

"FORM ST-3**(IN TRIPLICATE)****(Return under section 70 of the Finance Act, 1994)***(Please see the instructions carefully before filling the Form)***[ORIGINAL /REVISED RETURN** *(Strike whichever is NOT applicable)*]**Financial Year** 2011-2012**For the period (Please tick the appropriate period)**☒ **April-September** ☐ **October- March****1A Has the assessee opted to operate as Large Taxpayer [Y/N]**

N

*(As defined under Rule 2 (ea) of the Central Excise Rules, 2002 read with rule 2 (1)(cccc) of the Service Tax Rules, 1994)***1B If reply to column "1A" is 'yes', name of Large Taxpayer Unit (LTU) opted for (name of city)****2A Name of the assessee**

SMART ENTRY

Address of the assessee:

339/5, New Sunshine Building, II Avenue, Anna Nagar, CHENNAI-600040, TAMILNADU

Contact Person:

XAVIER MORAIS

Mobile/Telephone Number:

44 - 32460006

Email ID:**2B STC No.**

ABPFS9073FSD001

2C Premises code No.

SF0406A001

2D Constitution of assessee*(Please tick the appropriate category)*

- | | | | |
|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|
| (i) Individual / Proprietary | <input type="checkbox"/> | (ii) Partnership | <input checked="" type="checkbox"/> |
| (iii) Registered Public Ltd Company | <input type="checkbox"/> | (iv) Registered Private Ltd Company | <input type="checkbox"/> |
| (v) Registered Trust | <input type="checkbox"/> | (vi) Society/Cooperative | <input type="checkbox"/> |
| (vii) Other | <input type="checkbox"/> | | |

3 Computation of Service Tax *(To be filled by a person liable to pay service/Not to be filled by input service distributor)*
(To be repeated for every category of taxable service on which service tax is payable by the assessee)**A1 Name of Taxable service**

Commercial training or coaching (w.e.f 1/7/2010 means such training or coaching is being provided for a consideration, whether or not such training or coaching is conducted with a profit motive.)

A2 Assessee is liable to pay service tax on this taxable service as,-(Please tick the appropriate category)

- | | |
|---|-------------------------------------|
| (i) a service provider; or | <input checked="" type="checkbox"/> |
| (ii) a service receiver liable to make payment of service tax | <input type="checkbox"/> |

B Sub-clause No. of clause (105) of section 65 *(Please see instructions)*

zzc

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

N

C2 If reply to column "C1" is 'yes', please furnish notification Nos.

Sl.No	Exemption Notification Nos	Year

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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

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E1 Whether provisionally assessed ('Y/N')

N

E2 Prov. assessment order No. ('If any')

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

Month/Quarter**	Apr-Jun	Jul-Sep
(1)	(2)	(3)

(I) Service tax payable

(a)	Gross amount received/(paid #) in money		
	(i) against service provided	116890	138355
	(ii) in advance for service to be provided	Nil	Nil
(b)	Money equivalent of considerations received / (paid #) in a form other than money	Nil	Nil
(c)	Value on which service tax is exempt/not payable		
	(i) Amount received against export of service^	Nil	Nil
	(ii) Amount received/(paid #) towards exempted service (other than export of service, i.e., (i) above)	Nil	Nil
	(iii) Amount received as/(paid to #) pure agent (Please see instructions)	Nil	Nil
(d)	Abatement amount claimed	Nil	Nil
(e)	Taxable value =(a+b) minus (c+d)	116890	138355
(f)	Service tax rate wise break-up of taxable value =(e)		
	(i) Value on which service tax is payable @ 5%	Nil	Nil
	(ii) Value on which service tax is payable @ 8%	Nil	Nil
	(iii) Value on which service tax is payable @10%	116890	138355
	(iv) Value on which service tax is payable @12%	Nil	Nil
	(v) other rate, if any, (please specify)	Nil	Nil
(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)	11689	13837
(h)	Education cess payable (@ 2% of Service tax)	234	277
(i)	Secondary and higher education cess payable (@ 1% of Service Tax) (Please see instructions)	117	139

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

**** Assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-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 service tax paid in advance under sub-rule(1A) of rule 6

	Month/Quarter**	Apr-Jun	Jul-Sep
	(1)	(2)	(3)
(a)	Amount deposited in advance	Nil Nil Nil	Nil Nil Nil
(b)	Challan Nos.	Nil Nil Nil	Nil Nil Nil
(c)	Challan dates	Nil Nil Nil	Nil Nil Nil

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

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-Jun	Jul-Sep
	(1)	(2)	(3)

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

(a)	Service Tax paid-		
	(i) in cash	11689	13834
	(ii) by CENVAT credit^	Nil	Nil
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	Nil	Nil
	(iii) by adjustment of excess amount paid earlier and adjusted in this period Rule 6 (3) of ST Rules	Nil	Nil
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules	Nil	Nil
(b)	Education cess paid -		
	(i) in cash	234	277
	(ii) by CENVAT credit^	Nil	Nil
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	Nil	Nil
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules	Nil	Nil
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules	Nil	Nil
(c)	Secondary and higher education cess paid -		
	(i) in cash	117	139
	(ii) by CENVAT credit^	Nil	Nil
	(iia) by adjustment of amount earlier paid in advance and adjusted in this period under rule 6 (1A).	Nil	Nil

(iii)	by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules	Nil	Nil
(iv)	by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST Rules	Nil	Nil

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

(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)	00020	00044
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(b)	Challan Date (May please be furnished in the order of Challan Nos furnished above)	(i)	07/07/2011	08/10/2011
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**** 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 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)

(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

Nil

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')	N
(b)	Whether manufacturing any exempted goods ('Y/N')	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)	N

(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	N
	(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).	N

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

	Month/Quarter**	Apr-Jun	Jul-Sep
	(1)	(2)	(3)
(a)	Value of exempted goods cleared	Nil	Nil
(b)	Value of exempted services provided	Nil	Nil
(c)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by CENVAT Credit	Nil	Nil
(d)	Amount paid under rule 6(3) of Cenvat Credit Rules, 2004, by cash	Nil	Nil
(e)	Total amount paid= (c) +(d)	Nil	Nil
(f)	Challan Nos, vide which amount mentioned in (d) is paid	Nil	Nil
		Nil	Nil
		Nil	Nil
(g)	Challan dates	Nil	Nil
		Nil	Nil
		Nil	Nil

5B CENVAT Credit taken and utilized

	Month/Quarter**	Apr-Jun	Jul-Sep
	(1)	(2)	(3)

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

(a)	Opening balance	Nil	Nil
(b)	Credit taken		
	(i) On inputs	Nil	Nil
	(ii) On capital goods	Nil	Nil
	(iii) On input services received directly	Nil	Nil
	(iv) As received from input service distributor	Nil	Nil
	(v) From inter unit transfer by a LTU*	Nil	Nil
	Total credit taken=(i+ii+iii+iv+v)	Nil	Nil
(c)	Credit utilized		
	(i) For payment of service tax	Nil	Nil
	(ii) For payment of education cess on taxable service	Nil	Nil
	(iii) For payment of excise or any other duty #	Nil	Nil
	(iv) Towards clearance of input goods and capital goods removed as such	Nil	Nil
	(v) Towards inter unit transfer of LTU*	Nil	Nil
	(vi) for payment under rule 6 (3) of the Cenvat Credit Rules, 2004	Nil	Nil
	Total credit utilized=(i+ii+iii+iv+v+vi)	Nil	Nil
(d)	Closing Balance of CENVAT credit=(a+b-c)	Nil	Nil

(II) CENVAT credit of Education Cess and Secondary and Higher Education Cess

(a)	Opening balance	Nil	Nil
(b)	Credit of education cess and secondary and higher education cess taken,-		
	(i) On inputs	Nil	Nil
	(ii) On capital goods	Nil	Nil
	(iii) On input services received directly	Nil	Nil

	(iv) As received from input service distributor	Nil	Nil
	(v) From inter unit transfer by a LTU*	Nil	Nil
	Total credit of education cess and secondary and higher education cess taken = (i+ii+iii+iv+v)	Nil	Nil
(c)	Credit of education cess and secondary and higher education cess utilized		
	(i) For payment of education cess and secondary and higher education cess on services	Nil	Nil
	(ii) For payment of education cess and secondary and higher education cess on goods #	Nil	Nil
	(iii) Towards payment of education cess and secondary and higher education cess on clearance of input goods and capital goods removed as such	Nil	Nil
	(iv) Towards inter unit transfer of LTU*	Nil	Nil
	Total credit of education cess and secondary and higher education cess utilised = (i+ii+iii+iv)	Nil	Nil
(d)	Closing Balance of Education cess and secondary and higher education cess = (a+b-c)	Nil	Nil

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.

** 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

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

	Month/Quarter**	Apr-Jun	Jul-Sep
	(1)	(2)	(3)

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

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

(II) CENVAT credit of education Cess and secondary and higher education cess Credit

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

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.

8. If the return has been prepared by a Service Tax Return Preparer (STRP), furnish further details as below

- (a) Identification No. of STRP
- (b) Name of STRP

Place: Anna Nagar

Date: 26/12/2011

xavier morais

(Name and Signature of Assessee or
Authorized Signatory)

ACKNOWLEDGEMENT

I hereby acknowledge the receipt of your ST-3 return for the period 2011-2012

Date:

Place:

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