

Sl. No.	Reasons for Rejection of XML	Corrective Action to be taken
<b>I</b>	<b>INCORRECT FINANCIAL YEAR AND RETURN PERIOD</b>	
1	The Financial Year and Period of Return selected in Upload Screen (2015-2016, April-September) does not match with the Financial Year and Period of Return entered in the XML file (2012-2013, April-June)	The 'Financial Year' and 'Return for the Period' entered in Sl.No. A4 and A5 of the ST3 offline utility and in the XML upload screen should be same. <b>Please ensure while uploading the XML, data given are correct.</b>
2	Return for 2012-2013, July-September period has been already filed. Please select the correct return period.	Return for the selected period has already been filed. Return for the same period can not be filed again unless it is a Revised return and it is within 90 days of filing the Original return. <b>Please ensure all the data given in the return are correct and are for the relevant period.</b>
3	You had tried to file ST3 Return for the 2015-2016, October-March period. Return cannot be filed for future period.	Return for the future period can not be filed. <b>Please ensure all the data given in the return are correct and are for the relevant period.</b>
<b>II</b>	<b>MULTIPLE XML FILE UPLOADED</b>	
4	Multiple XML files can not be uploaded for the same return period. Please check the status of the XML uploaded through the option RET > Offline Utility -> View XML Status before uploading again.	The XML file can not be uploaded for the same return period multiple times. <b>Please check the status of the uploaded XML through the option RET -&gt; Offline Utility -&gt; View XML Status before uploading again.</b>
<b>III</b>	<b>INCORRECT REGISTRATION NUMBER</b>	
5	The Registration Number ABCDE2359JST001 mentioned in the ST3 Return for the 2015-2016, April-September period does not match with the Registration data.	Registration Number entered in the ST3 offline utility is incorrect. <b>Please ensure all the data given in the return are correct.</b>
6	You can not file the Return as ST-2 is not issued yet.	If ST-2 is not issued, return cannot be filed. <b>Please file the return after ST2 is issued by the department.</b>
<b>IV</b>	<b>ORIGINAL RETURN &amp; REVISED RETURN</b>	
7	Original Return for the selected period does not exist. You cannot file a Revised return for the same period.	Revised return cannot be filed without filing the original return first. <b>Please verify if the Original return has been filed through the menu option - RET &gt; View Original ST3 and file a Revised return only if the Original return has been filed.</b>
8	You can not file Revised Return without filing the Original Return	Revised return cannot be filed without filing the original return first. <b>Please verify if the Original return has been filed through the menu option - RET &gt; View Original ST3 and file a Revised return only if the Original return has been filed.</b>
<b>V</b>	<b>INCORRECT TAX/CESS RATES</b>	
9	Advlorem Tax Rate .0001 entered in Provider Section in Payable Sheet for the Service "Market research agency service" is not Valid.	Incorrect Advlorem Tax rate has been entered in B1.15 in the ST3 offline utility . <b>If abatement is provided for a particular service by an Abatement Notification, then please</b> >> select the relevant Notification and its relevant Sl.No. in A12. >> enter the Gross Amount of the service provided in B1.1 and the Amount claimed as abatement in B1.11. >> if Abatement is claimed on any service, it can be only on the value and not on the tax rate . i.e., the rate of service tax should not be abated.
10	EDU Cess Rate .0006 entered in Provider Section (Advlorem) in Payable Sheet for the Service "Management or business consultant service" is not valid.	Incorrect EDU Cess Rate has been entered in B1.15. <b>Please enter only the applicable EDU Cess Rate for a given service.</b>
11	SHE Cess Rate .0003 entered in Provider Section (Advlorem) in Payable Sheet for the Service "Management or business consultant service" is not valid.	Incorrect Tax rate has been entered in B1.15. <b>Please enter only the applicable SHE Cess Rate for a given service.</b>
<b>VI</b>	<b>INCORRECT CHALLAN AMOUNT</b>	

12	<b>Sample Error:</b> The amount of Rs.100000 mentioned against CIN 01500010506201500123 in H1 section is more than the amount Rs.21300 available against the CIN in the Database.	Challan amount entered in return in H1 section is more than the amount in the challan. <b>Please provide correct amount in the return.</b>
<b>VII</b>	<b>INCORRECT BUSINESS CONSTITUTION</b>	
13	Business Constitution selected / entered does not match with that available in the Registration data. Kindly update your Registration data by filing Amendment application.	The Constitution of the assessee given in the uploaded XML does not match with the database. <b>Please provide the correct Constitution as available in the ST1. In case amendment of the Constitution is required, please file an Amendment application in ACES.</b>
<b>VIII</b>	<b>INCORRECT LTU DETAILS</b>	
14	The LTU details mentioned in the ST3 Return for the period 2014-2015, April-September are incorrect.	LTU details provided in the uploaded XML is incorrect. <b>Please provide the correct LTU details in A6 of the ST3 Return utility.</b>
<b>IX</b>	<b>INCORRECT CATEGORY OF REGISTRANT</b>	
15	As you have not registered as Input Service Distributor in ST2, you cannot file return as a Input Service Distributor.	For filing return for Input Service Distributor, assessee should be registered as 'Input Service Distributor'. <b>Please check ST1 and see if registration has been taken for 'Input Service Distributor' under 'Category of Registrant'. If not, please file an Amendment application in ACES.</b>
16	As you have not registered as Service Provider in ST2, you cannot file return as a Service Provider.	For filing return as Service Provider, assessee should be registered as 'Service Provider'. <b>Please check ST1 and see if registration has been taken for 'Service Provider' under 'Category of Registrant'. If not, please file an Amendment application in ACES.</b>
17	As you have registered as Any provider of taxable service whose aggregate value of taxable service in a financial year exceeds nine lakh rupees in ST2, you cannot file return as Input Service Distributor alone. Please provide details of Service Tax Payable and Paid for the services registered in ST2. If no service was provided during the return period, please enter the taxable value as zero and upload the return.	For filing return for Input Service Distributor, assessee should be registered as 'Input Service Distributor'. <b>Please verify the ST1 and see if registration has been taken for 'Service Provider' and 'Input Service Distributor' under 'Category of Registrant'. If not, please file an Amendment application in ACES.</b>
18	As you have registered as Service Provider in ST2, you cannot file return as Input Service Distributor alone. Please provide details of Service Tax Payable and Paid for the services registered in ST2. If no service was provided during the return period, please enter the taxable value as zero and upload the return.	When the assessee is regd. as service provider, he has to select the service for which he is registered in A9 of the return offline utility and fill in details for the service. If no service provided during the relevant period, then the taxable value and other relevant fields should be entered as '0' in B1 (Service Provider) section.  For filing return for Input Service Distributor, assessee should be registered as 'Input Service Distributor'.  <b>Please verify the ST1 and see if registration has been taken for 'Input Service Distributor' under 'Category of Registrant'. If not, please file an Amendment application in ACES for including 'Input Service Distributor' also in the 'Category of Registrant'.</b>
19	As you have registered as Service Recipient in ST2, you cannot file return as Input Service Distributor alone. Please provide details of Service Tax Payable and Paid for the services registered in ST2. If no service was provided during the return period, please enter the taxable value as zero and upload the return.	When the assessee is regd. as service receiver, he has to select the service for which he is registered in A9 of the return offline utility and fill in details for the service. If no service is received during the relevant period, then the taxable value and other relevant fields should be entered as '0' in B2 (Service Receiver) section.  For filing return for Input Service Distributor, assessee should be registered as 'Input Service Distributor'.  <b>Please verify the ST1 and see if registration has been taken for 'Input Service Distributor' under 'Category of Registrant'. If not, please file an Amendment application in ACES for including 'Input Service Distributor' also in the 'Category of Registrant'.</b>

20	<p>As you have registered as Service Provider, Service Recipient in ST2, you cannot file return as Input Service Distributor alone. Please provide details of Service Tax Payable and Paid for the services registered in ST2. If no service was provided during the return period, please enter the taxable value as zero and upload the return.</p>	<p>When the assessee is registered as service provider and service receiver, he has to select the service for which he is registered in A9 of the return offline utility and fill in details for the service. If no service is provided / received during the relevant period, then the taxable value and other relevant fields should be entered as '0' in B1 (Service Provider) and B2 (Service Receiver) sections.</p> <p>For filing return for Input Service Distributor, assessee should be registered as 'Input Service Distributor'.</p> <p><b>Please verify the ST1 and see if registration has been taken for 'Input Service Distributor' under 'Category of Registrant'. If not, please file an Amendment application in ACES for including 'Input Service Distributor' also in the 'Category of Registrant'.</b></p>
21	<p>As you have registered as Input Service Distributor, Service Provider in ST2, you cannot file return as Input Service Distributor alone. Please provide details of Service Tax Payable and Paid for the services registered in ST2. If no service was provided during the return period, please enter the taxable value as zero and upload the return.</p>	<p><b>If registered as service provider and input service distributor, please select the service for which registration has been taken in A9 of the ST3 return offline utility and fill in details for the service. If no service is provided during the relevant period, then enter the taxable value and other relevant fields as '0' in B1 (Service Provider) section.</b></p>