system will give error message as 'Incorrect User-Name' or 'Incorrect Password'.

## 4.2 Steps for e-filing in a nutshell

**Main Menu**

1)Change of Password

Entry of ORIGINAL ST-3 Form  
Amend ORIGINAL ST-3 Form

Entry of REVISED ST-3 Form  
Amend of REVISED ST-3 Form

View ST-3 Form ( Confirmed )

Print ST3 Return

**Reports**

List of ST-3 returns  
List of Challans

Entry/Amend of TR6 Challan  
Entry/Amend of TR6 for Revised Return  
View TR-6 Challan ( Confirmed )

Confirm ORIGINAL ST-3 Return  
Confirm REVISED ST-3 Return

Exit

**Excise Registration No.**

1. Logon to <http://www.servicetaxefiling.nic.in> with a valid username and password which is already provided to the individual assessee. The Main-Menu as shown above appears.
2. Enter the details of the ST-3 return using the 'Entry of Original ST-3 form' option from the Main-Menu .
3. Enter the details of TR-6 challan for the same period using option 'Entry/Amend of TR-6 challan' from the Main-Menu .
4. After entering the data and ensuring the values entered are correct, ( in case assessee wants to make changes choose 'Amend of Original ST-3 form' option from the Main-Menu ) the assessee has to confirm the ST-3 form data he has entered. To confirm the ST-3 form, press the 'Confirm Original ST-3 Return' button. After confirm no changes can be made to the data.
5. After successful confirm, the system generates an acknowledgement number as a confirmation of the filing. Once assessee gets an acknowledgement number, it implies that the ST-3 return has been filed. Further changes to the ST-3 return data are not permitted after the confirmation.

6. The acknowledgement number generated on confirmation, has to be noted down by the assessee and should be quoted for future correspondence. The assessee should take a print out of the ST-3 return along with the acknowledgement slip as a proof of e-filing.
7. If the assessee wants to file a revised ST-3 return, it can be done by selecting 'Entry/Amend of Revised ST-3 form'. Enter the revised data and then press the 'Confirm Revised ST-3 return' button. Steps 5 and 6 are applicable for the revised return also. A new acknowledgement number is generated for the revised return. Assessee should quote this number for future correspondence in case of revised return. In this case the Original ST-3 loses its sanctity once the revised return is confirmed.

Each and every step above is explained in detail in later chapters.

### 4.3 Form Layout

All the data-entry screens (i.e. forms) in E-STAX have the same format & layout. All labels of mandatory fields appear in red color and the fields which constitute the primary key appear in blue color. The layout and various controls/buttons in a data-entry screen are shown below and described in next section.

#### 4.3.1 Controls & Tool Bars

The screenshot displays the 'TR6 CHALLAN FORM' interface for e-filing a Service Tax Return. The form is organized into several sections:

- Header:** 'TR6 CHALLAN FORM' centered at the top.
- Input Fields:**
  - YYYYMM (highlighted in blue)
  - Bank Code (highlighted in blue)
  - Bank Name (text field)
  - Date Of Deposit (highlighted in blue)
  - Challan No (highlighted in blue)
  - STP Code (highlighted in blue, value: 9999999999999999)
  - Account Head (highlighted in blue)
  - Service Category Code (text field)
  - Amount (text field)
- Remarks:** A large text area for entering remarks.
- STP Details:**
  - STP Name: TESTING ASSESSEE
  - Loc Code: 999999
  - Account Head Descr: (text field)
  - ST Category Desc: (text field)
- Controls:**
  - 'Whether Next Entry is of' dropdown menu (value: SAME\_CHALLAN)
  - 'Save Record' checkbox (checked)
  - 'Show Total Duty' button
- Navigation Bar:** A row of buttons including EntQry, ExeQry, CancelQry/Exit, Prv, Nxt, GoTo, Del, Clr, Save, <, >, ShowKey<F8>, Help, Calc, and List.
- Status Bar:** Displays '<Entry Mode>', '<Page: 1 of 1>', '<V.1.0.11>', and Z-Frm, Z-Fld.

**Status Bar** appears as the last line of the screen. It shows the mode in which the form is, page no., and the version no. of the software.

**Message Bar** All messages - data-entry messages, error messages etc appear on this line. The user can refer to this line while data-entry as it displays hints on data to be entered. The message bar appears in red color for error messages, yellow in case of wait messages and green otherwise.

**Command Button Line** This line appears above the message bar and contain a series of action buttons. The various buttons and their actions are listed below. *Pl. Note that the Command Button Line is invisible, it does not appear in case of the ST-3 Return Form.*

<EntQry>	Changes the mode of the form to Query mode ( see section <i>Form Modes</i> )
<ExeQry>	Executes the Query and retrieves the data as per the Query. This button has to be used after <EntQry> button
<CancelQry/Exit>	Is used to exit from Query Mode or exit the form
<Prv>, <Nxt> and <GoTo>	Are navigation buttons used in Amend Mode; <Prv> brings up the previous record into the form, <Nxt> shows the next available record and with <Goto> one can move to any desired record by specifying the record number.
<Del>	Deletes the record provided user has permission for the same.
<Clr>	Clears the form i.e displays a blank form
<Save>	Saves the record into the Database
<ShowKey<F8>>	Shows the usage of different keys
<Help>	Provides context-sensitive Help
<Calc>	Pops up a calculator
<List>	Pops up a List-of-Values from which the user can choose

### 4.3.2 Form Modes

There are three different modes in which the forms/data-entry screens open. Each mode has its own functionality. The modes are

(1) Entry Mode - as name implies, this mode is for entering the data. This is the default mode for most of the forms.

(2) Query Mode - allows the user to frame a query, all fields in the form appear in yellow color. To bring a form into Query Mode either press the *F1* key or <EntQry> button on the Command Line Button. All fields in the form appear in yellow color; the user may then type the value to be retrieved in the desired field and click on <ExeQry> button/*F2* key. Once <ExeQry> button is clicked the records are retrieved and form switches into Amend Mode. For eg. (i) One wishes to retrieve data belonging to 'ADV' category, in category code field type *ADV* and click on <ExeQry> button/*F2* key to retrieve the data. (ii) One wishes to retrieve data belonging to 'ADV' category for April 2004, then in category code field type *ADV* and *yyyymm* field type *200404* and click on <ExeQry> button or *F2* key to retrieve the data.

The % wild card may also be used to query data for e.g one wishes to retrieve data for '01' commisionerate then in Location Code field type *01%*.

(3) Amend Mode - allows the user to amend/change existing data. All the data appears in red color in this mode. This mode can be activated by clicking on <EntQry> followed by <ExeQry> button.

**Note :** Modes are available if Command Button Line is available.

### 4.3.3 Navigation & Function Keys





<Enter>	On pressing this key, the cursor will go to the next field.
<Shift+Tab>	On pressing this key, the cursor will go to the previous field.
<Up Arrow>*	This key can be used to move to previous record (if any) in query mode.
<Down Arrow>*	This key can be used to move to next record (if any) in query mode.
<Alt+Down Arrow>*	Use this key to GoTo a particular record in Amend Mode (
<F1>*	Pressing F1 switches the Form into Query Mode
<F2> *	It retrieves the records as per the query framed in Query Mode. ( Pl. note This key has to be used when in Query mode )
<F3>*	Used to Exit from Query Mode
<F8>*	Pops-up a window which shows the usage of all keys.

Apart from the above mentioned Functional keys, there are many more Navigational/Function Keys for a complete list press <F8> in any form.

\* [Not Available in ST-3 Return Form](#)

### 4.4 Generating Reports

When generating reports the user has to provide certain information for instance the period for which the report is required, the category code for which report is required etc. To accept these values ( called as input parameters ) a Input-Parameter Screen is provided which is similar for all the reports and appears whenever a report has to be generated, The user has to enter the desired parameters and then press 'Show<F2>' button or *F2* key to generate the report. Some of the parameters may/may not appear in the input-parameter screen depending upon the requirement of the report.


 Input Parameter e-Filing of Service Tax Return (e-S...   


## Input Parameter

Category Code :

YYYYMM (From) :

YYYYMM (To) :



Print Confirmed Records Only (Y/N) :  

Assessee Code

**Enter the Service Category Code**

Java Applet Window

## 5. Main-Menu

The main-menu of e-STAX appears after logging-in and is shown below. The user can navigate among the buttons using the up and down arrows. The user can also use the mouse to click on the desired option.

**Main Menu e-Filing of Service Tax Return (e-STAX)**

**Main Menu**

1) Change of Password

Entry of ORIGINAL ST-3 Form  
Amend ORIGINAL ST-3 Form

Entry of REVISED ST-3 Form  
Amend of REVISED ST-3 Form

View ST-3 Form ( Confirmed )

Entry/Amend of TR6 Challan  
Entry/Amend of TR6 for Revised Return  
View TR-6 Challan ( Confirmed )

Confirm ORIGINAL ST-3 Return  
Confirm REVISED ST-3 Return

Print ST3 Return

**Reports**

List of ST-3 returns  
List of Challans

Exit

**Excise Registration No.**

## 6. Change of Password

To change the password click the Change of Password option from Main-Menu, the following screen shown below will be displayed. The user has to type the old-password and the new password. The new password has to be typed twice once against New Password entry and once in the Re-type Password entry and then press Change button.

*Please note the users are advised to change the password immediately after the first login.*

Change Password

User Name : stp\_9999999999999999

Old Password :

New Password :

Re-type Password :

Change Exit

Enter the Existing Password

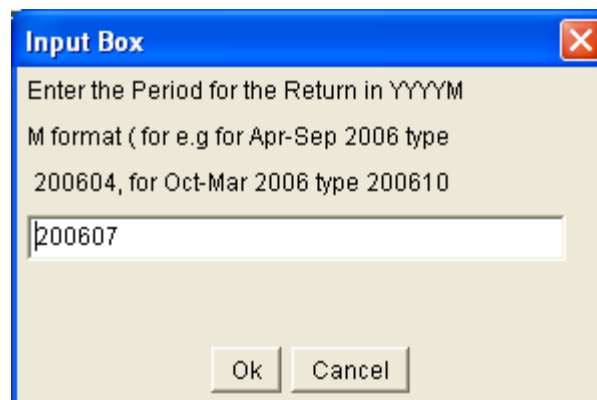
Java Applet Window

## 7. ST-3 form Entry

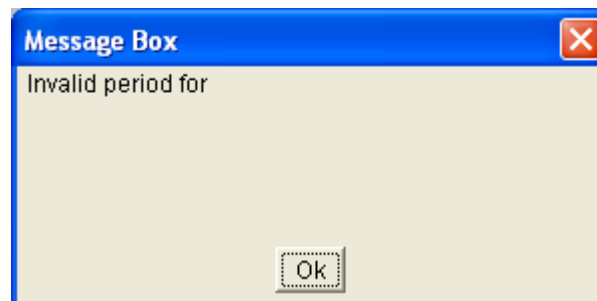
The Assessee can enter the ST3 Return data and can also enter the ST3 data in case of a ST-3 Revised Return. Both options are explained below.

### 7.1 Entry of Original ST-3 form

On clicking the '*Entry of Original ST-3 form*' option from the Main Menu, the following Input Box will be displayed. Enter the starting period of the period for which the return is being filed for e.g for Oct 2006 to Mar 2007 period enter 200610, where 2006 is the year and 10 is the month and press the Ok button. If a valid period is entered the ST-3 data-entry screen appears



otherwise a error-message box is displayed as shown below



When a valid period is entered the ST-3 data-entry screen appears which is identical to the manual ST-3 form. This screen is used for entering the ST-3 Return data. The form is divided into several sections - the Payment details section, Details of Other Payments section, Credit details for Service Tax provider/recipient section, Credit Details for Input Service Distributor section and Self Assessment memorandum section. The Payment Details ( 4A ) section is shown below. The Financial Year , the period, the Service Tax Payer's Code, Assessee's Name, Location Code and the Category of Taxable Services for which the return is being filed are automatically displayed. The assessee has to enter the Category of Service, and all the payment details corresponding to the specific category appropriate column provided for each month.

**ST3 - : ENTRY**

**SERVICE TAX RETURN (FORM ST-3) ORIGINAL**

FINANCIAL YEAR 2005-2006 For The Period April-September

ST Code 9999999999999999 Name TESTING ASSESSEE Location Code 999999

Category of taxable services for which return is be (ADV) (AIR) (ARC) (BAS) (BFN) (BRD)

**4(A) Payment Details**

Category

YYYYMM( Year and Month )

	200504	200505	200506	200507	200508	200509	Total
Amount received towards taxable service(s) provided							
Amount received in advance towards taxable service(s) to be provided							
Amount Billed - gross							
Amount Billed for exempted services other than export							
Amount Billed for exported services, without payment of tax							
Amount Billed for services, on which tax is to be paid							
Abatement claimed - Value							
Notification number of abatement							

**Enter Category Code or Press F7**

---

**ST3 - : ENTRY**

Notification number of exemption

Provisional Assessment order no. Save

Service Tax payable

Education cess payable

Service Tax Paid in cash

Challan Number & Date

Service tax paid through cervat credit

Education cess paid in cash

Education cess paid through education cess credit

Remarks ( if any )

**Enter Category Code or Press F7**

<Entry Mode> <Page: 1 of 1> <V.1.0.11>

After completing the entry of one column i.e of one month, the user has to save the details by clicking on save button provided on left hand side. The data once saved, is disabled and the user can enter the next month's data in the next column ( see screen below ) & again press the Save button and so on till all six months data is entered. Pl. note after entering data for each month the Save button has to be clicked. While entering the data, help is provided for each field displayed on the *message bar*. Even if the data for a particular month or for all months is nil, values have to be entered as zero and saved.

ST3 - : ENTRY

4(A) Payment Details

Category

YYYYMM( Year and Month )

	200504	200505	200506	200507	200508	200509	Total
Amount received towards taxable service(s) provided	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount received in advance towards taxable service(s) to be provided	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount Billed - gross	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount Billed for exempted services other than export	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount Billed for exported services, without payment of tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount Billed for services, on which tax is to be paid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Abatement claimed - Value	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Notification number of abatement	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Notification number of exemption	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Provisional Assessment order no.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save

Enter Category Code or Press F7

Start | sql... | Te... | C:... | Bl... | e-... | fm... | fi... | M... | ST... | 12:19 PM

The next section other payment details ( 4B ) is shown below, enter the data and press the save button. The Cenvat Credit Details section is also shown, enter the data for each month and press Save Button as explained earlier. Similarly enter the data for other sections

ST3 - : ENTRY

4(B) Details of other payments

Category

	Amount		Challan		Amount		Source
	Cash		Number	Date	Credit		Document No.
Arrears of service tax	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Education Cess	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Interest	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Penalty	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Miscellaneous	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Excess amount paid and adjusted subsequently	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
Total	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>

Remarks

Save

5 Cenvat details for Service Tax provider/rec:  
5(A) Cenvat Credit Details

YYYYMM(Year & Month)

	200504	200505	200506	200507	200508	200509
Opening Balance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit availed on inputs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit availed on capital goods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Enter Category Code or Press F7

Start | sql... | Te... | C:... | Bl... | e-... | fm... | fi... | M... | ST... | 12:20 PM

ST3 - : ENTRY

Credit availed on input services

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit received from Input Service Distributor	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Credit availed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit utilised towards payment of tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Closing Balance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save

5(B) Education cess credit details

YYYYMM(Year & Month)

	200604	200605	200606	200607	200608	200609
Opening Balance	0.0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit of education cess availed on goods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit of education cess availed on services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Credit of education cess utilised for payment of Service tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Closing Balance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save

Enter Category Code or Press F7

<Entry Mode> | <Page: 1 of 1> | <V.1.0.11>

**ST3 - : ENTRY**

6(A) Credit details for Input Service Distributor

YYYYMM (Year & Month)

	200604	200605	200606	200607	200608	200609
Opening Balance	0.0					
Credit of Service tax received						
Credit of service tax distributed						
Credit of service tax not eligible to be distributed						
Closing Balance						

Save

6(B) Details of Education cess received and distributed

YYYYMM (Year & Month)

	200604	200605	200606	200607	200608	200609
Opening Balance	0.0					
Credit of education cess received						
Credit of education cess distributed						
Credit of education cess not eligible to be distributed						

Save

Enter Category Code or Press F7

<Entry Mode> <Page: 1 of 1> <V.1.0.11>

**ST3 - : ENTRY**

Closing Balance

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

Remarks ( if any )

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

6(C) The taxable services on which input service credit has been distributed during the half year period

7. Details of amount payable but not paid as on the last day of the period for which the return is filed

8. Self Assessment memorandum

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me / us and are correctly stated. YES

(b) I/We have assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the rules made thereunder. YES

(c) I/We have paid duty within the specified time limit and in case of delay, I/we have deposited the interest leviable thereon. NO

Place

Name of Assessee or Authorized Signatory

Entered By : User Class : Date of Entry :

Amend By : User Class : Date of Amend :

Enter Category Code or Press F7

Start sql... Te... C:... Bl... e... fm... f1... M... ST... 12:23 PM

## 7.2 Amend of Original ST-3 form

Similar to entry procedure, the user is prompted to enter the starting period for the return that has to be amended, if it is valid then the screen for amendment appears. The screen shots are displayed below. At a time only one month's data is displayed the user can amend it. To save changes click on the Save button. To view the next month / previous month's data click on Next or Previous button.

**ST3 - : AMEND**

SERVICE TAX RETURN (FORM ST-3) ORIGINAL

FINANCIAL YEAR: 2004-2005 For The Period: April-September

ST Code: 9999999999999999 Name: TESTING ASSESSEE Location Code: 999999

Category of taxable services for which return is bel: (ADV) (AIR) (ARC) (BAS) (BFN) (BRD)

**4 (A) Payment Details**

Category: ADV ADVERTISING AGENCY

YYYYMM (Year and Month): 200404

Amount received towards taxable service(s) provided: 0.00

Amount received in advance towards taxable service(s) to be provided: 0.00

Amount Billed - gross: 0.00

Amount Billed for exempted services other than export: 0.00

Amount Billed for exported services, without payment of tax: 0.00

Amount Billed for services, on which tax is to be paid: 0.00

Abatement claimed - Value: 0.00

Notification number of abatement:

Enter

<Rec: 1 of 2> <Page: 1 of 1> <V.1.0.11>

---

**ST3 - : AMEND**

Notification number of abatement:

Notification number of exemption:

Provisional Assessment order no.:

Service Tax payable: 0.00

Education cess payable: 0.00

Service Tax Paid in cash: 0.00

Challan Number & Date:

Service tax paid through cenvat credit: 0.00

Education cess paid in cash: 0.00

Education cess paid through education cess credit: 0.00

Remarks (if any):

Next

Prev

Save

Enter

<Rec: 1 of 1> <Page: 1 of 1> <V.1.0.11>

ST3 - : AMEND

4(B) Details of other payments

Category **ADV** ADVERTISING AGENCY

	Amount		Challan		Amount		Source
	Cash		Number	Date	Credit		Document No.
Arrears of service tax	0.00				0.00		
Education Cess	0.00				0.00		
Interest	0.00				0.00		
Penalty	0.00				0.00		
Miscellaneous	0.00				0.00		
Excess amount paid and adjusted subsequently	0.00				0.00		
Total	0.00				0.00		

Remarks

5 Cenvat details for Service Tax provider/rec:

5(A) Cenvat Credit Details

YYYYMM(Year & Month)

200404

Opening Balance

0.00

Credit availed on inputs

0.00

Credit availed on capital goods

0.00

Enter

<Rec: 1 of 2> <Page: 1 of 1> <V.1.0.11>

ST3 - : AMEND

Credit availed on inputs services

Credit received from Input Service Distributor

Total Credit availed

Credit utilised towards payment of tax

Closing Balance

5(B) Education cess credit details

YYYYMM(Year & Month)

Opening Balance

Credit of education cess availed on goods

Credit of education cess availed on services

Credit of education cess utilised for payment of Service tax

Closing Balance

Enter

<Rec: 1 of 1> <Page: 1 of 1> <V.1.0.11>

ST3 - : AMEND

6(A) Credit details for Input Service Distributor

YYYYMM (Year & Month)

Opening Balance

Credit of Service tax received

Credit of service tax distributed

Credit of service tax not eligible to be distributed

Closing Balance

6(B) Details of Education cess received and distributed

YYYYMM (Year & Month)

Opening Balance

Credit of education cess received

Credit of education cess distributed

Credit of education cess not eligible to be distributed

Next

Prev

Save

Next

Prev

Save

Enter

<Rec: 1 of 1> <Page: 1 of 1> <V.1.0.11>

ST3 - : AMEND

0.00

Remarks ( if any )

6(C) The taxable services on which input service credit has been distributed during the half year period

7. Details of amount payable but not paid as on the last day of the period for which the return is filed

8. 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: NICHQ

Name of Assessee or Authorised Signatory: ANITA

Entered By : stp\_9999999999999999 User Class : ECC Date of Entry : 02/08/2006

Amend By : User Class : Date of Amend :

Enter

<Rec: 1 of 2> <Page: 1 of 1> <V.1.0.11>

### 7.3. Entry/Amend of Revised ST-3 Form

If the assessee has to file revised ST-3 return, then click the option *Entry/Amend of Revised ST-3 Form* provided in the Main-Menu. On clicking this, the system asks the user to enter the acknowledgement number of the Original Return which the user seeks to revise. If this is correct, then only one can proceed with the entry of the Revised Return. The procedure for entering / amending the revised return is same as the original ST-3 form as explained in section 7.1. Please note that the data for the entire return-period has to be re-entered.

## 8. TR6 Challan Entry

The assessee has to enter the TR6 challan details as well, without which the ST3-Return data is treated as incomplete and the assessee will not be able to file the Return. Also note if an assessee files a revised ST-3 return he has to enter the TR-6 challans for the revised return as well. For this user needs to select the *Entry / Amend of TR6 for Revised return* option from the Main-Menu. The procedure for entering the revised challan is same as that for the original TR-6 challan form as explained below.

On clicking the ' *Entry / Amend of TR6 Challan* ' option from the Main Menu, the following screen will be displayed. For revised return click *Entry / Amend of TR6 for Revised return*.

### Points to be noted while entering information of TR-6 Challans

Name of the Field	Description of the Field.
YYYYMM	Enter the month and year for which the Service Tax/Other payments are being paid. Please note that this YYYYMM column is not for the month/date on which payment is made but corresponds to the period for which the payment is being made. For example : Tax for the month of 200302 has been paid via challans in Apr

	2003, then user has to enter 200302 i.e. the period for which Tax/Other Payments are being made.
Bank Code	Enter the Bank Code or Press F7 for list of values. The Bank Code entered should be present in the Bank Code Master Directory.
Challan No.	Enter the Challan number as given by the Bank.
Date of Deposit	This is the date on which the Challan is deposited in the Bank. Enter the Date of Receipt as mentioned on the Bank Seal.
STP Code	The Service Tax Payee Code is displayed automatically. The STP name, loc code are also automatically displayed.
Account Head	Enter Account Head. List of Values are provided. This can be selected by pressing F7.
Service Category Code	Service Category Code and ST Category Desc are automatically displayed on entering the Account Head.
Remarks	Enter remarks, if any.
Amount	Enter the Amount in Rupees.

## 9 Confirm the Return

After entering the ST-3 Form data, and TR6 challan data, the assessee has to confirm the return, only then the Return is considered as filed. The procedure for confirming the original and revised return is the same, except that for confirming Original Return click on *Confirm Original ST-3 Form* from Main-Menu and for Revised Return click on *Confirm Revised ST-3 Form*. The screen as shown below appears.

File ST3 Return e-Filing of Service Tax Return (e-STAX)

Confirm ST-3 Return

STP Code  Name

For the Period From  To

Enter Year and Month as YYYYMM e.g for April 2003 enter 200304

Java Applet Window

Type the Return Period for the Return that has to be confirmed and press the <Confirm> button. The system will ask again for final confirmation. The system generates an acknowledgement number as a confirmation of the filing. **Once assessee gets an acknowledgement number, implies that the ST-3 return has been filed. Further changes to the ST-3 return data are not permitted after the confirmation.**

**The acknowledgement number generated on confirmation, has to be noted down by the assessee and should be quoted for future correspondence. The assessee should take a print out of the ST-3 return along with the acknowledgement slip as a proof of e-filing.**

## 10. Viewing Filed Data

### 10.1 Viewing ST3-Form data

Using option '*View ST-3 Form (Confirmed)*' from the Main-Menu, one can view the details of the confirmed ST-3 form. Details of both the original and revised return which are confirmed can be viewed here. No changes can be made to the data.

### 10.2 Viewing TR6 Challan data

To view TR6 challan data click on *View TR-6 challan (Confirmed)* option from Main-Menu. One can view the details of the confirmed TR-6 challan. The form opens in Query Mode, to view the details of the Return, press the button <ExeQry>. ( Refer section 4.3 )

## 11. Printing the Return

### 11.1 Print ST-3 Return

To Print the ST3 Return click on this option from Main-Menu. This option can be used for printing both Original & Revised return, Confirmed as well as Unconfirmed. The input parameter screen appears, enter the period of the return, Return Type 'O' for Original, 'R' in case of Revised Return and click <show/F2> button. The ST3-Return is printed a copy of which appears below. In Case the Return is confirmed the acknowledgement slip is also printed along with the Return.

### **Form ST-3**

**( Return under Section 70 of the Finance Act, 1994 )**

**FINANCIAL YEAR 2005-2006**

**For the period April-September**

**1.Name of the Assessee : Dummy STP Code :  
9999999999999999**

**2.Registration Number of premises for which return is being filed :**

**3.Category of taxable services for which return is being filed :**

#### **4.Payment of Service Tax**

Catg Code		Apr	May	Jun
ADV	Amount received towards taxable service(s) provided	200504.00	0.00	0.00
	Amount received in advance towards taxable service(s) to be provided	300.00	0.00	0.00
	Amount billed-gross	0.00	0.00	0.00
	Amount billed for exempted services other than export	0.00	0.00	0.00
	Amount billed for exported services, without payment of tax	0.00	0.00	0.00
	Amount billed for services on which tax is to be paid	0.00	0.00	0.00
	Abatement claimed - Value	0 /	/	
	Notification Number of Abatement	0 /	/	
	Notification Number of exemption	0	0	0
	Provisional Assessment order no.	0.00	0.00	0.00
	Service Tax Payable	0.00	0.00	0.00
	Education cess Payable	0.00	0.00	0.00
	Service Tax Paid in Cash	0	0	00
	Challan No. and date	0.00	0.00	0.00
	Service Tax paid through cenvat credit	0.00	0.00	0.00
	Education Cess Paid in Cash			
	Education cess paid through education cess credit	0.00	0.00	0.00
BRD	Amount received towards taxable	12.00	34.00	23.00

service(s) provided				
Amount received in advance towards taxable	0.00	12.00	12.00	
service(s) to be provided	0.00	0.00	34.00	
Amount billed-gross	0.00	0.00	45.00	
Amount billed for exempted services other than export	0.00	0.00	0.00	
Amount billed for exported services, without payment of tax	0.00	0.00	0.00	
Amount billed for services on which tax is to be paid	0.00	0.00	0.00	
Abatement claimed - Value	/	/	/	
Notification Number of Abatement	/	/	/	
Notification Number of exemption	0	0	0	
Provisional Assessment order no.	0.00	0.00	0.00	
Service Tax Payable	0.00	0.00	0.00	
Education cess Payable	0.00	0.00	0.00	
Service Tax Paid in Cash	00	0	0	
Challan No. and date	0.00	0.00	0.00	
Service Tax paid through cenvat credit	0.00	0.00	0.00	
Education Cess Paid in Cash				
Education cess paid through education cess credit	0.00	0.00	0.00	

**(B). Details of other payment**

Catg Code	Payments (1)	Amount Cash (2)	Challan Number. (3)	Challan Date (4)	Amount Credit (5)
ADV	Arrears of service tax	23.0			1
	Education cess	30.0			1
	Interest	1.0			8
	Penalty	34.0			9
	Miscellaneous	67.0			8
	Excess amount paid and adjusted subsequently	67.0			9
	TOTAL	88.0			
BRD	Arrears of service tax	0.0			
	Education cess	0.0			
	Interest	0.0			
	Penalty	0.0			
	Miscellaneous	0.0			
	Excess amount paid and adjusted subsequently	0.0			
	TOTAL	0.0			

**5. Credit Details for Service Tax provider/recipient**

**(A) Cenvat credit details**

Details of Credit	Apr	May	Jun
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Opening Balance	0.00	0.0	6.0
Credit availed on inputs	0.00	0.0	7.0
Credit availed on capital goods	0.00	0.0	8.0
Credit availed on input services	0.00	0.0	9.0
Credit received from Input Service Distributor	0.00	0.0	10.0
Total Credit availed	0.00	0.0	34.0
Credit utilised towards payment of service tax	0.00	0.0	0.0
Closing Balance	0.00	0.0	40.0

**(B) Education cess credit details**

Details of Credit	Apr	May	Jun
Opening Balance	0.00	0.00	
Credit availed on capital goods	0.00	0.00	
Credit availed on input services	0.00	0.00	
Credit utilised towards payment of service tax	0.00	0.00	
Closing Balance	0.00	0.00	

**6. Credit details for Input Service distributor**

**(A) Details of cenvat credit received and distributed**

Details of Credit	Apr	May	Jun
Opening Balance	0.00	0.0	0.0
Credit of service tax is received	0.00	0.0	0.0
Credit of service tax distributed	0.00	0.0	0.0
Credit of service tax not eligible to be distributed	0.00	0.0	0.0
Closing Balance	0.00	0.0	0.0

**(B) Details of Education cess received and distributed**

Details of Credit	Apr	May	Jun
Opening Balance	0.00	0.0	
Credit of education cess received	0.00	0.0	
Credit of education cess distributed	0.00	0.0	
Credit of education cess not eligible to be distributed	0.00	0.0	
Closing Balance	0.00	0.0	



(C) The taxable services on which input service credit has been distributed during the half year period

(ADV)(BRD)(CHA)

7. Details of amount payable but not paid as on the last day of the period for which the return is filed 2040.0

8. 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 : NICHQ

Date :

( Name and Signature of the assessee or  
authorised signatory )

ANITA

## 12.Reports

Two reports have been provided for the assessee .1. List of ST - 3 Returns and .2. List of TR6 challans.

### 12.1 List of ST-3 Returns

This option generates a report, listing the returns entered for a given period. The total value-billed, total value-realised and the total S.T.Paid for the ST3-Return is displayed along with other columns as seen in the sample report shown below. This report lists both confirmed as well as the ST-3 Return data which is not confirmed. If the ST-3 return is confirmed the Acknowledgement No. is also displayed else it appears as blank.

Date Of Generation : 17/04/2003

**List of ST3 Returns Submitted between 200204 to 200304**

Service Tax Payee Code : AAAAA1234AST001  
Service Tax Payee Name : TESTING ASSESSEE1

(Rs. in Actual)

SNO.	Assessee-Code	Period-From	Period-To	Category Code	Value Billed	Value Realised	S.T. Paid Total*	Ack. No.	ORIGINAL/REVISED Return
1	AAAAA1234AST001	200204	200209	TGH	247619.00	247619.00	12381.00	27	Original

S.T. Paid Total\* = ST Paid Cash + Credit + Interest Paid + Others

## 12.2 List of TR6 Challans

This option generates a report, listing the TR-6 Challans entered for a given period. A sample report is shown below.

Date Of Generation : 21/04/2003

**List of TR6 Challans From 200104 to 200304**

Service Tax Payee Code : 000089778578576  
Service Tax Payee Name : Dummy Assessee

(Rs. in Actual)

SNO.	YYYYMM	Challan Number	Account Head	Catg code	Amount	Date of Deposit	ORIGINAL/REVISED Return
1	200104	1	00449999	BRD	250.00	01-01-2003	Original
2	200104	45	00449999	BRD	300.00	01-04-2003	Original
3	200304	1212	00449999	BRD	123.00	01-04-2003	Original
				TOTAL	673.00		