

### **NOTE ON ST3 R&C FUNCTIONALITY**

#### **DEPARTMENTAL OFFICER:**

With effect from June, 2017 onwards, the Range Superintendent (RSP) will be able to do Review and Correction of ST3 returns Marked for Review (MFR) from Jul-Sep 2012-2013 return period onwards.

The pendency of MFR returns to be reviewed will be listed under the menu *RET > Review and Correction (July 2012-13 onwards) > Review*. The pending returns for R&C can be viewed only under the above menu and will not be available in the dashboard.

**If no revised return is filed** and the Original return is MFR: Shadow return will be created after 90 days of filing of Original return;

if the Original return is not MFR, shadow return will not be created and there will be no R&C for this return.

**If a revised return is filed** and it is MFR: Shadow return will be created immediately;

if the revised return is not MFR (even if the Original return is MFR), shadow return will not be created and there will be no R&C for this return.

When the RSP selects the menu, *RET > Review and Correction (July 2012-13 onwards) > Review*, system will display a search screen and on searching for the selected criteria, the resultant screen will be displayed with a hyperlink on the return number. R&C of the earliest MFR return should be completed before taking up the review of the next MFR return of the assessee.

On clicking the hyperlink, system will display the shadow return in a single scroll down screen. The payable-sheet for the different services in the return will be viewable through the hyperlink provided on the service.

The list of errors will be displayed on the top of the return. The officer will be able to give his comments against each of the error code at the respective sections of the return. When the officer finished with the R&C and clicks on Save button, system will display the confirmation screen with the shadow return. The comments given by the officer will be against different error codes under different places will be consolidated and displayed under Observation Report. If required, the officer can modify the entries in the return. If, as a result of the correction of the return by the officer, any error gets rectified, then the corresponding error code will be removed from the shadow return. At the same time, if, as a result of the correction, any new error is induced, the same will be listed separately on the top of the shadow return and also in the Observation Report. The corrections done by the officer in the shadow return and the errors induced by the officer during the correction process will be highlighted in the shadow return.

The officer can give his remarks for the errors induced during the R&C process in the Remarks field provided at the end of the shadow return.

In the confirmation screen, a table displaying the Service-wise details of Assessee entered tax/cesses payable, system calculated payable, difference and the final payable as corrected by the officer (i.e., as finally available in the shadow return) will be displayed which will help the officer in identifying the exact service, where the payable vs payable error has occurred.

Officer also can save the work through a facility provided at the top of the shadow return and at any time can re-open the Saved shadow return for completing the R&C process. The status of the return will be displayed as Review in progress for such return.

On final submission of the R&C return, an acknowledgement will be displayed and the reviewed return can be viewed under the menu, *RET > Review and Correction (July 2012-13 onwards) > View*. The assessee will also be able to view the reviewed return through the menu, *RET > View Reviewed Return*.

The following are the list of error codes in ST 3 returns:


Sl. No.	Category of Error Codes	Error Codes
1	Notification Errors	V2SRC 10 (Exemption Notfn) V2SRC 11 (Abatement Notfn)
2	Tax/Cess Rates Errors	V2SRC 16 (Provider section - Service Tax) V2SRC 17 (Provider section - Education Cess) V2SRC 18 (Provider section - Secondary & Higher Education Cess) V2SRC 19 (Receiver section - Service Tax) V2SRC 20 (Receiver section - Education Cess) V2SRC 21 (Receiver section - Secondary & Higher Education Cess)
3	User Entered Payable vs System calculated Payable Errors	V2SRC 13 (Service Tax) V2SRC 14 (Education Cess) V2SRC 15 (Secondary & Higher Education Cess) V2SRC 28 (Swachh Bharat Cess) V2SRC 30 (Krishi Kalyan Cess)
4	Payable vs Paid Errors	V2SRC 01 (Service Tax) V2SRC 02 (Education Cess) V2SRC 03 (Secondary & Higher Education Cess) V2SRC 27 (Swachh Bharat Cess) V2SRC 29 (Krishi Kalyan Cess)
5	Challan Errors	V2SRC 12 (Challan does not exist or not belong to the assessee) V2SRC 22 (Challan amount quoted in the return more than the amount paid through the challan)
6	OB/CB Errors—CENVAT	V2SRC 04 (Service Tax) V2SRC 05 (Education Cess) V2SRC 06 (Secondary & Higher Education Cess) V2SRC 23 (EC + SHEC of Jul-Sep 2012-13 vs Apr-Jun 2012-13 return) V2SRC 31 (Krishi Kalyan Cess)

7	OB/CB Errors–ISD	V2SRC 07 (Service Tax) V2SRC 08 (Education Cess) V2SRC 09 (Secondary & Higher Education Cess) V2SRC 25 (EC + SHEC of Jul-Sep 2012-13 vs Apr-Jun 2012-13 return) V2SRC 32 (Krishi Kalyan Cess)
8	Missing Returns Errors	V2SRC 26 (Previous period does not exist – while comparing CENVAT) V2SRC 24 (Previous period does not exist – while comparing ISD)


To provide the Review and Correction menu to the RSP, the Com-Admin should give *Review and Correction (Jul 2012-13 onwards)* > *Review* activity to all RSP roles and *Review and Correction (Jul 2012-13 onwards)* > *View* activity to all the departmental officers.

Commisionerate Name : RAIPUR		
SELECT A MODULE TO ASSIGN PRIVILEGES		
Role Name :	SP_RAIPUR_ST	Module Name : RET
		Go
(Please select a Module and click on GO to Assign Activities)		
PLEASE SELECT /DESELECT ACTIVITIES FOR THE ROLE		
MODULE NAME : RET		
View Orphan Challan (View Orphan Challan for Department User) :	All Departmental users	<input checked="" type="checkbox"/>
Running Account (View Running Account for All Departmental users) :	All Departmental Users	<input checked="" type="checkbox"/>
Bulk Upload Utility (Upload File Attachment for E-filing) :	SP	<input checked="" type="checkbox"/>
View All ST-3C (View ST-3C for Department User) :	All Departmental users	<input type="checkbox"/>
Print Acknowledgement Receipt (RET Print Acknowledgement Receipt) :	-	<input type="checkbox"/>
Review and Correction(Jul 2012-13 onwards)(Review n Correction(Jul 2012-13 onwards))		
Review (Review Screen) :	All Departmental User	<input checked="" type="checkbox"/>
View (View of reviewed ST3) :	SP	<input checked="" type="checkbox"/>
Amend GAR-7 Challan (Amend Challan Details For Department User)		
Amend GAR-7 Challan (Amend challan details for Department User) :	SP	<input checked="" type="checkbox"/>
Scrutiny Report (Scrutiny Report for Department User)		
Prepare (prepare scrutiny report for dept user) :	SP	<input checked="" type="checkbox"/>
View (view scrutiny report for dept user) :	All Departmental Users	<input checked="" type="checkbox"/>
View All ST3 (View ST3 for Department User) :	All Departmental users	<input checked="" type="checkbox"/>
View Advance Payments (View Advance Payments for department user) :	All departmental users	<input checked="" type="checkbox"/>
Complete ST3 (RET Complete ST3) :	-	<input type="checkbox"/>
		<a href="#">Select all</a> <a href="#">Clear all</a>
Save  Reset  Cancel		

### Review and Correction Screenshots:



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ACES - Home   Logged in trainy92

**PENDING REQUESTS**


Sl. No.	Module Name	Number o
1	<a href="#">Registration</a>	
2	<a href="#">Refunds</a>	
3	Disputes	
4	Audit	

View All ST3  
View Orphan Challan  
View Advance Payments  
Review and Correction(Jul 2012-13 onwards)  
Print Acknowledgement Receipt  
Scrutiny Report  
Amend GAR-7 Challan  
Running Account  
Bulk Upload Utility


Review  
View

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### Review – Search Screen:



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RET > Review n Correction (Jul 2012-13 onwards) > Review Screen   Logged in trainy92   [Sign Out](#)

**REVIEW RETURN - REVIEW**

Registration No :

Assessee Name :


Period of Return From (mm/yyyy) :


Period of Return To (mm/yyyy) :

Commissionerate :

Division :

Range :

 Search

 Close

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## Review – Search-Intermediate resultant Screen:

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ACL AUD SDR PRA REF REG HELP RET REP

RET > Review n Correction (Jul 2012-13 onwards) > Review Screen

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REVIEW RETURN - REVIEW

Registration No :

Assessee Name : aman02

Period of Return From (mm/yyyy) :

Period of Return To (mm/yyyy) :

Commissionerate :

Division :

Range :

Total no. of returns: 2

SLNo	Registration Number	Name of Assessee	Return	V2SRC Nos	Paid Vs Payable Difference (Tax only)	Status
1	AAGPR0594NSD016	aman02_2016	<a href="#">AAGPR0594NSD016_350101E746_ST3_102016</a>	12,27		Review To Be Done
2	AAGPR0594NSD016	aman02_2016	<a href="#">AAGPR0594NSD016_350101E746_ST3_072012</a>	12		Review To Be Done

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When clicking on a latter period return of an assessee, instead of the earliest period return, system will display an error and will not allow the officer to take up that return for review.

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ACL AUD SDR PRA REF REG HELP RET REP

RET > Review n Correction (Jul 2012-13 onwards) > Review Screen

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REVIEW RETURN - REVIEW

Registration No :

Assessee Name : aman02

Period of Return From (mm/yyyy) :

Period of Return To (mm/yyyy) :

Commissionerate :


Division :

Range :

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When the user clicks on the earliest period return of the assessee, the shadow return will be opened for review and correction as below.

Save



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Service Tax - ST-3-Under Review
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**Form ST-3-Under Review**  
**(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)**

Following issues have been found in your return :

Sl.No	Error Code	Description
1	V2SRC12	The Challan Number { 12345670803201712345 } for (Rs.1483/-) in H1 section does not exist and/or is not matching with the Registration Number available in the database.

**PART - A**    **GENERAL INFORMATION**

A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAGPR0594NSD016	A3	Name of the Assessee	aman02_2016
Address of Registered Unit		Bhilai Bhilai Bhilai Bhilai Bhilai			
Commissionerate		RAIPUR	Division	BHILAI-I	Range I-R.B.C.
A4	Financial Year	2012-2013	A5	Return for the Period	July-September

**RETURN FILING DETAILS**



Due date for filing of this return	30/04/2013
Actual date of filing	08/03/2017
No of days beyond due date	1408

A6

Save button will be displayed on the top of the Shadow return for saving the review and correction process periodically by the officer.

Hyperlink is provided to the service on clicking which the payable screen of the service will be displayed in a new window.

A6		Save	
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) No for the Service Tax Rules, 1994)		
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for		
A7	Premises Code Number	350101E746	
A8	Constitution of the Assessee	Limited Liability Partnership	
COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)			
A9	Taxable Service(s) for which Tax is being paid		Sub Clause
	Description of Taxable Service	<a href="#">ATM operations, maintenance or management service</a>	(zzzz)
PART - C SERVICE TAX PAID IN ADVANCE			
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules			
Sl.No		Jul-Sep	Total
C1	Amount of Service Tax deposited in advance	0	0
C2	Amount of Education Cess deposited in advance	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0
C4	Challan Nos & Amount		
Sl. No.	Challan Number(CIN)	Amount	
1		0	
PART - D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT			
Service Tax, Education Cess, Secondary & Higher Education Cess and other amounts paid			


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**Form ST-3 (Return under Section 70 of the Finance Act, 1994)**

**TAXABLE SERVICES FOR WHICH TAX IS BEING PAID : ATM operations, maintenance or management service**

**A10**
Assessee is liable to pay Service Tax on this taxable service as

A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section 68(2)	Yes
A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0

**A11 EXEMPTIONS**

**A 11.1**
Has the assessee availed benefit of any exemption Notification ('Y/N') No

**A 11.2**
If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed

Select	Sl. No.	Notification Number	Sl. No.
<input type="checkbox"/>	1		<span style="border: 1px solid black; padding: 0 5px;">SELECT</span>

Add
 Delete

**A12 ABATEMENTS**

**A 12.1**
Has any abatement from the value of services been claimed ('Y/N') No

**A 12.2**
If reply to A12.1 is 'Y', please furnish Notification Number and Sl.No in the Notification under which such abatement is availed

Select	Sl. No.	Notification Number	Sl. No.
<input type="checkbox"/>	1		<span style="border: 1px solid black; padding: 0 5px;">SELECT</span>

Add
 Delete

**A14 ABATEMENTS**

**A 12.1**
Has any abatement from the value of services been claimed ('Y/N') No

**A 12.2**
If reply to A12.1 is 'Y', please furnish Notification Number and Sl.No in the Notification under which such abatement is availed

Select	Sl. No.	Notification Number	Sl. No.
<input type="checkbox"/>	1		<span style="border: 1px solid black; padding: 0 5px;">SELECT</span>

Add
 Delete

**A13 PROVISIONAL ASSESSMENT**

**A 13.1**
Whether provisionally assessed ('Y/N') N

**A 13.2**
If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date

Provisional Assessment Order No.	Date

**PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE**

**B1 FOR SERVICE PROVIDER**





Sl No.	Quarter	Jul-Sep	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	12000	12000
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0
B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0









B1.6	Amount on which Service Tax is payable under partial reverse charge	0	0	
B1.7	Gross Taxable Amount B1.7 = (B1.1+B1.2+B1.3+B1.4+B1.5+B1.6)	12000	12000	
B1.8	Amount charged against export of service provided or to be provided	0	0	
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0	0	
B1.10	Amount charged as Pure Agent	0	0	
B1.11	Amount claimed as abatement	0	0	
B1.12	Any other amount claimed as deduction, please specify <div style="border: 1px solid black; height: 20px; width: 100%;"></div> (Max 100 characters)	0	0	
B1.13	Total Amount claimed as Deduction B1.13 = (B1.8+B1.9+B1.10+B1.11+B1.12)	0	0	
B1.14	NET TAXABLE VALUE B1.14 = (B1.7-B1.13)	12000	12000	
B1.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate			
Select.	SI No.	Taxable Rate		Taxable Value
		Tax Rate(%)	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)
		Jul-Sep	Total	
<input type="checkbox"/>	1	12	2	1
		12000	12000	
<b>Add</b> <b>Delete</b>				
B1.16	Specific Rate(applicable as per Rule 6 of ST Rules)			
Select.	SI No.	Taxable Rate		Taxable Unit
		Specific Rate	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)
		Jul-Sep	Total	
<input type="checkbox"/>	1	0	0	0
		0	0	
<b>Add</b> <b>Delete</b>				

		<b>Add</b> <b>Delete</b>	
B1.17	Service Tax payable	1440	1440
B1.18	Less R&D Cess payable	0	0
B1.19	Net Service Tax payable B1.19 = ( B1.17 - B1.18 )	1440	1440
B1.20	Education Cess payable	29	29
B1.21	Secondary & Higher Education Cess payable	14	14

B2 FOR SERVICE RECEIVER			
SI No.	Quarter	Total	
B2.1	Gross Amount (excluding amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be received	10000	10000
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0
B2.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0
B2.4	Money equivalent of other considerations paid, if any, in a form other than money	0	0
B2.5	Amount paid for services received from Non-Taxable Territory - Imports	0	0
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports	0	0
B2.7	Amount on which Service Tax is payable under partial reverse charge	0	0
B2.8	Gross Taxable Amount B2.8 = ( B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 + B2.7 )	10000	10000
B2.9	Amount paid for exempted services received or to be received	0	0
B2.10	Amount paid as Pure Agent	0	0

B2.10	Amount paid as Pure Agent	0	0			
B2.11	Amount claimed as abatement	0	0			
B2.12	Any other amount claimed as deduction, please specify <div style="border: 1px solid black; height: 30px; width: 200px; margin: 5px 0;"></div> <span style="color: red;">(Max 100 characters)</span>	0	0			
B2.13	Total Amount claimed as Deduction B2.13= (B2.9+B2.10+B2.11+B2.12)	0	0			
B2.14	NET TAXABLE VALUE B2.14 = ( B2.8 - B2.13 )	10000	10000			
B2.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B2.14):Advalorem Rate						
Select	SI No.	Taxable Rate			Taxable Value	
		Tax Rate(%)	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		Total
<input type="checkbox"/>	1	12	2	1	10000	10000
		 Add		 Delete		
B2.16 Specific Rate (applicable as per Rule 6 of ST Rules)						
Select	SI No.	Taxable Rate			Taxable Unit	
		Specific Rate	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		Total
<input type="checkbox"/>	1	0	0	0	0	0
		 Add		 Delete		
B2.17	Service Tax payable	1200	1200			

Select	SI No.	Taxable Rate			Taxable Value	
		Tax Rate(%)	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		Total
<input type="checkbox"/>	1	12	2	1	10000	10000
		 Add		 Delete		
B2.16 Specific Rate (applicable as per Rule 6 of ST Rules)						
Select	SI No.	Taxable Rate			Taxable Unit	
		Specific Rate	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		Total
<input type="checkbox"/>	1	0	0	0	0	0
		 Add		 Delete		
B2.17	Service Tax payable	1200	1200			
B2.18	Less R&D Cess payable	0	0			
B2.19	Net Service Tax payable B2.19 = ( B2.17 - B2.18 )	1200	1200			
B2.20	Education Cess payable	24	24			
B2.21	Secondary & Higher Education Cess payable	12	12			
		 Submit		 Cancel		

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Save

RET REP

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


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
After making correction, if any, when the officer clicks on Submit button, system will display a message for confirmation.

Select	Sl No.	Taxable Rate			Taxable value	Total
		Tax Rate(%)	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		
<input type="checkbox"/>	1	12	2	1	10000	10000
<div>  Add            Delete         </div>						
B2.16 Specific Rate (applicable as per Rule 6 of ST Rules)						
Select	Sl No.	Taxable Rate			Taxable Unit	Total
		Specific Rate	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)		
<input type="checkbox"/>	1	0				0
<div>  Cancel            OK         </div>						
B2.17	Service Tax payable					1200
B2.18	Less R&D Cess payable				0	0
B2.19	Net Service Tax payable B2.19 = ( B2.17 - B2.18 )				1200	1200
B2.20	Education Cess payable				24	24
B2.21	Secondary & Higher Education Cess payable				12	12
<div>  Submit            Cancel         </div>						


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The page at <http://acespreprod.cbec.gov.in:7778> says:

 Do you want to continue submitting the data?

 Cancel
  OK

Save



RET REP

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and/or is not matching with the

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member

If Cancel is clicked, the correction will not be saved. If Ok is clicked, the corrections done will be saved.

If, as a result of corrections or otherwise, if there is any error noticed by the system, the same will be displayed .

In this case, incorrect tax, ec and shec rates were entered, and when Submit button is clicked, system displays the errors after OK is clicked in the confirmation message.

B1.15 Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate						
Select	Sl No.	Tax Rate(%)	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)	Jul-Sep	Taxable Value
<input type="checkbox"/>	1	25	5	4	12000	12000
<div>  Add            Delete         </div>						
B1.16 Specific Rate(applicable as per Rule 6 of ST Rules)						
Select	Sl No.	Specific Rate	Education Cess Rate(%)	Secondary and Higher Education Cess Rate(%)	Jul-Sep	Taxable Unit
<input type="checkbox"/>	1	0	0	0	0	0
<div>  Add            Delete         </div>						
B1.17	Service Tax payable				3000	3000
B1.18	Less R&D Cess payable				0	0
B1.19	Net Service Tax payable B1.19 = ( B1.17 - B1.18 )				3000	3000
B1.20	Education Cess payable				150	150
B1.21	Secondary & Higher Education Cess payable				30	30
B2 FOR SERVICE RECEIVER						
Sl No.	Quarter					Total
	Gross Amount					

Done

Save

RET
REP


[Sign Out](#)

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and/or is not matching with the

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member



# GOVERNMENT OF INDIA

## CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

ACL AUD SDR PRA REF REG HELP RET REP

**Form ST-3 (Return under Section 70 of the Finance Act, 1994)**

**The page at <http://acespreprod.cbec.gov.in:7778> says:**

Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.

Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.

Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.

X Cancel
OK

<p>A10.1 A Service Provider under Section 68(1) <span style="float: right;">Yes</span></p> <p>A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2) <span style="float: right;">No</span></p> <p>A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service <span style="float: right;">0</span></p>	<p>A10.2 A Service Receiver under Section 68(2) <span style="float: right;">Yes</span></p> <p>A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2) <span style="float: right;">No</span></p> <p>A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service <span style="float: right;">0</span></p>
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**A11 EXEMPTIONS**

A 11.1 Has the assessee availed benefit of any exemption Notification ('Y/N') No

A 11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed



Select	Sl. No.	Notification Number	Sl. No.
<input type="checkbox"/>	1	[Dropdown]	SELECT [Dropdown]



On clicking Cancel, the officer will be able to correct the errors in that screen. OK will allow the officer to proceed with the errors.

An Observation memo, table with the error code, error description and a text box to capture the observation of the officer will be displayed at different sections of the return for the different error codes in the return. The officer can give his observation for this error code in this text box.

						Save
PART - H						
H1	DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)					
Challan Nos. with Amount						
Sl. No.	Month/Quarter	Challan Number(CIN)				Amount
1	Jul-Sep	12345670803201712345				1483
H2	Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; & G1 TO G11					
Sl. No.	Sl. No. and description of payment entry made in this return	Month/Quarter	Challan/Document Number	Challan/Document Date	Amount	
1		Jul-Sep			0	
Following issues have been found in your return :						
Sl.No	Error Code	Description	Remarks			
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.				
PART - I						
DETAILS OF INPUT STAGE CENVAT CREDIT (TO be filled by a Taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)						
I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS						
I 1.1	Whether providing any exempted service or non-taxable service('Y'/'N')					No
I 1.2	Whether manufacturing any exempted excisable goods('Y'/'N')					No
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service					No

Finally, at the end of the return, a Remarks text box is provided, where the officer can give any other observation or comments on the new error codes induced during the correction process.

PART - K SELF ASSESSMENT MEMORANDUM				Save
(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correct as 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.				Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules				Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be				Yes
Name		USHA		
Place		CHENAI	Date	08/03/2017
Revised Date				
PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center( hereinafter referred to as 'STRP/CFC'), furnish further details as below				
(a)		Identification No. of STRP/CFC		
(b)		Name of STRP/CFC		
Remarks :				
<div>  Save            Cancel         </div>				

PART - K SELF ASSESSMENT MEMORANDUM				Save
(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correct as 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.				Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules				Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be				Yes
Name		USHA		
Place		CHENAI	Date	08/03/2017
Revised Date				
PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Center( hereinafter referred to as 'STRP/CFC'), furnish further details as below				
(a)		Identification No. of STRP/CFC		
(b)		Name of STRP/CFC		
Remarks :				
Remarks on any new error codes induced during the correction process will be given here.				
<div>  Save            Cancel         </div>				





<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <h1 style="margin: 0;">GOVERNMENT OF INDIA</h1> <h2 style="margin: 0;">CENTRAL BOARD OF EXCISE AND CUSTOMS</h2> <h3 style="margin: 0;">Ministry of Finance - Department of Revenue</h3> </div> </div>									
Service Tax - ST-3-Under Review					Logged in train81				
<b>Form ST-3-Under Review</b> (Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)									
The page at <a href="http://acespreprod.cbec.gov.in:7778" style="color: white;">http://acespreprod.cbec.gov.in:7778</a> says:									
<div style="display: flex; align-items: center;"> <div> <p>Sum of Service Tax Paid (Rs.2640/-) is less than sum of Service Tax Payable (Rs.4200/-). Differential amount is (Rs.-1560/-).</p> <p>Sum of EDU Cess Paid (Rs.53/-) is less than sum of EDU Cess Payable (Rs.174/-). Differential amount is (Rs.-121/-).</p> <p>Sum of SHE Cess Paid (Rs.26/-) is less than sum of SHE Cess Payable (Rs.132/-). Differential amount is (Rs.-106/-).</p> <p>Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.</p> <p>Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.</p> <p>Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.</p> </div> <div style="margin-left: auto; text-align: right;"> </div> </div>									
V2SRC17		Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.							
V2SRC18		Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.							
PART - A GENERAL INFORMATION									
A1		ORIGINAL RETURN			Yes		REVISED RETURN		No
A2		STC Number		AAGPR0594NSD016		A3		Name of the Assessee	
								aman02_2016	
		Address of Registered Unit			Bhilai Bhilai Bhilai Bhilai Bhilai				
		Commissionerate			RAIPUR		Division		BHILAI-I
							Range		I-R.B.C.
A4		Financial Year		2012-2013		A5		Return for the Period	
								July-September	

Form ST-3-Under Review (Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)					
Following issues have been found in your return :					
Sl.No	Error Code	Description			
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.			
Errors induced during R&C:					
1	V2SRC01	Sum of Service Tax Paid (Rs.2640/-) is less than sum of Service Tax Payable (Rs.4200/-). Differential amount is (Rs.-1560/-).			
2	V2SRC02	Sum of EDU Cess Paid (Rs.53/-) is less than sum of EDU Cess Payable (Rs.174/-). Differential amount is (Rs.-121/-).			
3	V2SRC03	Sum of SHE Cess Paid (Rs.26/-) is less than sum of SHE Cess Payable (Rs.132/-). Differential amount is (Rs.-106/-).			
4	V2SRC16	Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.			
5	V2SRC17	Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.			
6	V2SRC18	Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.			
PART - A GENERAL INFORMATION					
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAGPR0504NSD016	A3	Name of the Assessee	aman02_2016
Address of Registered Unit		Bhilai Bhilai Bhilai Bhilai Bhilai			
Commissionerate		RAIPUR		Division	BHILAI-I
				Range	I-R.B.C.
A4	Financial Year	2012-2013		A5	Return for the Period
				July-September	

In the confirmation page, at the end, system will display a table showing Service-wise comparison of System calculated payable with Assessee entered payable.

Further, Observation Report with the error codes still existing (not corrected in the return) with the observation given by the officer and the error codes induced by the officer during the correction process will be displayed.

On clicking Modify, the officer will be able to view the shadow return and do any correction.

On clicking Close, the shadow return will be closed and the corrections done will be saved and displayed to the officer when the shadow return is opened at a later date.

On clicking Submit, the shadow return will be submitted to the database and will be removed from the list of pending return. This reviewed return can be viewed by the officer (through the menu RET > Review and correction (Jul-Sep 2012 onwards) > View) and by the assessee (through the menu, RET > View Reviewed ST3).

(b) Name of STRP/CFC																					
Service-wise comparison of System calculated payable with Assessee entered payable.																					
Sl.No.	Description of Service	SERVICE TAX/CESS PAYABLE AS PER ASSESSEES RETURN															SERVICE TAX/CESS PAYABLE AS PER REVIEWED RETURN				
		Assessee entered Payable					System calculated Payable					Assessee entered Payable minus System calculated Payable									
		ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS
1	ATM operations, maintenance or management service	2640	53	26	0	0	2640	53	26	0	0	0	0	0	0	0	4200	174	132	0	0
Observation Report																					
Sl.No	Error Code	Description	Remarks																		
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	The sl. no. of the challan has an error. Checked and found that the challan exist in the database.																		
1	V2SRC01	Sum of Service Tax Paid {Rs.2640/-} is less than sum of Service Tax Payable {Rs.4200/-}. Differential amount is {Rs.-1560/-}.																			
2	V2SRC02	Sum of EDU Cess Paid {Rs.53/-} is less than sum of EDU Cess Payable {Rs.174/-}. Differential amount is {Rs.-121/-}.																			
3	V2SRC03	Sum of SHE Cess Paid {Rs.26/-} is less than sum of SHE Cess Payable {Rs.132/-}. Differential amount is {Rs.-106/-}.																			
4	V2SRC16	Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.																			
5	V2SRC17	Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.																			
6	V2SRC18	Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.																			
Remarks :		Remarks on any new error codes induced during the correction process will be given here.																			
<div>  Submit            Modify            Close            Print         </div>																					



# CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue




ACL	AUD	SDR	PRA	REF	REG	HELP	RET	REP
Service Tax Return - Form ST3-Review					Logged in traind81			<a href="#">Sign Out</a>


Return **AAGPR0594HSD016\_350101E746\_ST3\_072012** reviewed successfully.

Departmental officer:

RET > Review and Correction (Jul 2012-13 onwards) > View:



CENTRAL BOARD OF EXCISE AND CUSTOMS  
Ministry of Finance - Department of Revenue



ACL   AUD   SDR   PRA   REF   REG   HELP   RET   REP

RET > Review n Correction (Jul 2012-13 onwards) > View Reviewed ST3 Returns   Logged in trainy92   [Sign Out](#)

REVIEWED RETURN - VIEW

Registration No :

Assessee Name :

Period of Return From (mm/yyyy) :

Period of Return To (mm/yyyy) :

Commissionerate : 

SELECT

Division : 

SELECT


Range : 

SELECT


Search

Close

ACES Application Processing Time : <1 Second   © Copyright Information 2007



CENTRAL BOARD OF EXCISE AND CUSTOMS  
Ministry of Finance - Department of Revenue



ACL   AUD   SDR   PRA   REF   REG   HELP   RET   REP

RET > Review n Correction (Jul 2012-13 onwards) > View Reviewed ST3 Returns   Logged in traind81   [Sign Out](#)

REVIEWED RETURN - VIEW

Registration No :

Assessee Name :

Period of Return From (mm/yyyy) :

Period of Return To (mm/yyyy) :

Commissionerate : 

SELECT

Division : 

SELECT

Range : 

SELECT

Search

Total no. of returns: 1

Sl.No	Registration Number	Name of Assessee	Return	V2SRC Nos	Paid Vs Payable Difference (Tax only)	Status
1	2	3	4	5	6	7
1	AA6PR0594NSD016	aman02_2016	<a href="#">AA6PR0594NSD016_350101E746_ST3_072012</a>	01,02,03,12,16,17,18		REVIEWED

Close

ACES Application Processing Time : 1 Seconds   © Copyright Information 2007

Assessee:

RET > View Reviewed ST3:

GOVERNMENT OF INDIA						
CENTRAL BOARD OF EXCISE AND CUSTOMS						
Ministry of Finance - Department of Revenue						
SDR	PRA	REF	REG	HELP	RET	REP
Returns - Reviewed ST3				Logged in aparna		<a href="#">Sign Out</a>
Search Criteria - Reviewed ST3						
Registration Number :		ALOPS8201QSD001		Assessee Name :		aparna
Month From(mm/yyyy) :		<input type="text"/> *		Month To(mm/yyyy) :		<input type="text"/> *
<div><input type="button" value="Search"/> <input type="button" value="Close"/></div>						
<b>REMARKS</b>						
<b>Status</b>						
<ul style="list-style-type: none"><li>FILED denotes that return is accepted by system.</li><li>SAVED denotes that return is saved in the system but still not submitted to the department. You can submit your return from following menu "RET--&gt;Fill ST3--&gt;Complete ST3".</li></ul>						
ACES Application Processing Time : < 1 Second						
© Copyright Information 2007						



# CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



SDR

PRA

REF

REG

HELP

RET

REP

Returns - Reviewed ST3

Logged in aman02\_2016

[Sign Out](#)

## Search Criteria - Reviewed ST3

Registration Number : AAGPR0594NSD016

Assessee Name : aman02\_2016

Month From(mm/yyyy) : 01/2012 \*

Month To(mm/yyyy) : 05/2017 \*

Search

Sl.No.	Registration Number	Premises Code	Return Number	Status	Date Filed	Filed By
1	AAGPR0594NSD016	350101E746	<a href="#">AAGPR0594NSD016 350101E746 ST3 072012</a>	FILED	08/03/2017	Self

Close

### REMARKS

#### Status

- FILED denotes that return is accepted by system.
- SAVED denotes that return is saved in the system but still not submitted to the department. You can submit your return from following menu "RET-->Fill ST3-->Complete ST3".



# CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



SDR	PRA	REF	REG	HELP	RET	REP
Service Tax - ST-3 (REVIEWED)				Logged in aman02_2016		<a href="#">Sign Out</a>

Form ST-3-Under Review (Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)					
Following issues have been found in your return :					
Sl.No	Error Code	Description			
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.			
Errors induced during R&C:					
2	V2SRC01	Sum of Service Tax Paid {Rs.2640/-} is less than sum of Service Tax Payable {Rs.4200/-}. Differential amount is {Rs.-1560/-}.			
3	V2SRC02	Sum of EDU Cess Paid {Rs.53/-} is less than sum of EDU Cess Payable {Rs.174/-}. Differential amount is {Rs.-121/-}.			
4	V2SRC03	Sum of SHE Cess Paid {Rs.26/-} is less than sum of SHE Cess Payable {Rs.132/-}. Differential amount is {Rs.-106/-}.			
5	V2SRC16	Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.			
6	V2SRC17	Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.			
7	V2SRC18	Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.			
<b>PART - A GENERAL INFORMATION</b>					
A1	ORIGINAL RETURN	Yes		REVISED RETURN	No
A2	STC Number	AAGPR0594NSD016	A3	Name of the Assessee	aman02_2016
Address of Registered Unit		Bhilai Bhilai Bhilai Bhilai Bhilai			
Commissionerate		RAIPUR	Division	BHILAI-I	Range I-R.B.C.
A4	Financial Year	2012-2013	A5	Return for the Period	July-September

RETURN FILING DETAILS



A4		Financial Year	2012-2013	A5	Return for the Period	July-September
RETURN FILING DETAILS						
Due date for filing of this return					30/04/2013	
Actual date of filing					08/03/2017	
No of days beyond due date					1408	
A6						
A 6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ('Y'/'N') (As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 2(1)(c)(cc) for the Service Tax Rules, 1994)					No
A 6.2	If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for					
A7	Premises Code Number					350101E746
A8	Constitution of the Assessee					Limited Liability Partnership
COMPUTATION OF SERVICE TAX (TO BE FILLED BY A PERSON LIABLE TO PAY SERVICE TAX/NOT TO BE FILLED BY INPUT SERVICE DISTRIBUTOR)						
A9		Taxable Service(s) for which Tax is being paid				Sub Clause
Description of Taxable Services		ATM operations, maintenance or management service				(zzzk)
		Taxable Service for which Tax is being paid				ATM operations, maintenance or management service
Assessee is liable to pay Service Tax on this taxable service as						
A10	A10.1 A Service Provider under Section 68(1)		Yes	A10.2 A Service Receiver under Section 68(2)		Yes
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)		No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)		No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service		0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service		0
A11 EXEMPTIONS						
A 11.1	Has the assessee availed benefit of any exemption Notification('Y'/'N')					N
A11.2 If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed						

<b>A11 EXEMPTIONS</b>			
<b>A 11.1</b>	Has the assessee availed benefit of any exemption Notification('Y'/'N')		N
<b>A11.2</b> If reply to A11.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such exemption is availed			
<b>Sl.No</b>	<b>Notification Number</b>		<b>Sl.No</b>
1			
<b>A12 ABATEMENTS</b>			
<b>A 12.1</b>	Has any abatement from the value of services been claimed('Y'/'N')		N
<b>A12.2</b> If reply to A12.1 is 'Y', please furnish Notification No. and Sl.No in the Notification under which such abatement is availed			
<b>Sl.No</b>	<b>Notification Number</b>		<b>Sl. No.</b>
1			
<b>A13 PROVISIONAL ASSESSMENT</b>			
<b>A 13.1</b>	Whether provisionally assessed('Y'/'N')		N
<b>A13.2</b> If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date			
<b>Provisional Assessment Order No.</b>			<b>Date</b>
<b>PART - B</b>			
<b>VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE (TO BE DISPLAYED SERVICE-WISE)</b>			
<b>B1 FOR SERVICE PROVIDER</b>			
<b>Sl.No</b>	<b>Month/Quarter</b>	<b>Jul-Sep</b>	<b>Total</b>
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided(including export of service and exempted service)	12000	12000
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0
	Amount taxable on receipt basis under third provision to Rule 6(1) of Service		

B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued		0	0	
B1.3	Amount taxable on receipt basis under third proviso to Rule6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued		0	0	
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued		0	0	
B1.5	Money equivalent of other considerations charged, if any, in a form other than money		0	0	
B1.6	Amount on which Service Tax is payable under partial reverse charge		0	0	
B1.7	<b>Gross Taxable Amount</b> <b>B1.7=(B1.1+B1.2+B1.3+B1.4+B1.5+B1.6)</b>		12000	12000	
B1.8	Amount charged against export of service provided or to be provided		0	0	
B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)		0	0	
B1.10	Amount charged as Pure Agent		0	0	
B1.11	Amount claimed as abatement		0	0	
B1.12	Any other amount claimed as deduction, please specify	0	0	0	
B1.13	<b>Total Amount claimed as Deduction</b> <b>B1.13=(B1.8+B1.9+B1.10+B1.11+B1.12)</b>		0	0	
B1.14	<b>NET TAXABLE VALUE</b> <b>B1.14=(B1.7-B1.13)</b>		12000	12000	
B1.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B1.14):Advalorem Rate				
Sl.No	Taxable Rate			Taxable Value	
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Jul-Sep	Total
(1)	25	5	4	12000	12000
B1.16	Specific Rate(applicable as per Rule 6 of ST Rules)				
Sl.No	Taxable Rate			Taxable Units	
	Specific Rate	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Jul-Sep	Total
(1)	0	0	0	0	0

Table 2: Service tax payable as per Rule 6(1) of 1994

Sl.No	Taxable Rate			Taxable Units	
	Specific Rate	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Jul-Sep	Total
(1)	0	0	0	0	0
B1.17	Service Tax payable			3000	3000
B1.18	Less R&D Cess payable			0	0
B1.19	Net Service Tax payable B1.19=(B1.17-B1.18)			3000	3000
B1.20	Education Cess payable			150	150
B1.21	Secondary & Higher Education Cess payable			120	120
B2	FOR SERVICE RECEIVER				
Sl.No	Month/Quarter			Jul-Sep	Total
B2.1	Gross Amount (excluding amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be received			10000	10000
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued			0	0
B2.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued			0	0
B2.4	Money equivalent of other considerations paid, if any, in a form other than money			0	0
B2.5	Amount paid for services received from Non-Taxable Territory - Imports			0	0
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports			0	0
B2.7	Amount on which Service Tax is payable under partial reverse charge			0	0
B2.8	Gross Taxable Amount B2.8 = ( B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 + B2.7 )			10000	10000
B2.9	Amount paid for exempted services received or to be received			0	0

B2.8	Gross Taxable Amount B2.8 = ( B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 + B2.7 )			10000	10000
B2.9	Amount paid for exempted services received or to be received			0	0
B2.10	Amount paid as Pure Agent			0	0
B2.11	Amount claimed as abatement			0	0
B2.12	Any other amount claimed as deduction, please specify	0		0	0
B2.13	Total Amount claimed as Deduction B2.13=(B2.9+B2.10+B2.11+B2.12)			0	0
B2.14	NET TAXABLE VALUE B2.14=(B2.8-B2.13)			10000	10000
B2.15	Service Tax Rate-wise breakup of NET TAXABLE VALUE(B2.14):Advalorem Rate				
Sl.No	Taxable Rate			Taxable Value	
	Tax Rate%	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Jul-Sep	Total
(1)	12	2	1	10000	10000
B2.16	Specific Rate(applicable as per Rule 6 of ST Rules)				
Sl.No	Taxable Rate			Taxable Units	
	Specific Rate	Education Cess Rate%	Secondary And Higher Education Cess Rate%	Jul-Sep	Total
(1)	0	0	0	0	0
B2.17	Service Tax payable			1200	1200
B2.18	Less R&D Cess payable			0	0
B2.19	Net Service Tax payable B2.19=(B2.17-B2.18)			1200	1200
B2.20	Education Cess payable			24	24
B2.21	Secondary & Higher Education Cess payable			12	12

<b>PART - C</b>	<b>SERVICE TAX PAID IN ADVANCE</b>		
<b>Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules</b>			
<b>Sl.No</b>		<b>Jul-Sep</b>	<b>Total</b>
C1	Amount of Service Tax deposited in advance	0	0
C2	Amount of Education Cess deposited in advance	0	0
C3	Amount of Secondary & Higher Education Cess deposited in advance	0	0
C4	<b>Challan Nos &amp; Amount</b>		
<b>Sl. No.</b>	<b>Challan Number(CIN)</b>	<b>Amount</b>	
1		0	
<b>PART - D</b>	<b>SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT</b>		
<b>Service Tax, Education Cess, Secondary &amp; Higher Education Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)</b>			
<b>Sl.No</b>		<b>Jul-Sep</b>	<b>Total</b>
D1	In cash	1440	1440
D2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	1200	1200
D3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0
D7	By Book Adjustment in the case of specified Govt Departments	0	0
D8	<b>Total Tax paid D8=(D1+D2+D3+D4+D5+D6+D7)</b>	2640	2640
<b>PART -</b>			

<b>PART - E</b>	<b>EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT</b>		
E1	In cash	29	29
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	24	24
E3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non - availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0
E7	By Book Adjustment in the case of specified Govt Departments	0	0
E8	<b>Total Education Cess paid</b> <b>E8=(E1+E2+E3+E4+E5+E6+E7)</b>	53	53
<b>PART - F</b>	<b>SECONDARY &amp; HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT</b>		
F1	In cash	14	14
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	12	12
F3	By adjustment of amount paid as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0
F7	By Book Adjustment in the case of specified Govt Departments	0	0
F8	<b>Total Secondary &amp; Higher Education Cess paid</b> <b>F8=(F1+F2+F3+F4+F5+F6+F7)</b>	26	26

<b>PART - G</b>					
<b>ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC.,PAID</b>					
G1	Arrears of Revenue(Tax Amount) paid in cash		0	0	
G2	Arrears of Revenue(Tax Amount) paid by utilising CENVAT credit		0	0	
G3	Arrears of Education Cess paid in cash		0	0	
G4	Arrears of Education Cess paid by utilising CENVAT credit		0	0	
G5	Arrears of Secondary & Higher Education Cess paid in cash		0	0	
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit		0	0	
G7	Amount paid in terms of Section 73A of Finance Act, 1994		0	0	
G8	Interest paid (in cash only)		0	0	
G9	Penalty paid (in cash only)		0	0	
G10	Amount of Late Fee paid, if any		0	0	
G11	Any Other Amount paid (please specify)	0	0	0	
G12	Total payment of Arrears,Interest,Penalty and any other amount, etc. made G12=(G1+G2+G3+G4+G5+G6+G7+G8+G9+G10+G11)		0	0	
<b>PART - H</b>					
H1	<b>DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary And Higher Education Cess and other amounts have been paid in cash)</b>				
<b>Challan Nos. with Amount</b>					
<b>Sl. No.</b>	<b>Month/Quarter</b>	<b>Challan Number(CIN)</b>	<b>Amount</b>		
1	Jul-Sep	12345670803201712345	1483		
H2	<b>Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; &amp;G1 TO G11</b>				
<b>Sl. No.</b>	<b>Sl. No. and description of payment entry made in this return</b>	<b>Month/Quarter</b>	<b>Challan/Document Number</b>	<b>Challan/Document Date</b>	<b>Amount</b>



H2 Source Document details for payments made in advance/adjustment, for entries made at D3,D4,D5,D6,D7;E3,E4,E5,E6,E7;F3,F4,F5,F6,F7; &G1 TO G11					
Sl. No.	Sl. No. and description of payment entry made in this return	Month/Quarter	Challan/Document Number	Challan/Document Date	Amount
1		Jul-Sep			0
Following issues have been found in your return :					
Sl.No	Error Code	Description	Remarks		
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.	The sl. no. of the challan has an error. Checked and found that the challan exist in the database.		
PART - I					
DETAILS OF INPUT STAGE CENVAT CREDIT (To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)					
I1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR EXEMPTED EXCISABLE GOODS					
I1.1	Whether providing any exempted service or non-taxable service('Y'/'N')				No
I1.2	Whether manufacturing any exempted excisable goods('Y'/'N')				No
I1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004]('Y'/'N')				No
I1.4	If reply to anyone of the columns I1.1 & I1.2 above is 'Y' and I1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6 (3) of the Cenvat Credit Rules, 2004				
I1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services[refer to Rule 6(3)(i)of CENVAT Credit Rules, 2004] ('Y'/'N');or				No
I1.4.2	Whether paying 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 services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004]('Y'/'N');or				No
I1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs(used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services)and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004]('Y'/'N')				No
I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004					

I2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004		
Sl No	Month/Quarter	Jul-Sep
I2.1	Value of exempted goods cleared	0
I2.2	Value of exempted services provided	0
I2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0
I2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0
I2.5	<b>Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004</b> <b>I2.5=I2.3+I2.4</b>	0
I 3 CENVAT CREDIT TAKEN AND UTILISED		
I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILIZATION THEREOF-		
Sl.No	Details of Credit	Jul-Sep
I 3.1.1	Opening Balance	2000
I 3.1.2	Credit taken	
I 3.1.2.1	on inputs	1000
I 3.1.2.2	on capital goods	0
I 3.1.2.3	on input services received directly	0
I 3.1.2.4	as received from Input Service Distributor	0
I 3.1.2.5	from inter unit transfer by a LTU	0
I 3.1.2.6	Any other credit taken(please specify) 0	0
I 3.1.2.7	<b>TOTAL CREDIT TAKEN</b> <b>I 3.1.2.7=(I 3.1.2.1+I 3.1.2.2+I 3.1.2.3+I 3.1.2.4+I 3.1.2.5+I 3.1.2.6)</b>	1000
I 3.1.3	Credit Utilised	
I 3.1.3.1	for payment of Service Tax	1200
I 3.1.3.2	for payment of Education Cess on taxable services	0
I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0
I 3.1.3.4	for payment of excise or any other duty	0

I 3.1.3.3	for payment of Secondary And Higher Education Cess on taxable services	0
I 3.1.3.4	for payment of excise or any other duty	0
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0
I 3.1.3.6	towards inter unit transfer to LTU	0
I 3.1.3.7	for Payment of an amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0
I 3.1.3.8	for any other payments/adjustments /reversal (please specify)	0
<b>TOTAL CREDIT UTILISED</b>		
I 3.1.3.9	<b>I 3.1.3.9=(I 3.1.3.1+I 3.1.3.2+I 3.1.3.3+I 3.1.3.4+I 3.1.3.5+I 3.1.3.6+I 3.1.3.7+I 3.1.3.8)</b>	1200
I 3.1.4	<b>Closing Balance of CENVAT credit</b> <b>I 3.1.4=((I 3.1.1 + I 3.1.2.7)-I 3.1.3.9)</b>	1800
<b>I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN &amp; UTILISATION THEREOF-</b>		
Sl.No	Details of Credit	Jul-Sep
I 3.2.1	<b>Opening Balance of Education Cess</b>	300
I 3.2.2	<b>Credit of Education Cess taken</b>	
I 3.2.2.1	on inputs	100
I 3.2.2.2	on capital goods	0
I 3.2.2.3	on input services received directly	0
I 3.2.2.4	as received from Input Service Distributor	0
I 3.2.2.5	from inter unit transfer by a LTU	0
I 3.2.2.6	for any other credit taken(please specify)	0
I 3.2.2.7	<b>Total credit of Education Cess taken</b> <b>I 3.2.2.7=(I 3.2.2.1+I 3.2.2.2+I 3.2.2.3+I 3.2.2.4+I 3.2.2.5+I 3.2.2.6)</b>	100
I 3.2.3	<b>Credit of Education Cess Utilised</b>	
I 3.2.3.1	for payment of Education Cess on goods & services	24
I 3.2.3.2	towards payment of Education cess on clearance of input goods and capital goods removed as such or after use	0
I 3.2.3.3	towards inter unit transfer to LTU	0
	for any other payments/adjustments /reversal (please specify)	

I 3.2.3.3	towards inter unit transfer to LTU		0
I 3.2.3.4	for any other payments/adjustments /reversal (please specify)	0	0
I 3.2.3.5	<b>Total credit of Education Cess utilised</b> <b>I 3.2.3.5=(I 3.2.3.1+I 3.2.3.2+I 3.2.3.3+I 3.2.3.4)</b>		24
I 3.2.4	<b>Closing Balance of Education Cess</b> <b>I 3.2.4= ((I 3.2.1 +I 3.2.2.7) - I 3.2.3.5)</b>		376
<b>I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN &amp; UTILISATION THEREOF-</b>			
<b>Sl.No</b>	<b>Details of Credit</b>		<b>Jul-Sep</b>
I 3.3.1	<b>Opening Balance of SHEC</b>		100
I 3.3.2	<b>Credit of SHEC taken</b>		
I 3.3.2.1	on inputs		0
I 3.3.2.2	on capital goods		0
I 3.3.2.3	on input services received directly		0
I 3.3.2.4	as received from Input Service Distributor		0
I 3.3.2.5	from inter unit transfer by a LTU		0
I 3.3.2.6	for any other credit taken (please specify)	0	0
I 3.3.2.7	<b>Total credit of SHEC taken</b> <b>I 3.3.2.7=(I 3.3.2.1+I 3.3.2.2+I 3.3.2.3+I 3.3.2.4+I 3.3.2.5+I 3.3.2.6)</b>		0
I 3.3.3	<b>Credit of SHEC Utilised</b>		
I 3.3.3.1	for payment of SHEC on goods & services		12
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use		0
I 3.3.3.3	towards inter unit transfer of LTU		0
I 3.3.3.4	for any other payments/adjustments /reversal (please specify)	0	0
I 3.3.3.5	<b>Total credit of SHEC utilised</b> <b>I 3.3.3.5=(I 3.3.3.1+I 3.3.3.2+I 3.3.3.3+I 3.3.3.4)</b>		12
I 3.3.4	<b>Closing Balance of SHEC</b> <b>I 3.3.4= ((I 3.3.1 +I 3.3.2.7) - I 3.3.3.5)</b>		88

PART - J CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR (TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR)		
J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF-		
Sl.No	Details of Credit	Jul-Sep
J1.1	Opening Balance of CENVAT credit	0
J1.2	Credit taken(for distribution) on input services	0
J1.3	Credit of CENVAT distributed	0
J1.4	Credit not eligible for distribution in terms of Rule 7(b) of CENVAT Credit Rules, 2004	0
J1.5	Closing Balance of CENVAT credit J1.5 = {(J1.1+J1.2)-(J1.3+J1.4)}	0
J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF-		
Sl.No	Details of Credit	Jul-Sep
J2.1	Opening Balance of CENVAT credit of Education Cess	0
J2.2	Credit of Education Cess taken (for distribution) on input service	0
J2.3	Credit of Education Cess distributed	0
J2.4	Credit of Education Cess not eligible for distribution in terms of Rule 7(b) of the CENVAT Credit Rules, 2004	0
J2.5	Closing Balance of CENVAT credit of Education Cess J2.5 = {(J2.1+J2.2)-(J2.3+J2.4)}	0
J3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND DISTRIBUTION THEREOF-		
Sl.No	Details of Credit	Jul-Sep
J3.1	Opening Balance of CENVAT credit of SHEC	0
J3.2	Credit of SHEC taken (for Distribution) on input services	0
J3.3	Credit of SHEC distributed	0
J3.4	Credit of SHEC not eligible for distribution in terms of Rule 7(b) of the CENVAT Credit Rules, 2004	0

J3.4	Credit or SHEC not eligible for distribution in terms of Rule 7(b) of the CENVAT Credit Rules, 2004	0
J3.5	Closing Balance of CENVAT credit of SHEC J3.5 = $\{(J3.1+J3.2)-(J3.3+J3.4)\}$	0

#### PART - K 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.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules	Yes
(e) I have been authorised as a person to file the return on the behalf of Service Provider/Service Receiver/ Input Service Distributor, as the case may be	Yes

#### Service-wise comparison of System calculated payable with Assessee entered payable.

Sl.No.	Description of Service	SERVICE TAX/CESS PAYABLE AS PER ASSESSEES RETURN															SERVICE TAX/CESS PAYABLE AS PER REVIEWED RETURN				
		Assessee entered Payable					System calculated Payable					Assessee entered Payable minus System calculated Payable									
		ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS
1	ATM operations, maintenance or management service	2640	53	26	0	0	2640	53	26	0	0	0	0	0	0	0	4200	174	132	0	0

#### Observation Report

Sl.No	Error Code	Description	Remarks
		The Challan Number { 12345670803201712345 } for	

												System Calculated Payable									
		ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS	ST	EC	SHEC	SB CESS	KK CESS
1	ATM operations, maintenance or management service	2640	53	26	0	0	2640	53	26	0	0	0	0	0	0	0	4200	174	132	0	0
<b>Observation Report</b>																					
Sl.No	Error Code	Description										Remarks									
1	V2SRC12	The Challan Number { 12345670803201712345 } for {Rs.1483/-} in H1 section does not exist and/or is not matching with the Registration Number available in the database.										The sl. no. of the challan has an error. Checked and found that the challan exist in the database.									
Sl.No	Error Code	Description										Remarks									
1	V2SRC01	Sum of Service Tax Paid {Rs.2640/-} is less than sum of Service Tax Payable {Rs.4200/-}. Differential amount is {Rs.-1560/-}.																			
2	V2SRC02	Sum of EDU Cess Paid {Rs.53/-} is less than sum of EDU Cess Payable {Rs.174/-}. Differential amount is {Rs.-121/-}.																			
3	V2SRC03	Sum of SHE Cess Paid {Rs.26/-} is less than sum of SHE Cess Payable {Rs.132/-}. Differential amount is {Rs.-106/-}.																			
4	V2SRC16	Service Tax ADV rate 25% entered at B1.15 is not valid. Please enter valid rate.																			
5	V2SRC17	Education Cess rate 5% entered at B1.15 is not valid. Please enter valid rate.																			
6	V2SRC18	Secondary and Higher Education Cess rate 4% entered at B1.15 is not valid. Please enter valid rate.																			
<b>Remarks :</b>		Remarks on any new error codes induced during the correction process will be given here.																			
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