

# “FORM-ST-3C

**Return under section 70 of the Finance Act, 1994, read with rule 7 of Service Tax Rules, 1994 with respect to online information and database access or retrieval services provided or agreed to be provided by any person located in a non-taxable territory and received by any person located in the taxable territory**

## Part A – General Information

<b>Supplier's STC number</b>		
<b>Name of the assessee</b>		
<b>Address of business applicant</b>		
<b>Name of the Authorised Representative in India filing the return</b>		
<b>Financial year</b>		
<b>Tax period (Tick the correct option)</b>	April-September	October-March
<b>Description of Taxable Service</b>	<b>Online information and database access or retrieval services</b>	

**Part B – Value of taxable services and service tax payable**[illegible]

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**Note:** “non-assesse online recipient” means Government, a local authority, a governmental authority or an individual receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.

### Part C – Service Tax Payable

S.No	Tax	Amount in Indian Rupees
C1	Service Tax Payable	Total of values mentioned under Column 8 of table under Part-B
C2	Swachh Bharat Cess Payable	Total of values mentioned under Column 9 of table under Part-B
C3	Krishi Kalyan Cess Payable	Total of values mentioned under Column 10 of table under Part-B

### Part D – Service tax Paid in Advance

Amount of Service tax paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S.No	Challan No	Date	Amount
1.			
2.			
3.			
.			
.			
D1	Total Service tax paid in Advance		Σ

### Part E – Swachh Bharat Cess Paid in Advance

Amount of Swachh Bharat Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

1.	2.	3.	4.
S.No	Challan No	Date	Amount

1.			
2.			
3.			
.			
.			
E1	Total Swachh Bharat Cess paid in Advance		$\Sigma$

#### Part F – Krishi Kalyan Cess Paid in Advance

Amount of Krishi Kalyan Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

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1.	2.	3.	4.
S.No	Challan No	Date	Amount
1.			
2.			
3.			
.			
.			
F1	Total Krishi Kalyan Cess Paid in Advance		$\Sigma$

#### Part G – Service Tax paid consequent to the point of taxation

Amount of service tax paid consequent to the point of taxation:

1.	2.	3.	4.
S.No	Challan No	Date	Amount
1.			
2.			
3.			
.			
.			

<b>G1</b>	<b>Total service tax paid consequent to the point of taxation</b>	$\Sigma$
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**Note: “point of taxation”** means the point in time when a service shall be deemed to have been provided as determined under the provisions of Point Of Taxation Rules, 2011.

#### **Part H – Swachh Bharat Cess Paid consequent to the point of taxation**

Amount of Swachh Bharat Cess paid consequent to the point of taxation:

<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>
<b>S.No</b>	<b>Challan No</b>	<b>Date</b>	<b>Amount</b>
<b>1.</b>			
<b>2.</b>			
<b>3.</b>			
<b>.</b>			
<b>.</b>			
<b>H1</b>	<b>Total Swachh Bharat Cess paid consequent to the point of taxation</b>		$\Sigma$

#### **Part I – Krishi Kalyan Cess Paid consequent to the point of taxation**

Amount of Krishi Kalyan Cess paid in advance under sub-rule (1A) of rule 6 of the Service Tax Rules, 1994:

<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>
<b>S.No</b>	<b>Challan No</b>	<b>Date</b>	<b>Amount</b>
<b>1.</b>			
<b>2.</b>			
<b>3.</b>			
<b>.</b>			
<b>.</b>			
<b>I1</b>	<b>Total Krishi Kalyan Cess Paid consequent to the point of taxation</b>		$\Sigma$

**Part J – Total Tax Paid with respect to the taxable services provided in the period for which return is filed**

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
S.No	Tax	Advance	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar	Total in Apr- Sep/Oct- Mar	Amount in Indian Rupees
J1	Service Tax Paid									D1 + G1
J2	Swachh Bharat Cess Paid									E1 + H1
J3	Krishi Kalyan Cess Paid									F1 + I1

**Part K – Arrears, Interest, Penalty, any other amount etc. Paid**

S.No	Month	Apr/ Oct	May/ Nov	Jun/ Dec	July/ Jan	Aug/ Feb	Sep/ Mar	Total
K1	Arrears of Service tax paid							
K2	Amount collected as service tax and paid in terms of section 73A of Finance Act, 1994							
K3	Interest paid							
K4	Penalty paid							
K5	Amount of Late fee paid, if any.							
K6	Any other amount paid (please specify)							
K7	Total amount of service tax arrears, interest, penalty and any other amount , etc. made  K7 = (K1+K2+K3+K4+K5+K6)							

<b>K8</b>	<b>Arrears of Swachh Bharat Cess (SBC) paid</b>							
<b>K9</b>	<b>Amount collected as SBC and paid in terms of section 73A of Finance Act, 1994</b>							
<b>K10</b>	<b>Interest on SBC paid</b>							
<b>K11</b>	<b>Penalty on SBC paid</b>							
<b>K12</b>	<b>Total amount of SBC arrears, interest, penalty and any other amount , etc. made K12 = (K8+K9+K10+K11)</b>							
<b>K13</b>	<b>Arrears of Krishi Kalyan Cess (KKC) paid</b>							
<b>K14</b>	<b>Amount collected as KKC and paid in terms of section 73A of Finance Act, 1994</b>							
<b>K15</b>	<b>Interest on KKC paid</b>							
<b>K16</b>	<b>Penalty on KKC paid</b>							
<b>K17</b>	<b>Total amount of KKC arrears, interest, penalty and any other amount , etc. made K17 = (K13+K14+K15+K16)</b>							
<b>K18</b>	<b>Total Arrears of revenue K18 = (K7 +K12+K17)</b>							

**Part L – Challan details of payments made regarding Part K**

<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>
<b>S.No</b>	<b>Challan No</b>	<b>Date</b>	<b>Amount</b>
<b>1.</b>			
<b>2.</b>			
<b>3.</b>			
<b>.</b>			
<b>.</b>			

<b>L1</b>	<b>Total amount Paid</b>	<b><math>\Sigma</math></b>
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### **Part M – 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 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.
- (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 the Service Tax Rules, 1994:
- (e) I have been authorised as the person to file the return on behalf of the service provider.

**Place:**

**Date:**

**(Name and Signature of Assesse or Authorised Signatory)".**